

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2018**

Note 3 CAPITAL ASSETS

Government-wide financial statements report capital assets whereas fund financial statements do not present general government capital assets but are shown in the Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position.

At March 31, 2018, the District's capital assets consisted of the following:

	<u>April 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclass- ifications</u>	<u>March 31, 2018</u>
Capital assets, not being depreciated:					
Land	\$ 1,970,546	\$ -	\$ -	\$ -	\$ 1,970,546
Construction in progress	<u>322,121</u>	<u>266,834</u>	<u>(72,945)</u>	<u>(106,449)</u>	<u>409,561</u>
Total capital assets, not being depreciated	<u>2,292,667</u>	<u>266,834</u>	<u>(72,945)</u>	<u>(106,449)</u>	<u>2,380,107</u>
Depreciable capital assets:					
Buildings & improvements	12,061,660	-	-	106,449	12,168,109
Equipment & furniture	1,078,364	116,762	(64,436)	-	1,130,690
Vehicles	<u>247,331</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>247,331</u>
Total depreciable capital assets	<u>13,387,355</u>	<u>116,762</u>	<u>(64,436)</u>	<u>106,449</u>	<u>13,546,130</u>
Less: accumulated depreciation					
Buildings & improvements	(8,399,249)	(337,129)	-	-	(8,736,378)
Equipment & furniture	(672,515)	(55,943)	58,353	-	(670,105)
Vehicles	<u>(159,503)</u>	<u>(11,909)</u>	<u>-</u>	<u>-</u>	<u>(171,412)</u>
Total accumulated depreciation	<u>(9,231,267)</u>	<u>(404,981)</u>	<u>58,353</u>	<u>-</u>	<u>(9,577,895)</u>
Net depreciable capital assets	<u>4,156,088</u>	<u>(288,219)</u>	<u>(6,083)</u>	<u>106,449</u>	<u>3,968,235</u>
Net capital assets	<u>\$ 6,448,755</u>	<u>\$ 21,238</u>	<u>\$ (79,028)</u>	<u>\$ -</u>	<u>\$ 6,348,342</u>

Depreciation expense was charged to government functions as follows:

Recreation	\$404,981
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Note 4 PROPERTY TAXES

Assessments attach as an enforceable lien on property as of January 1. Taxes are levied on March 1 and are payable in two installments, April 15 and November 15. The County of Placer bills and collects assessments and apportions collections to the District.

Note 5 CONTINGENCIES

As of March 31, 2018 the District did not have any pending litigation or potential non-disclosed liabilities that management believes would have a material effect on the financial statements.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2018**

Note 6 EMPLOYEE RETIREMENT PLAN

A. General Information About the Plan

Plan Description: The District's defined benefit pension plan, the Miscellaneous Plan of Auburn Area Recreation and Park District, provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Miscellaneous Plan of Auburn Area Recreation and Park District is part of the California Public Employees' Retirement System (CalPERS), an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements are established by State statutes within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS annual financial report may be obtained from CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50-55 with statutorily reduced benefits. Death benefits are the pre-retirement Optional Settlement 2W Death Benefit, and the post-retirement death benefit lump sum. The cost of living adjustments for each plan are applied as specified by the Public Employees Retirement Law.

Funding Policy: The District makes contributions required as the employer. The contribution requirements of the plan are established and may be amended by CalPERS. Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

B. Actuarial Assumptions

The total pension liability for this plan in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2014
Measurement Date	June 30, 2017
Actuarial Cost Method	Entry-Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.50% ¹

¹ Net of pension plan investment expenses, including inflation

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2018**

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

E. Discount Rate

The discount rate used to measure the total pension liability was 7.15% for the Safety Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

Changes of Assumptions: The discount rate was changed from 7.65 percent (net of administrative expense) to 7.15 percent to correct for an adjustment to exclude administrative expense. According to Paragraph 30 of GASB 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.15 percent investment return assumption used in this accounting valuation is net of administrative expenses.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2018-19 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as they have changed their methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2018**

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

E. Discount Rate (continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10¹</u>	<u>Real Return Years 11+ ²</u>
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0	0.99	2.43
Inflation Sensitive	6.0	0.45	3.36
Private Equity	12.0	6.83	6.95
Real Estate	11.0	4.50	5.13
Infrastructure and Forestland	3.0	4.50	5.09
Liquidity	2.0	(0.55)	(1.05)

¹ An expected inflation of 2.5% used for this period

² An expected inflation of 3.0% used for this period

E. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>Discount Rate – 1% (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>Discount Rate + 1% (8.15%)</u>
Plan's Net Pension Liability	\$1,641,975	\$966,748	\$407,512

F. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of March 31, 2018, the District reported net pension liabilities of \$966,748.

The District's net pension liability for its Plan with CalPERS is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2017, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2018**

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

**E. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources
Related to Pensions (continued)**

The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability as of June 30, 2017 was as follows:

Miscellaneous Plan 0.02452%

For the fiscal year ended March 31, 2018 the District recognized pension expense of \$248,875 in its Government-wide financial statements. Pension expense represents the change in the net pension liability during the measurement period adjusted for actual contribution, the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, changes in the District's proportion of the pool, and plan benefits.

At March 31, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to this pension plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions	\$ 204,845	\$ 15,620
Differences between expected and actual experience	1,651	23,653
Net difference between projected and actual earnings on pension plan investments	46,327	-
Differences between District's contributions and proportionate share of contributions	29,688	-
Change in District's proportion	118,582	-
Pension contributions subsequent to the measurement date	<u>140,412</u>	<u>-</u>
Totals	<u>\$ 541,505</u>	<u>\$ 39,273</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2018**

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

E. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

\$140,412 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended March 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to this pension plan will be recognized as pension expense as follows:

Year Ended March 31,	
2019	129,031
2020	159,910
2021	100,384
2022	(27,505)
Thereafter	-

Note 7 FUND BALANCE

The District reports fund balances in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. All fund balance categories are reported in the aggregate on the face of the balance sheet. All components of those fund balances and specific purposes are identified as follows:

	General Fund	Non-Major Funds	Totals
Nonspendable:			
Prepaid expenses	\$ 18,644	\$ -	\$ 18,644
Committed:			
Annual contingency	450,000	-	450,000
Future capital construction	915,971	-	915,971
Annual equipment replacement	868,886	-	868,886
City mitigation fund	-	419,809	419,809
Shockley maintenance fund	6,781	-	6,781
Arboretum grant fund	13,276	-	13,276
Atwood III reserves	(2,182)	-	(2,182)
ADA reserve	70,032	-	70,032
Total Committed	2,414,364	419,809	2,834,173
Unassigned	1,253,650	7,798	1,261,448
Total Fund Balances	\$ 3,686,658	\$ 427,607	\$ 4,114,265

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2018**

Note 8 JOINT VENTURE

The District is a member of the California Association for Park and Recreation Indemnity (CAPRI), a joint powers authority. The relationship between the District and CAPRI is such that CAPRI is not a component unit of the District for financial reporting purposes. CAPRI provided liability, property and workers' compensation coverage for the District. CAPRI is governed by a Board consisting of representatives from member agencies. The Board controls their operations, including selection of management and approval of operating budgets, independent of any influence by the member agencies beyond their representation on the Board. Each member agency pays a contribution commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the joint powers authority. Full financial statements are available separately from the California Association for Park and Recreation Indemnity at 6341 Auburn Blvd., Suite A, Citrus Heights, California 95621. Condensed information for CAPRI is as follows:

Entity	CAPRI
Purpose	To pool member contributions and realize the advantages of self-insurance
Participants	As of June 30, 2017 – 61 member districts*
Governing Board	Seven representatives employed by members
Payments for the current year	\$ 149,667
Condensed Financial	June 30, 2016 (latest audited information available)
Total assets	\$ 22,876,545
Deferred outflows of resources	\$ 60,059
Total liabilities	\$ 17,751,513
Deferred inflows of resources	\$ 42,819
Net position	\$ 5,142,272
Total revenues	\$ 8,118,870
Total expenses	\$ 10,735,254
Change in net position	\$ (2,616,384)
Member agencies share of year-end assets, liabilities, or net position	**

* Most current information available

** Has not been calculated

Note 10 SUBSEQUENT EVENTS

Management of the District has evaluated the events subsequent to March 31, 2018 for disclosure and has determined that as of June 7, 2018 there are no material subsequent events that should be disclosed. If events requiring disclosure have occurred between the balance sheet date and the date the financial statements were available to be issued they would be disclosed here.

REQUIRED SUPPLEMENTARY INFORMATION

**AUBURN AREA RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED MARCH 31, 2018**

1. BUDGETARY INFORMATION

The following is the budget comparison schedule for the District.

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Program revenues	\$ 1,045,700	\$ 1,054,269	\$ 1,166,056	\$ 111,787
Rents and concessions	148,155	156,073	140,925	(15,148)
Grants and donations	50,146	22,566	18,230	(4,336)
Interest income	45,400	45,400	62,123	16,723
Project revenue	-	-	-	-
Mitigation fees	-	-	-	-
Tax revenue	2,999,155	3,091,765	3,095,678	3,913
Miscellaneous revenues	<u>59,225</u>	<u>51,015</u>	<u>46,931</u>	<u>(4,084)</u>
Total revenues	<u>4,347,781</u>	<u>\$ 4,421,088</u>	<u>4,529,943</u>	<u>108,855</u>
Expenditures:				
Program expenditures	274,374	257,195	258,968	(1,773)
Operations and supplies	342,100	349,930	346,884	3,046
Utilities	199,800	197,080	179,268	17,812
Legal fees	-	-	12,552	(12,552)
Professional services	38,800	32,044	23,483	8,561
Building and grounds maintenance	353,098	364,450	428,991	(64,541)
Property tax administration/LAFCO	63,200	62,878	51,092	11,786
Salaries	2,798,587	2,115,962	2,059,494	56,468
Benefits and payroll costs	-	739,491	732,333	7,158
Capital outlay	<u>1,105,578</u>	<u>1,081,680</u>	<u>359,596</u>	<u>722,084</u>
Total expenditures	<u>5,175,537</u>	<u>5,200,710</u>	<u>4,452,661</u>	<u>748,049</u>
Excess of revenues over expenditures	(827,756)	(779,622)	77,282	856,904
Transfers out	<u>-</u>	<u>-</u>	<u>(24,000)</u>	<u>(24,000)</u>
Net change in fund balance	<u>\$ (827,756)</u>	<u>\$ (779,622)</u>	53,282	<u>\$ 832,904</u>
Fund balance – beg. of year			<u>3,633,376</u>	
Fund balance – end of year			<u>\$ 3,686,658</u>	

**AUBURN AREA RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED MARCH 31, 2018**

1. DEFINED PENSION PLAN

Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C

	<u>3/31/2018*</u>	<u>3/31/2017*</u>
Plan's Proportion of the Net Pension Liability/(Asset)	0.02452%	0.02246%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$966,748	\$780,085
Plan's Covered-Employee Payroll	\$2,059,494	\$1,874,726
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	46.94%	40.24%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	80.31%	80.64%

Schedule of Plan Contributions

	<u>3/31/2018</u>	<u>3/31/2017</u>
Actuarially Determined Contribution	\$ 146,616	\$ 128,997
Contributions in Relation to the Actuarially Determined Contribution	<u>(146,616)</u>	<u>(128,997)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>
Covered-Employee Payroll	\$2,059,494	\$1,874,726
Contributions as a Percentage of Covered-Employee Payroll	7.12%	6.88%

* the amounts presented for each fiscal year were determined as of the June 30, 2017 measurement date.

**AUBURN AREA RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED MARCH 31, 2018**

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

The proportion (percentage) of the collective net pension liability represents the District's share of the cost-sharing plan assets offset against the actuarial determined collective pension liability.

The proportionate share (dollar amount) of the collective net pension liability represents the District's share of the cost-sharing plan assets offset against the actuarial determined collective pension liability.

The employer's covered-employee payroll represents the payroll of employees that are provided with pensions through the applicable miscellaneous or safety pension plan.

SCHEDULE OF CONTRIBUTIONS

The employer's contributions to the plans are actuarially determined or based on statutory or contractual requirements which comprise the following: (1) the agent employer's actuarially determined contribution to the pension plan (its statutorily/contractually required contribution), (2) the employer's actual contributions, the difference between the actual and actuarially determined contributions (its statutorily/contractually required contributions), and (3) a ratio of the actual contributions divided by covered-employee payroll.

SUPPLEMENTARY INFORMATION

**AUBURN AREA RECREATION AND PARK DISTRICT
COMBINING BALANCE SHEET – NON-MAJOR FUNDS
MARCH 31, 2018**

	<u>Atwood Park Fund</u>	<u>City Mitigation Fund</u>	<u>Youth Assistance Fund</u>	<u>Total Non-Major Funds</u>
Assets:				
Cash and investments	<u>\$ -</u>	<u>\$ 419,809</u>	<u>\$ 9,981</u>	<u>\$ 429,790</u>
Liabilities:				
Due to other funds	\$ 2,183	\$ -	\$ -	\$ 2,183
Fund balances:				
Committed	<u>(2,183)</u>	<u>419,809</u>	<u>9,981</u>	<u>427,607</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 419,809</u>	<u>\$ 9,981</u>	<u>\$ 429,790</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE – NON-MAJOR FUNDS
 FOR THE FISCAL YEAR ENDED MARCH 31, 2018**

	Atwood Park Fund	City Mitigation Fund	Youth Assistance Fund	Total Non-Major Funds
Revenues:				
Rents and concessions	\$ -	\$ -	\$ 210	\$ 210
Grants and donations	-	-	19,084	19,084
Interest income	-	4,329	-	4,329
Mitigation fees	-	146,625	-	146,625
Tax revenue	22,179	-	-	22,179
Miscellaneous revenues	-	-	-	-
Total revenues	<u>22,179</u>	<u>150,954</u>	<u>19,294</u>	<u>192,427</u>
Expenditures:				
Operations and supplies	450	-	19,125	19,575
Utilities	4,596	-	-	4,596
Professional services	6,069	-	-	6,069
Building and grounds	22,834	-	-	22,834
Salaries	14,557	-	-	14,557
Capital outlay	-	24,000	-	24,000
Total expenditures	<u>48,506</u>	<u>24,000</u>	<u>19,125</u>	<u>91,631</u>
Excess (deficiency) of revenues over/(under) expenditures	(26,327)	126,954	169	100,796
Other financing sources (uses):				
Transfers in	-	24,000	-	24,000
Net change in fund balance	(26,327)	150,954	169	124,796
Fund balance – beg. of year	<u>24,144</u>	<u>268,855</u>	<u>9,812</u>	<u>302,811</u>
Fund balance – end of year	<u>\$ (2,183)</u>	<u>\$ 419,809</u>	<u>\$ 9,981</u>	<u>\$ 427,607</u>

**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Auburn Area Recreation and Parks District
Auburn, California

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Auburn Area Recreation and Parks District ("District"), as of and for the year ended March 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued my report thereon dated June 7, 2018.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses or significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Don Cole & Company
Certified Public Accountants
Sacramento, California

June 7, 2018

June 7, 2018

Board of Directors
Auburn Area Recreation and Parks District
Auburn, California

COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE

I have audited the financial statements of the Auburn Area Recreation and Parks District (District) as of and for the year ended March 31, 2018 and have issued my report thereon dated June 7, 2018. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my engagement letter to you dated May 15, 2018. Professional standards also require that I communicate to you the following information related to my audit.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, I will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. I noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as financial accounting, reporting or auditing matter, whether or not resolved to my satisfaction, which could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit and management facilitated the audit process in every way requested.

Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management in performing and completing my audit.

Corrected and Uncorrected Misstatements

Professional standards require me to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Management Representations

I have requested certain representations from management that are included in the management representation letter dated June 7, 2018.

Management Consultation with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

I generally discuss a variety of matter, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and my responses were not a condition to my retention.

Other Matters

With respect to the additional information accompanying the financial statements, I made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to my audit of the financial statements. I compared and reconciled the additional information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This information is intended solely for the use of the Board of Directors and management of the Auburn Area Recreation and Parks District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,


Don Cole & Company
Certified Public Accountants
Sacramento, California

Item 7.2 Cover sheet – Amendments to Facilities and Grounds Job Descriptions

Auburn Area Recreation and Park District Policy Committee meeting June, 2018; Board of Director's meeting June, 2018

The Issue

Shall the Auburn Area Recreation and Park District (ARD) amend three Facilities and Grounds job descriptions?

Background

ARD and IUOE, Stationary Engineers Local 39 (Union) conducted a job audit of various positions at ARD. The purpose of this audit was to determine if ARD staff were doing things outside of their job description. After reviewing several positions, it was determined that three positions/job descriptions needed to be further reviewed and amended. Those proposed amendments are as follows:

Facility Attendant/Custodian

ARD had previously reclassified all Facility Attendants as Park Workers. This made it easier to account for the times that the Facility Attendant worked outside of the facilities (substitute park workers), but failed to accurately describe the work that a Facility Attendant performs on a regular basis. The position of Facility Attendant, which was previously not a Union Position, will now be part of the Union. This will not add more employees to the Union, as all Park Workers (the current position held by these ARD staff members) are part of the Union.

- Fiscal Impact: N/A

Facilities and Grounds Sr. Park Worker/Pool Operator

In reviewing this position, it was determined that the job description being used for the employees responsible for maintaining ARD pools did not accurately describe the work being done. After much discussion, it was determined the best way to remedy this would be to add language to the Sr. Park Worker job description that better describes the requirements of an employee while working on ARD pools.

- Fiscal Impact: \$3,310 for FY 18/19. This is due to the fact that one of the current ARD staff members responsible for maintaining ARD pools must be promoted to Sr. Park Worker/Pool Operator

Facilities Coordinator

In reviewing this position, it was determined that this position has a higher level of responsibility due to the fact that they supervise a staff of Facility Attendants. This level of supervision includes recruiting, interviewing, training, scheduling, assigning, planning and reviewing work, maintaining standards, coordinating activities, acting on employee problems, recommending salary increases and discipline. This level of supervision is not seen in any other position in the Facilities and Grounds Dept. except for the Supervisor and Manager. A 5% pay increase was negotiated for this position.

- Fiscal Impact: \$2,126 for FY 18/19, due to the 5% increase.

Recommendation for the Board of Directors

The Policy Committee sent a positive recommendation to the Board to amend the job descriptions as presented on the attached job descriptions.

Staff recommends the same.

Fiscal Impact

Listed above in the Background section

Attachments

Facility Attendant/Custodian job description with proposed changes
Sr. Park Worker/Pool Operator job description with proposed changes
Facilities Coordinator job description with proposed changes

FACILITIES ATTENDANT/CUSTODIAN

DEFINITION AND PURPOSE: Under the general direction of the Facilities and Grounds Facilities Coordinator, the Facilities Attendant/Custodian performs a variety of skilled and semi-skilled tasks in the maintenance of recreation facilities, and District buildings. The Facilities Attendant/Custodian also provides excellent customer service to residents and guests attending classes, programs, special events and visiting District facilities.

ESSENTIAL JOB FUNCTIONS:

Responsibilities and duties include, but are not limited to the following:

- Performs duties in cleaning and maintaining District buildings and offices
- Performs duties in cleaning and maintaining public restrooms and recreation facilities
- Performs duties in maintaining gymnasium facilities
- Pick up and dispose of rubbish and trash in and around District facilities and buildings
- Operates and maintains a variety of custodial machines
- ~~Maintains tools, equipment and supplies in proper condition~~
- Act as liaison between user groups, class attendees, instructors and the District
- Distributes equipment as needed
- Answer telephone in a helpful and courteous manner
- Maintains a positive relationship with the public in accordance with the policies and procedures of the District
- Activity set-up and takedown, including tables, chairs and recreational equipment
- **Ensure** that facility users are abiding by District policy
- Taking reports of accidents, incidents, etc. and notifying the appropriate person
- Responds quickly to all safety related issues
- Assisting with and working at Special Events

NON-ESSENTIAL JOB FUNCTIONS:

- Plants, waters, and assists in the care of the shrubs and plants
- Performs minor construction and repairs of District buildings and structures
- Performs minor electrical repairs
- Performs minor plumbing repairs
- Maintains and assists in ordering supplies for Parks and facilities, restrooms, and cleaning supplies
- Other duties as assigned

KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of common methods, equipment and tools used in park and building maintenance; basic understanding of electrical systems and components; must be able to work independently; communicate effectively both orally and in writing; analyze and resolve unusual situations through application of District policy; meet the public in situations requiring diplomacy and tact; establish and maintain cooperative working relationships with District employees, contractors, user groups, and the general public; must have the ability to perform safe work practices, follow directions and procedures, both written and oral; must have ability to work in a team environment.

Facilities Attendant/Custodian - Job Description
REVISED June, 2018

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EDUCATION REQUIREMENTS AND QUALIFYING EXPERIENCES

High School diploma or equivalent.

Minimum one year experience with park or building maintenance desired.

LICENSES AND CERTIFICATES

First Aid and CPR certifications are strongly recommended.

Must possess and maintain a valid California C driver's license and a satisfactory driving record based upon specific program needs.

Position requires fingerprint and background check per Section 5164 of the Public Resource Code. Conviction of certain criminal offenses may prohibit employment.

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WORK ENVIRONMENT

Position requires sitting, standing, walking, running, reaching, twisting, turning, kneeling, bending, stooping, squatting and making repetitive hand movements in the performance of daily duties, occasionally on uneven terrain. The position also requires both near and far vision when reading documents, and operating a computer. The need to climb stairs and lift; the ability to perform physical labor, lifting and carrying heavy objects up to 100 lbs. The position requires working in both an indoor, temperature controlled building environment and in outdoor environments in all weather conditions including wet, hot and cold and be exposed to heavy dust and pollen and cleaning chemicals. The noise level of the indoor setting may be loud. The noise level of the outdoor setting can be loud, especially when working around construction, maintenance and turf care equipment, and equipment used at special events such as generators and amplified instruments.

Position requires both day and evening hours, including weekend shifts and holiday shifts. Split shifts may be required.

COMPENSATION: ~~Full-time/Part-time, Union position,~~

Wage rate range

\$13.66 - \$18.30.

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Auburn Area Recreation and Park District is an Equal Opportunity Employer.

FACILITIES AND GROUNDS SENIOR PARK WORKER/POOL OPERATOR

DEFINITION AND PURPOSE: Under the general direction of a Facilities and Grounds Supervisor, the Senior Park Worker has previous experience in performing a variety of semi-skilled and non-skilled tasks in the construction, maintenance, and repair of parks, irrigation systems, recreation facilities, trees, and landscaped areas. When assigned as Pool Operator, duties apply to the operations and maintenance of the District's pools as well as construction, maintenance, and repair of parks, irrigation systems, recreation facilities, trees, and landscaped areas when assigned. The Senior Park Worker is responsible for the occasional supervision of a staff of Park Workers to assist with these duties.

ESSENTIAL JOB FUNCTIONS:

Responsibilities and duties include, but are not limited to the following:

- Performs and/or assists in the construction, maintenance and repair of parks, park recreation structures and equipment
- Maintains a positive relationship with the public in accordance with the policies and procedures of the District
- Supervise Community Service and work release personnel
- Plants, waters, and assists in the care of the shrubs, flowers, trees, and lawns; examples include: cutting grass and weeds; raking and loading grass and brush; mowing lawns and cleaning grounds. Performs duties to include cultivating, pruning, spraying of trees, shrubs, plants and landscaped areas.
- Pick up and dispose of rubbish and trash around park and other equipment
- Prepares athletic fields, including watering, dragging and lining (grade, fill and shape)
- Cleans picnic facilities, lawns, athletic fields and other recreation areas
- Performs minor maintenance of District vehicles such as changing tires, oil and filters
- Cleans and maintains public rest rooms and recreation facilities
- Performs minor electrical repairs
- Performs minor plumbing repairs
- Operates, repairs and maintains a variety of power equipment such as tractors, lawn mowers, saws and miscellaneous hand tools
- Cleans, repairs, and maintains fences, pathways, landscaped areas, and playgrounds
- Makes and places forms; mixes, pours and finishes concrete used in park and recreation facilities
- Installs and maintains water lines and associated facilities, such as drinking fountains, irrigation and sprinkler systems; has knowledge of irrigation systems
- Purchase supplies and materials needed for proper maintenance following the District's purchasing policy
- Responds quickly to all safety related issues
- Occasional supervision of full and part-time staff including training, reviewing work, maintaining standards and coordinating activities.
- Tracking and recording credit card purchases
- Operates, inspects and maintains a variety of equipment such as mowers, trimmers, weed eaters, table saws, miscellaneous hand-tools, District vehicles and trailers. Keeps an accurate records of maintenance and safety inspections on this equipment
- Performs and assists in aerating and fertilizing all turf areas
- Assists department employees with daily timekeeping to ensure all entries are correct.

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When assigned Pool Operator duties essential job functions may include but are not limited to the following:

Senior Park Worker - Job Description
REVISED June, 2018,

Deleted: April, 2017

- o Performs maintenance of District swimming pools including pump maintenance, water testing and balancing in accordance with accepted state, county and industry standards
- o Keeps a daily log of pool testing and maintenance issues in accordance with accepted standards
- o Assists with pool supply and equipment ordering
- o Communicates regularly with the Aqualics Coordinator and/or Recreation Services Manager regarding pool maintenance and related issues. May occasionally communicate with Head Lifeguard

NON-ESSENTIAL JOB FUNCTIONS:

- Other duties as assigned
- Conducts periodic inventories of tools and equipment

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KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of common methods, equipment and tools used in park, building, garden, tree and turf maintenance; posses knowledge and skills in small engine repairs as well as vehicle maintenance; basic understanding of electrical systems and components; experience with trailer towing; must be able to work independently; maintain records and prepare reports; communicate effectively both orally and in writing; analyze and resolve unusual situations through application of District policy; meet the public in situations requiring diplomacy and tact; establish and maintain cooperative working relationships with District employees, contractors, user groups, and the general public; must have the ability to perform safe work practices, follow directions and procedures, both written and oral; must have ability to work in a team environment.

EDUCATION REQUIREMENTS AND QUALIFYING EXPERIENCES

High School diploma or equivalent.

Minimum two years experience with park or building maintenance

LICENSES AND CERTIFICATES

License for pesticide/herbicide spraying recommended

First Aid, CPR, Certified Pool Operator/Aquatic Facility Operator certifications are strongly recommended.

Must possess and maintain a valid California C driver's license and a satisfactory driving record based upon specific program needs.

Position requires fingerprint and background check per Section 5164 of the Public Resource Code. Conviction of certain criminal offenses may prohibit employment.

WORK ENVIRONMENT

Position requires sitting, standing, walking, running, reaching, twisting, turning, kneeling, bending, stooping, squatting and making repetitive hand movements in the performance of daily duties, occasionally on uneven terrain. The position also requires both near and far vision when reading documents, inspecting plans and operating a computer. The need to climb stairs and lift; must have the basic knowledge of auto mechanics, the ability to perform heavy physical labor, such as digging ditches, lifting and carrying heavy objects up to 100 lbs. The position requires working in

Senior Park Worker - Job Description
REVISED June, 2018,

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both an indoor, temperature controlled office environment and in outdoor environments in all weather conditions including wet, hot and cold and be exposed to heavy dust, pollen, cleaning and pool chemicals. The noise level of the indoor setting may be loud. The noise level of the outdoor setting can be loud, especially when working around construction, maintenance and turf care equipment, and equipment used at special events such as generators and amplified instruments.

Position requires both day and evening hours, including weekend shifts and holiday shifts. Split shifts may be required.

COMPENSATION: Full-time union position.

Wage rate range

~~\$18.30 – 25.81~~

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The Auburn Area Recreation and Park District is an Equal Opportunity Employer.

Senior Park Worker - Job Description
REVISED June, 2018,

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FACILITIES COORDINATOR

DEFINITION AND PURPOSE: Under the general direction of the Facilities and Grounds Supervisor, the Facilities Coordinator performs a variety of skilled and semi-skilled tasks in the maintenance and repair of park and recreation facilities, including District buildings. The Facilities Coordinator is responsible for the supervision of a staff of Facilities Attendant/Custodians, and others to assist with these duties.

ESSENTIAL JOB FUNCTIONS:

Responsibilities and duties include, but are not limited to the following:

- Coordinates and performs the work of facilities maintenance and repairs of District buildings
- Maintains and orders supplies for parks and facilities, restrooms, and cleaning supplies
- Supervises full and part-time staff including recruiting, interviewing, training, scheduling, assigning, planning and reviewing work, maintaining standards, coordinating activities, acting on employee problems, recommending salary increases and discipline.
- Evaluates the performance of staff using standard District forms and processes. Shares this evaluation with the Supervisor and District Administrator for final approval.
- Provides for the needs of the user/renter of the facility, set-up, take down and other services
- Acts as a liaison between the Facilities and Grounds Department and the Customer Service and Recreation Departments
- Maintains a positive relationship with the public in accordance with the policies and procedures of the District
- Monitors user groups to ensure participants are abiding by the District Policy.
- Performs minor construction and repairs of District buildings and structures
- Performs minor plumbing repairs.
- Operates and maintains a variety of custodial machines
- Maintains tools, equipment, and supplies in proper condition
- Performs minor electrical repairs
- Ensures accurate Time Clock records on Facilities personnel
- Assists Department Manager in reviewing all credit card transactions
- Responds quickly to all safety related issues
- May be on-call in an emergency situation evenings and weekends

NON-ESSENTIAL JOB FUNCTIONS:

- Waters and assists in the care of the shrubs and plants in and around District buildings
- Assists with the completion of new-hire paperwork
- May assist with other infrastructure needs, including swimming pool maintenance, irrigation and general park maintenance

Facilities Coordinator - Job Description
REVISED June, 2018

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- Other duties as assigned

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KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of common methods, equipment and tools used in park and building maintenance; basic understanding of electrical systems and components; must be able to work independently; maintain records and prepare reports; communicate effectively both orally and in writing; analyze and resolve unusual situations through application of District policy; basic understanding of employment and human resources practices; supervisory and team-building skills; meet the public in situations requiring diplomacy and tact; establish and maintain cooperative working relationships with District employees, contractors, user groups, and the general public; must have the ability to perform safe work practices, follow directions and procedures, both written and oral; must have ability to work in a team environment.

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EDUCATION REQUIREMENTS AND QUALIFYING EXPERIENCES

High School diploma or equivalent.

Minimum two years experience with park or building maintenance.

LICENSES AND CERTIFICATES

First Aid and CPR certifications are strongly recommended.

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Must possess and maintain a valid California C driver's license and a satisfactory driving record based upon specific program needs.

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Position requires fingerprint and background check per Section 5164 of the Public Resource Code. Conviction of certain criminal offenses may prohibit employment.

WORK ENVIRONMENT

Position requires sitting, standing, walking, running, reaching, twisting, turning, kneeling, bending, stooping, squatting and making repetitive hand movements in the performance of daily duties, occasionally on uneven terrain. The position also requires both near and far vision when reading documents, inspecting plans and operating a computer. The need to climb stairs and lift, carry and push tools, equipment and supplies weighing up to 100 pounds is sometimes required. The position requires working in both an indoor, temperature controlled office environment and in outdoor environments in all weather conditions including wet, hot and cold and be exposed to heavy dust and pollen and cleaning chemicals. The noise level of the indoor setting may be loud. The noise level of the outdoor setting can be loud, especially when working around construction, maintenance and turf care equipment, and equipment used at special events such as generators and amplified instruments.

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Position requires both day and evening hours, including weekend shifts and holiday shifts. Split shifts may be required.

COMPENSATION: Full-time union position.

Wage rate range

~~\$18.30 - \$25.81~~
\$19.22 - \$27.10

Auburn Area Recreation and Park District is an Equal Opportunity Employer.

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Facilities Coordinator - Job Description
REVISED June, 2018

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SECTION 7.0

ITEM: 7.3

**PLACER COUNTY LOCAL AGENCY FORMATION
COMMISSION (LAFCO) – APPOINTMENTS TO
COUNTYWIDE REDEVELOPMENT OVERSIGHT
BOARD**

DESCRIPTION:

INFORMATION:

SEE ATTACHMENTS

STAFF

RECOMMENDATION:

**BOARD OF DIRECTORS REVIEW INFORMATION,
VOTE FOR ONE CANDIDATE**

PLACER COUNTY LOCAL AGENCY FORMATION COMMISSION

110 MAPLE STREET, AUBURN, CALIFORNIA 95603 - 530-889-4097
LAFCO@PLACER.CA.GOV

COMMISSIONERS:

RON TREABESS,
CHAIR (*SPECIAL DISTRICTS*)

DR. BILL KIRBY, VICE CHAIR
(*CITY*)

JOSHUA ALPINE
(*SPECIAL DISTRICTS*)

STAN NADER
(*CITY*)

E. HOWARD RUDD
(*PUBLIC*)

ROBERT WEYGANDT
(*COUNTY*)

JIM HOLMES
CHAIR (*COUNTY*)

**ALTERNATE
COMMISSIONERS:**

JACK DURAN
(*COUNTY*)

JIM GRAY
(*PUBLIC*)

GREG JANDA
(*CITY*)

MIKE LYNCH
(*SPECIAL DISTRICTS*)

STAFF:

KRIS BERRY, AICP
EXECUTIVE OFFICER

LINDA WILKIE
CLERK TO THE
COMMISSION

WILLIAM WRIGHT
LAFCO COUNSEL

TO: Board of Directors and General Managers, Independent
Special Districts

FROM: Kris Berry, Placer LAFCO Executive Officer 

RE: Appointments to Countywide Redevelopment Oversight
Board

DATE: June 5, 2018

LAFCO recently sent a request for candidates to run for the Special District Seat on the Consolidated Redevelopment Oversight Board. LAFCO received two (2) candidates for the Board, Josh Alpine from Placer County Water Agency and Scott R. Holbrook from Auburn Recreation District.

The attached ballot contains the names of all nominees. Each district shall receive one ballot and vote for one candidate. The candidate receiving the highest number of votes shall assume the regular Special District representative seat for the Redevelopment Oversight Board, the candidate receiving the second highest number of votes shall assume an alternate Special District representative seat.

The enclosed ballot and certification sheet are to be completed by the district's independent special district selection committee member (the district's presiding officer) or the designated alternate selection committee member and returned to the LAFCO office by 5:00 PM Friday, July 6, 2018.

Please feel free to contact LAFCO if you have any questions.

CONSOLIDATED REDEVELOPMENT OVERSIGHT BOARD
SPECIAL DISTRICT REPRESENTATIVE BALLOT

Please vote for 1

From District Name: _____

Signature: _____

Ballots due by July 6, 2018 5:00 p.m.

Joshua Alpine, PCWA _____

Scott R. Holbrook, ARD _____

Please return ballot to: Placer LAFCO
110 Maple St.
Auburn, CA 95603
www.placer.ca.gov/lafco

SECTION 7.0

**ITEM: 7.4 PLACER LOCAL AGENCY FORMATION
COMMISSION (LAFCO) – CALL FOR
NOMINATION – SPECIAL DISTRICT
REPRESENTATIVE**

DESCRIPTION:

INFORMATION: SEE ATTACHMENTS

**STAFF
RECOMMENDATION: REVIEW INFORMATION, MAKE A NOMINATION**

FISCAL IMPACT:

PLACER COUNTY LOCAL AGENCY FORMATION COMMISSION

145 Fulweiler Ave, Ste 110, Auburn, California 95603 530-889-4097 FAX: 530-886-4671 lafco@placer.ca.gov

COMMISSIONERS:

Joshua Alpine
(Special Districts),

May 23, 2018

Stan Nader
(City)

Presiding Officer/Chair

Robert Weygandt
(County)

Auburn Recreation and Park District

Ron Treabess
(Special Districts)

From: Linda Wilkie, Clerk to the Commission

Jim Holmes
(County)

Re: Call for Nomination--Special District Representative

E. Howard Rudd
(Public)

Dr. Bill Kirby
(City)

Dear Presiding Officer/Chair:

ALTERNATE COMMISSIONERS:

This letter is the official call to open the nomination period for one regular and one alternate Special District representative seat on the Placer Local Agency Formation Commission.

Jim Gray
(Public)

Jack Duran
(County)

The current Special District representatives are regular member Ron Treabess (LAFCO term expires May, 2018) from the Tahoe City PUD and alternate member Mike Lynch (LAFCO term expires May, 2018) from the Auburn Recreation and Park District. These Commissioners will serve LAFCO Commission until new appointments are made. It is necessary to select a Special District representative and alternate representative for a four-year term. The new terms will expire in May, 2022.

Joe Patterson
(City)

Mike Lynch
(Special Districts)

STAFF:
Kris Berry
Executive Officer

Linda Wilkie
Clerk to the
Commission

William Wright
LAFCO Counsel

Under Section 56332 of the Cortese-Knox-Hertzberg Act, the Executive Officer calls meetings of the Special District selection committee. The committee consists of the Presiding Officers of each independent Special District within the County (or members appointed by the legislative bodies to attend in the presiding officer's place). There are forty (40) such independent Special Districts in the County. A quorum would consist of one more than half of this number, twenty-one (21).

In the past, it has proven difficult, given the busy schedules of most board members, to select a time when a sufficient number of Presiding Officers could be assembled to achieve a quorum. Recognizing that it may be infeasible to hold a meeting at a time that is convenient for a quorum to attend, Section 56332(c) allows for the Executive Officer to conduct the election for Special District representatives in writing. Under this procedure, the Executive Officer calls for nominations to be submitted in writing within thirty (30) days (working days), allowing sufficient time for

Directors of the districts to take formal action on nominations. At the end of the nominating period, the Executive Officer prepares a ballot with voting instructions and sends the ballot to each district, allowing thirty (30) days for balloting. The Executive Officer then tallies the ballots and announces the results.

A nominee must be the presiding officer or a member of the legislative body of an independent Special District. The Cortese-Knox-Hertzberg Act encourages the selection of Special District representatives to represent the diversity of the districts with respect to population and geography.

The nomination period shall close at 4:30 p.m. on Friday, July 5, 2018. Nominations must be submitted by that time to:

Placer LAFCO
110 Maple Street
Auburn, CA 95603.

Upon the closing of the nomination period, staff will prepare and mail a ballot to each Special District with voting instructions. Ballots will be due thirty (30) days after mailing.

If you have any questions about this procedure, please feel free to this office.

Item 8.1 Cover Sheet: Resolution Number 2018-13, A Resolution of the Board of Directors of the Auburn Area Recreation & Park District, Approving Engineer's Report, Confirming Diagram and Assessment and Ordering Levy of Assessment for Fiscal Year 2018 – 2019 for the Atwood Ranch III Landscaping & Lighting Assessment District

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution 2018-13 that would approve the Engineer's Report, confirm the diagram and assessment, and order the continuation of assessment for fiscal year 2018-19 for Atwood Ranch III Landscaping and Lighting Assessment District as the final step in levying the continued assessments?

BACKGROUND

In 2004, after gaining property owner ballot support, the benefit assessments were first established to provide funding the installation, maintenance and servicing of landscaping, park and recreation facilities in the Auburn Area Recreation and Park District (Atwood Ranch III).

- Balloting Conducted: November-December 2004
- Ballot Results: 100.0 % of the weighted returned ballots were in support of the proposed assessment
- Board Approval of 1st Year Assessment Levies: Dec. 16, 2004
- Fiscal Year 2005-06 Approved Rate: \$148.62 per single family equivalent benefit unit (SFE)
- Annual CPI: In each subsequent year, the maximum assessment rate increases by the annual change in the Consumer Price Index, not to exceed 5% per year.
- Fiscal Year 2017-18 Approved Rate: \$155.10 per single family equivalent benefit unit (SFE)

In order to continue to levy the assessments each year, the Board first adopts a resolution initiating the assessment proceedings for the year and directing the engineer of work, SCI Consulting Group, to prepare the annual Engineer's Report for the District. The Board approved this resolution #2018-01 at the February 22, 2018 Board meeting.

SCI Consulting Group prepared the Engineer's Report that includes the special and general benefits from the assessments, the proposed budget for the continued assessments for fiscal year 2018-19, the updated proposed assessments for each parcel in the District, and the proposed assessments per single family equivalent benefit unit for the fiscal year. At the May 31, 2018 Board meeting, the Board reviewed the Engineer's Report and adopted resolution #2018-11 to declare its intention to levy the assessments, preliminarily approve the Engineer's Report, and provide for notice of the annual public hearing.

Each year, in order to continue to levy the assessments for the coming fiscal year, the Board conducts a noticed public hearing and receives public input on the proposed assessments and the services that they would fund. After hearing the public testimony, the Board may take final action on setting the assessment

rate, establishing the services and improvements to be funded and ordering the levy of the continued assessments for fiscal year 2018-19.

PROPOSED RATE AND CPI HISTORY

The assessments can be levied annually and can be increased by the change in the San Francisco Bay Area Consumer Price Index, not to exceed 5% per year. The following table summarizes the maximum authorized assessment rates and CPI history:

Fiscal Year	Max CPI Allowed	Max Rate allowed
FY 05-06		\$148.62
FY 06-07	1.95%	\$151.51
FY 07-08	3.44%	\$156.73
FY 08-09	3.84%	\$162.74
FY 09-10	0.01%	\$162.76
FY 10-11	2.61%	\$167.01
FY 11-12	1.52%	\$169.55
FY 12-13	2.92%	\$174.50
FY 13-14	2.22%	\$178.37
FY 14-15	2.57%	\$182.96
FY 15-16	2.67%	\$187.84
FY 16-17	3.17%	\$193.80
FY 17-18	3.53%	\$200.64
FY 18-19	2.94%	\$206.54

The following lists the historical revenues and rates for the assessments.

Fiscal Year	Rate / SFE	Annual Revenues
FY 05-06	\$148.62	\$21,252
FY 06-07	\$148.62	\$21,252
FY 07-08	\$148.62	\$21,252
FY 08-09	\$148.62	\$21,252
FY 09-10	\$148.62	\$21,252
FY 10-11	\$148.62	\$21,252
FY 11-12	\$148.62	\$21,252
FY 12-13	\$148.62	\$21,252
FY 13-14	\$162.72	\$23,269
FY 14-15	\$182.12	\$26,043
FY 15-16	\$182.12	\$26,043
FY 16-17	\$155.10	\$22,179
FY 17-18	\$155.10	\$22,179
FY 18-19	\$168.28	\$24,064

Since levying the initial assessments in fiscal year 2005-06, the assessments were not raised until fiscal year 2013-14, in spite of higher costs for maintenance and operations that had been incurred. These increased costs included labor costs to maintain the park and preserve. These higher labor costs were due to the following items:

- Increased time eliminating weeds in an effort to keep a fire break along the houses that border the preserve.
- Increased costs in removing invasive Himalayan blackberry bushes in the preserve
- Increased costs eliminating weeds in the preserve. These weeds have increased in size and quantity due to better fuel load reduction management
- Increased time removing weeds from the landscape areas
- Increased maintenance time in new landscaped area, cutting lawn
- Weed control in new bark areas
- Removal of invasive tree species

However, in Fiscal Year 2015-16 the maintenance costs for the Assessment District were reduced significantly due to the following factors:

- Reduction in maintenance in the nature preserve: per the Management Plan for the nature preserve, the Auburn Area RPD is permitted to mow the property once every five years. The RPD had previously been mowing and string trimming the preserve on an annual basis. Beginning in Fiscal Year 2015-16, the RPD modified that activity to comply with the Plan and began only mowing/trimming a 25' wide strip against all houses. This 25' strip was negotiated with the Placer County Resources Conservation District, the agency that holds the conservation easement on the property. This reduction in mowing/trimming led to reduced maintenance costs.
- Reduction in water use based on California's drought: the RPD irrigates the lawn and adjacent landscaping with potable water. The state mandated reduction has resulted in less water usage.

Therefore, due to reduced maintenance costs as well as a sizable beginning fund balance that was available to offset unforeseen expenses, a reduced assessment rate was adopted for Fiscal Year 2016-17.

In 2015 the Auburn Area RPD entered into another agreement with the Homeowners' Association to make a one-time contribution of \$2,500 towards further maintenance of the wetlands preserve area, particularly to eliminate issues of stagnant water.

The following factors were taken into account in preparing the budget and calculating the proposed rates for Fiscal Year 2018-19, based on events that occurred in Fiscal Year 2017-18:

- Reduction in the number of times reporting for preserve monitoring by the Army Corps of Engineers (now once per year).
- The RPD undertook a large, unanticipated landscaping project that depleted the District's General Fund. In Fiscal Year 2018-19, the RPD will transfer approximately \$14,600 from the Equipment Replacement Fund into the General Fund to reduce the resulting negative balance. Also in Fiscal Year 2018-19, the RPD will include \$4,000 in the Assessment District budget that will also be transferred into the General Fund to further reduce the negative balance. In future years, the assessments will continue to rebuild the Equipment Replacement Reserve to levels that will be sufficient for its intended purpose by the time the facilities are expected to be in need of replacement. The necessity to repay the funds borrowed from the General Fund is a major factor requiring the assessment rate increase in Fiscal Year 2018-19.

Because maintenance needs and requirements may fluctuate over time, in accordance with Proposition 218 the assessments may increase in any given fiscal year up to the maximum allowable rate, even following a year in which a lower rate was assessed.

PROPOSED FY 2018-19 BUDGET, SERVICES & IMPROVEMENTS

The following table summarizes the revenues and costs projected for FY 2018-19.

Summary of revenue and total cost	FY 2018-19
Revenue	\$24,064
Costs:	
Services	\$21,900
Incidentals/Admin Costs	\$3,431

- Parks maintained:
 - a. Maintenance of a neighborhood park and tot lot within the development area known as Atwood Ranch III

- Other Services:
 - a. Maintenance of trails in the wetlands preserve area
 - b. Irrigation and turf of a small grass area adjacent to the tot lot
 - c. Monitoring of 10.69 acres of wetlands preserve area with associated riparian scrub land, seeps, floodplains and drainage areas to a stormwater detention area
 - d. Reporting one time yearly to the Army Corps of Engineers, including biology reports and project management reports

RECOMMENDATION

It is recommended that the Board hold a public hearing, consider all public comments, and subsequently approve Resolution 2018-13 that would approve the Engineer's Report, confirm the diagram and assessment, and order the continuation of assessment for fiscal year 2018-19 for Atwood Ranch III Landscaping and Lighting Assessment District as the final step in levying the continued assessments.

The A&D Committee recommended the same.

RESULT OF RECOMMENDED ACTION

The Board will order the levy of the continued assessments for fiscal year 2018-19, at the rate of \$168.28, and will cause those levies to be submitted by SCI Consulting Group to the County Auditor to be included on the 2018-19 property tax bills.

ATTACHMENTS:

Resolution Number 2018-13
Atwood III 2018 – 19 Engineer's Report

RESOLUTION NO. 2018-13

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE AUBURN
AREA RECREATION AND PARK DISTRICT, APPROVING
ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT
AND ORDERING THE CONTINUATION OF ASSESSMENTS FOR
FISCAL YEAR 2018-19 FOR THE ATWOOD RANCH III
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

WHEREAS, on January 27th, 2005, by its Resolution No. 2005-01, after receiving a weighted majority of ballots in support of the proposed assessment, this Board ordered the formation of and levied the first assessment within the Auburn Area Recreation and Park District, Atwood Ranch III Landscaping and Lighting Assessment District (the "Assessment District") pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, the purpose of the Assessment District is for the installation, maintenance and servicing of improvements within the Assessment District as described in the annual Engineer's Report; and

WHEREAS, the first Engineer's Report for Fiscal Year 2005-06 described how the assessment district would be established, determined the uses of the assessment funds, established the methodology by which the assessments would be applied to properties in the District, established that the assessment is subject to an annual adjustment tied to the annual change in the Consumer Price Index for the San Francisco Bay Area, and stated that the assessment would continue year-to-year until terminated by the District Board of Directors; and

WHEREAS, although the methodology by which the assessments are applied to properties in the District does not change from year to year, a new Engineer's Report is prepared each year in order to establish the CPI adjustment for that year; the new maximum authorized assessment rate for that year; the budget for that year; and the amount to be charged to each parcel in the District that year, subject to that year's assessment rate and any changes in the attributes of the properties in the District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations; and

WHEREAS, by Resolution No. 2018-01, the District Board ordered the preparation of an Engineer's Report for the Atwood Ranch III Landscaping and Lighting Assessment District (the "District") for fiscal year 2018-19; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with Section 22565, et seq., of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; and

WHEREAS, by Resolution No. 2018-11, the District Board preliminarily approved the Engineer's Report for said District and set a date for a Public Hearing; and

WHEREAS, said report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 28th, 2018, at the hour of 6:00 p.m. in the Board Room of the District Office, located at 471 Maidu Drive, Auburn, California, 95603 were appointed as the time and place for a hearing by this Board on the question of the levy of the proposed assessment, notice of which hearing was given as required by law; and

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of assessment were fully heard and considered by the Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board thereby acquired jurisdiction to order the continuation of assessment and the confirmation of the diagram and assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The public interest, convenience and necessity require that the levy be made.

SECTION 2. The Assessment District benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the Clerk of the Board, which map is made a part hereof by reference thereto.

SECTION 3. The assessment is levied without regard to property valuation.

SECTION 4. The Engineer's Report as a whole and each part thereof, to wit:

(a) the Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;

(b) the diagram showing the assessment district, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the Assessment District; and

(c) the assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels,

respectively, from the maintenance, and of the expenses incidental thereto;

are finally approved and confirmed.

SECTION 5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.

SECTION 6. That assessments for fiscal year 2018-19 shall be continued at the rate of one hundred sixty-eight dollars and twenty-eight cents (\$168.28) per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2018-19, with estimated total annual assessment revenues as set forth in the Engineer's Report; and

SECTION 7. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2018-19 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.

SECTION 8. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.

SECTION 9. Immediately upon the adoption of this resolution, but in no event later than the third Monday in August following such adoption, the Clerk of the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Placer. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Atwood Ranch III Landscaping and Lighting Assessment District.

SECTION 10. Upon receipt of the moneys representing assessments collected by the County, the County shall deposit the moneys in the District Treasury to the credit of the improvement fund previously established under the distinctive designation of the Assessment

District. Moneys in the improvement fund shall be expended only for the maintenance, servicing, construction or installation of the improvements.

SECTION 11. The Clerk of the Board shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

SECTION 12. The Board of Directors of the Auburn Area Recreation and Park District hereby certifies that the assessments to be placed on the fiscal year 2018-19 property tax bills meet the requirements of Proposition 218 that added Articles XIIC and XIID to the California Constitution.

PASSED AND ADOPTED this 28th day of June, 2018.

AYES:

NOES:

ABSENT:

ABSTAIN:

James A. Gray
Chair, Board of Directors

ATTEST:

Pat Larson
Clerk of the Board



AUBURN AREA RECREATION & PARK DISTRICT

ATWOOD RANCH III LANDSCAPING AND
LIGHTING ASSESSMENT DISTRICT

ENGINEER'S REPORT

MAY, 2018

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND
ARTICLE XIII D OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
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AUBURN AREA RECREATION AND PARK DISTRICT

BOARD OF DIRECTORS

James A. Gray, Chairman
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Jim Ferris, Director
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Mike Lynch, Director

DISTRICT ADMINISTRATOR

Kahl Muscott

ADMINISTRATIVE SERVICES MANAGER

Joe Fecko

CLERK/SECRETARY OF THE BOARD AND TO THE DISTRICT ADMINISTRATOR

Pat Larson

DISTRICT LEGAL COUNSEL

Derek Cole

ENGINEER OF WORK

SCI Consulting Group
Lead Assessment Engineer, John Bliss, M. Eng., P.E.

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INTRODUCTION

ASSESSMENT BACKGROUND

The Auburn Area Recreation and Park District, Atwood Ranch III Landscaping and Lighting Assessment District (the "Assessment District"), was formed by a mailed ballot proceeding in 2004 to provide funding for the maintenance and improvement of the neighborhood park facilities and wetlands preserve areas adjacent to the properties in the Atwood Ranch III subdivision that forms the Assessment District (the "Improvements"). The Atwood Ranch III subdivision is located south of Atwood Road, generally to the northwest of the intersection of Bean Road and Kemper Road. The subdivision is comprised of 143 single family residences. This Assessment District formation resulted from agreements or conditions of development approval between the Auburn Area Recreation and Park District ("RPD") and the property owner, Morrison Homes, Inc., whereby the RPD and property owner agreed on neighborhood park maintenance to improve the appeal of the community, and maintenance of wetlands preserve areas pursuant to Army Corps of Engineers mandates.

ASSESSMENT PROCESS

In 2004, the Auburn Area Recreation and Park District Board of Directors (the "Board") conducted an assessment ballot proceeding pursuant to the requirements of Article XIII D of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping and Lighting Act of 1972. During this ballot proceeding, property owners in the Assessment District were mailed a notice and ballot for the proposed Assessment District. A 45-day period was provided for balloting and a public hearing was conducted on December 16, 2004. After the close of the public input portion of the public hearing, all ballots returned within the 45-day balloting period were tabulated.

The tabulation results determined that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which the ballot was submitted).

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2005-06 and to continue to levy them in future years. The initial, maximum assessment rate balloted and established in Fiscal Year 2005-06 was \$148.62 per single family equivalent benefit unit. The levies were submitted to the Placer County Auditor for inclusion on the property tax rolls for fiscal year 2005-06. The assessments may be continued in future years and may be increased in future years by an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year, with the maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the "Unused CPI" and may be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied, adjusted annually by the minimum of 1) 5% or 2) the change in the CPI plus any Unused CPI as described above. Based on the preceding annual

adjustments, the maximum possible assessment rate for Fiscal Year 2017-18 was \$200.64 per single family equivalent benefit unit. The annual change in the CPI from December 2016 to December 2017 was 2.94%. Therefore, the maximum authorized assessment rate for Fiscal Year 2018-19 has been increased from \$200.64 to \$206.54 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2018-19 at the rate of \$168.28 per single family equivalent benefit unit, which is less than the maximum authorized assessment rate.

ENGINEER'S REPORT AND CONTINUATION OF ASSESSMENTS

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board by Resolution No. 2018-01 adopted on February 22nd, 2018.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements and services that would be funded by the proposed 2018-19 assessments, determine the benefits received from the assessments and the method of assessment apportionment to lots and parcels within this area. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article"). This Report is the detailed Engineer's Report required by the Article and the report required by Section 22565 of the Act.

Following submittal of this Report to the Board for preliminary approval, the Board may, by Resolution, call for the Public Hearing on the continued assessments for park maintenance and improvements. This hearing is scheduled for June 28th, 2018 at 6:00 p.m. After the close of the hearing, the Board may take action to approve the continuation of the assessments for fiscal year 2018-19. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller in June 2018 for inclusion on the property tax roll for Fiscal Year 2018-19.

The maintenance of 10.69 acres of wetlands preserve areas was provided by the developer for the first five years after the Assessment District was formed in Fiscal Year 2005-06. Following that time period, the wetlands preserve areas maintenance services were to be provided by the Auburn Area Recreation and Park District. Maintenance of the wetlands preserve areas is now provided by the Auburn Area RPD.

LEGAL ANALYSIS

PROPOSITION 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution. Proposition 218 provides for benefit

assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including a property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District; and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. In addition, the improvements are directly available to and will directly benefit property in the Assessment District; and the improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because the Services will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the assessments. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative measure of general benefits.

The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

PLANS & SPECIFICATIONS

Following is a description of the Services that are provided for the benefit of property in the Assessment District. This Assessment District was created as a condition of development for the corresponding developments. Accordingly, prior to these developments, the level of Service in these areas was effectively zero. The formula below describes the relationship between the final level of improvements, the baseline level of service (pre-development) had the assessment not been instituted, and the enhanced level of improvements funded by the assessment.

Final Level of Service	=	Baseline Level of Service (zero, pre-development)	+	Enhanced Level of Service
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The work and improvements ("Improvements") proposed to be undertaken by the Auburn Area Recreation & Park District and the Atwood Ranch III Landscaping and Lighting Assessment District, (the "Assessment District") and the costs thereof paid from the levy of the annual assessments provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. Consistent with the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public improvements, including but not limited to, labor, materials, supplies, utilities and equipment, as applicable, for property within the Assessment District that is owned or maintained by the Auburn Area Recreation & Park District. Any plans and specifications for these improvements will be filed with the District Administrator of the Auburn Area Recreation & Park District and are incorporated herein by reference.

As applied herein, "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste; the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

FISCAL YEAR 2018-19 ESTIMATE OF COST AND BUDGET

ATWOOD RANCH III LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**DESCRIPTION OF IMPROVEMENTS**

Within the Assessment District, the existing and proposed improvements are generally described as maintenance of a neighborhood park and tot lot within the development area known as Atwood Ranch III, as well as trails in the wetlands preserve area; irrigation and turf of a small grass area adjacent to the tot lot; monitoring of 10.69 acres of wetlands preserve area (located within the area currently known as Lots B and C) with associated riparian scrub land, seeps, floodplains and drainage areas to a stormwater detention area; and reporting once yearly to the Army Corps of Engineers, including biology reports and project management reports.

FIGURE 1 -- ESTIMATE OF COST

Auburn Area Recreation and Park District Atwood Ranch III Landscaping & Lighting Assessment District Estimate of Cost 2018-19		
Beginning Fund Balance, June 30, 2018		(\$18,519.00)
Equipment Replacement Reserve Balance, June 30, 2018 ¹		\$15,603.66
Installation, Maintenance & Servicing Costs		
Maintenance Labor (Incl. Roll-Ups)	\$9,400.00	
Water Costs	\$4,000.00	
Park Improvements (turf, irrigation)	\$1,000.00	
Preserve Monitoring	\$3,500.00	
Repayment to General Fund for Landscape Installation ²	\$4,000.00	
Subtotal - Installation, Maintenance and Servicing		\$21,900.00
Administrative Costs		
County Collection Charges	\$240.64	
Insurance	\$450.00	
Administration Costs	\$2,740.00	
Subtotal - Administration		\$3,430.64
Totals for Installation, Maintenance, Servicing and Administration		<u>\$25,330.64</u>
Total Benefit of Improvements		\$25,330.64
Equivalent Dwelling Units (EDU)		143
Benefit Received per Equivalent Dwelling Unit		\$177.14
Less:		
Contribution from Other Sources for General Benefit		(\$1,266.53)
Net Cost of Installation, Maintenance, Servicing and Administration		<u>\$24,064.11</u>
Budget Allocation to Property		
Total Assessment Budget		\$24,064.11
Total Equivalent Dwelling Units		143
Assessment per Equivalent Dwelling Unit		<u>\$168.28</u>

^{1 2} The item "Equipment Replacement Reserve Balance" refers to funds maintained for future replacement of playground equipment and picnic tables. In Fiscal Year 2017-18, the Auburn Area RPD undertook a large, unanticipated landscaping project that depleted the District's General Fund. In Fiscal Year 2018-19, the RPD will transfer approximately \$14,600 from the Equipment Replacement Fund into the General Fund to reduce the resulting negative balance. Also in Fiscal Year 2018-19, the RPD will include \$4,000 in the Assessment District budget that will also be transferred into the General Fund to further reduce the negative balance. In future years, the assessments will continue to replenish the Equipment Replacement Reserve by approximately \$4,000 per year to rebuild it to levels that will be sufficient for its intended purpose by the time the facilities are expected to be in need of replacement. The necessity to repay the funds borrowed from the General Fund is a major factor requiring the assessment rate increase in Fiscal Year 2018-19.

NOTES:

The maintenance of 10.69 acres of wetlands preserve areas was provided by the developer for the first five years after the Assessment District was formed, beginning in Fiscal Year 2005-06. The wetlands preserve area maintenance is now provided by the Auburn Area RPD.

Beginning in 2012, the Auburn Area RPD, by agreement with the Homeowners' Association, commenced maintenance of additional improvements installed and paid for by the HOA in the former "natural turf" area adjacent to the tot lot, including installation and maintenance of irrigation and turf.

As evidenced in the profit/loss history for the Auburn Area RPD, costs to provide maintenance within the Assessment District increased significantly in Fiscal Year 2013-14. This escalation in costs was directly related to the increase in labor costs necessary to maintain the park and preserve, and necessitated increases to the assessment rates for Fiscal Years 2013-14 and 2014-15. Specifically, the Auburn Area RPD experienced higher labor costs due to:

- Increased time eliminating weeds in an effort to keep a fire break along the houses that border the preserve.
- Increased costs in removing invasive Himalayan blackberry bushes in the preserve.
- Increased costs eliminating weeds in the preserve. These weeds have increased in size and quantity due to better fuel load reduction management.
- Increased time removing weeds from the landscape areas.
- Increased maintenance time in new landscaped area, mowing turf areas.
- Weed control in new bark areas.
- Removal of invasive tree species.

In Fiscal Year 2015-16 the maintenance costs for the Assessment District were reduced significantly due to the following factors:

- Reduction in maintenance in the nature preserve: per the Management Plan for the nature preserve, the Auburn Area RPD is permitted to mow the property once every five years. The RPD had previously been mowing and string trimming the preserve on an annual basis. Beginning in Fiscal Year 2015-16, the RPD modified that activity to comply with the Plan and began only mowing/trimming a 25' wide strip against all houses. This 25' strip was negotiated with the Placer County Resources Conservation District, the agency that holds the conservation easement on the property. This reduction in mowing/trimming led to reduced maintenance costs.
- Reduction in water use based on California's drought: the RPD irrigates the lawn and adjacent landscaping with potable water. The state mandated reduction has resulted in less water usage.

Because maintenance needs and requirements may fluctuate over time, in accordance with Proposition 218 the assessments may increase in any given fiscal year up to the maximum allowable rate, even following a year in which a lower rate was assessed.

In 2015 the Auburn Area RPD entered into another agreement with the Homeowners' Association to make a one-time contribution of \$2,500 towards further maintenance of the wetlands preserve area, particularly to eliminate issues of stagnant water.

METHOD OF APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of neighborhood park improvements and wetlands preserve areas; and the methodology used to apportion the total assessment to properties within the Atwood Ranch III Landscaping and Lighting Assessment District.

The Atwood Ranch III Landscaping and Lighting Assessment District consists of all Assessor Parcels within the boundaries as defined by the Assessment Diagram included within this Report and the Assessor Parcel Numbers listed within the included Assessment Roll. The method used for apportioning the assessments is based upon the proportional special benefits to be derived by the properties in the Atwood Ranch III Landscaping and Lighting Assessment District, over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the Assessment District's neighborhood parks or wetlands preserve areas, or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of lighting improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by

property from maintenance and improvements such as those proposed by the Auburn Area Recreation & Park District and the Atwood Ranch III Landscaping and Lighting Assessment District. These types of special benefit are summarized as follows:

- A. **PROXIMITY TO IMPROVED PARK AREAS WITHIN THE ASSESSMENT DISTRICT.**
- B. **ACCESS TO IMPROVED PARK AREAS WITHIN THE ASSESSMENT DISTRICT.**
- C. **IMPROVED VIEWS WITHIN THE ASSESSMENT DISTRICT.**
- D. **EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS.**
- E. **CREATION OF INDIVIDUAL LOTS FOR RESIDENTIAL USE THAT, IN ABSENCE OF THE ASSESSMENTS, WOULD NOT HAVE BEEN CREATED.**

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the basis of these assessments.

BENEFIT FACTORS

The special benefits from the Improvements are further detailed below:

PROXIMITY TO IMPROVED PARK AREAS WITHIN THE ASSESSMENT DISTRICT

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the park areas in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

ACCESS TO IMPROVED PARK AREAS WITHIN THE ASSESSMENT DISTRICT

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved park areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

IMPROVED VIEWS WITHIN THE ASSESSMENT DISTRICT

The RPD, by maintaining these park areas, provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The park areas within the Assessment District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

CREATION OF INDIVIDUAL LOTS FOR RESIDENTIAL USE THAT, IN ABSENCE OF THE ASSESSMENTS, WOULD NOT HAVE BEEN CREATED

Typically, the original owner/developer of the property within the Assessment District agreed to the assessments. As parcels were sold, new owners were informed of the assessments through the title reports, and in some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the assessment. Moreover, in absence of the assessments, the lots within the Assessment District would not have been created. These lots, and the improvements they support, are a special benefit to the property owners.

GENERAL VERSUS SPECIAL BENEFIT

The proceeds from the Atwood Ranch III Landscaping and Lighting Assessment District would be used to fund improvements and increased levels of maintenance to the amenities adjoining the properties in the Assessment District. In absence of the Atwood Ranch III Landscaping and Lighting Assessment District, such improvements would not be provided and the properties would not be subdivided and improved to the same extent. The Assessment District is specifically proposed to provide additional and improved public resources in the Assessment District. The park improvements provided by the Atwood Ranch III Landscaping and Lighting Assessment District increase recreational opportunities to the homes within the Atwood Ranch III development, providing benefit to the development itself and are deemed to be of special benefit. In absence of the assessments, these public resources would not be created and revenues would not be available for their continued maintenance and improvement. Therefore, the assessments solely provide special benefit to property in the Assessment District over and above the general benefits conferred by the general facilities of the Assessment District.

Although these Improvements may be available to the general public at large, the park area within the Assessment District is specifically designed, located and created to provide additional and improved public resources for property inside the Assessment District, and not the public at large. Other properties that are either outside the Assessment District or within the Assessment District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. These Improvements are of special benefit to properties located within the Assessment District because they provide a direct advantage to properties in the Assessment District that would not be provided in absence of the Assessments.

There is no widely-accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. The SVTA vs. SCCOSA decision provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer's Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments.

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits are general. General benefits cannot be funded by these assessments - the funding must come from other sources.

One measure of general benefits from park and recreation Improvements is the percentage of time such park and recreation Improvements are used by individuals who are not residents, employees, customers or property owners in the Assessment District. Field surveys conducted by SCI in many other similar communities in California have found that for similar local parks such as those within the Assessment District, typically 5% of the park users do not live or work within the Assessment District. This is a measure of the general benefits to the public at large.

5%	(General Benefit)
+ 95%	(Special Benefit)
= 100%	(Total Benefit)

The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including the Auburn Area Recreation and Park District, and Placer County as well as other public agencies. This funding comes in the form of grants, special programs, and general funds, as well as direct maintenance and servicing of facilities (e.g., curbs, gutters, streets, drainage systems, etc.). This funding from other sources more than compensates for general benefits, if any, received by the properties within the assessment district. The sum total of this contribution exceeds the 5% minimum needed to offset any general benefit, as noted above.

METHOD OF ASSESSMENT

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Equivalent Dwelling Units (EDU). This EDU methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated an EDU value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Equivalent Dwelling Unit or one EDU.

ASSESSMENT APPORTIONMENT

The proposed assessments for the Atwood Ranch III Landscaping and Lighting Assessment District would provide direct and special benefit to properties in this Assessment District. Atwood Ranch III is a residential single family development project consisting of 143 single family homes. As such, each residential property receives similar benefit from the proposed improvements. Therefore, the Engineer has determined that the appropriate method of

apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an EDU factor equal to the number of dwelling units developed or planned for the property. The assessments are listed on the Assessment Roll in Appendix A.

APPEALS AND INTERPRETATION

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the District Administrator or his or her designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Administrator or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the District Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any property owner who disagrees with the decision of the District Administrator or her or his designee, may refer their appeal to the Board of Directors of the Auburn Area Recreation & Park District and the decision of the Board of Directors of the Auburn Area Recreation & Park District shall be final.

ASSESSMENT

WHEREAS, the Board of Directors of the Auburn Area Recreation & Park District, County of Placer, California, by its Resolution No. 2018-01 adopted on February 22nd, 2018, ordered the initiation of proceedings for the continuation of the assessments for the Atwood Ranch III Landscaping and Lighting Assessment District for Fiscal Year 2018-19, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIII D of the California Constitution (collectively "the Act");

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of said Auburn Area Recreation & Park District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Atwood Ranch III Landscaping and Lighting Assessment District for the fiscal year 2018-19, is generally as follows in Figure 2 on the next page.

SUMMARY COST ESTIMATES

FIGURE 2 - ATWOOD RANCH III LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT SUMMARY COST ESTIMATES, FISCAL YEAR 2018-19

	<i>FY 2018-19 BUDGET</i>
Park Maintenance & Improvements	\$14,400
Preserve Maintenance and Monitoring	\$3,500
Repayment to General Fund	\$4,000
Incidental Expenses	<u>\$3,431</u>
TOTAL BUDGET	\$25,331
 Less:	
Contribution from Other Sources for General Benefit	(\$1,267)
 NET AMOUNT TO ASSESSMENTS	 <u>\$24,064</u>

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Atwood Ranch III Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Atwood Ranch III Landscaping and Lighting Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

And I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Atwood Ranch III Landscaping and Lighting Assessment District, in accordance with the special benefits to be received by each parcel or lot from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessments are made upon the parcels or lots of land within the Atwood Ranch III Landscaping and Lighting Assessment District, in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum

authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 5% or 2) the change in the CPI plus any Unused CPI as described above.

Property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule, so the assessment may continue to be levied annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

Based on the preceding annual adjustments, the maximum possible assessment rate for Fiscal Year 2017-18 was \$200.64 per single family equivalent benefit unit. The annual change in the CPI from December 2016 to December 2017 was 2.94%. Therefore, the maximum authorized assessment rate for Fiscal Year 2018-19 has been increased from \$200.64 to \$206.54 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2018-19 at the rate of \$168.28 per single family equivalent benefit unit, which is less than the maximum authorized assessment rate.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Placer for the fiscal year 2018-19. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2018-19 for each parcel or lot of land within the said Atwood Ranch III Landscaping and Lighting Assessment District.

Dated: May 24, 2018

Engineer of Work

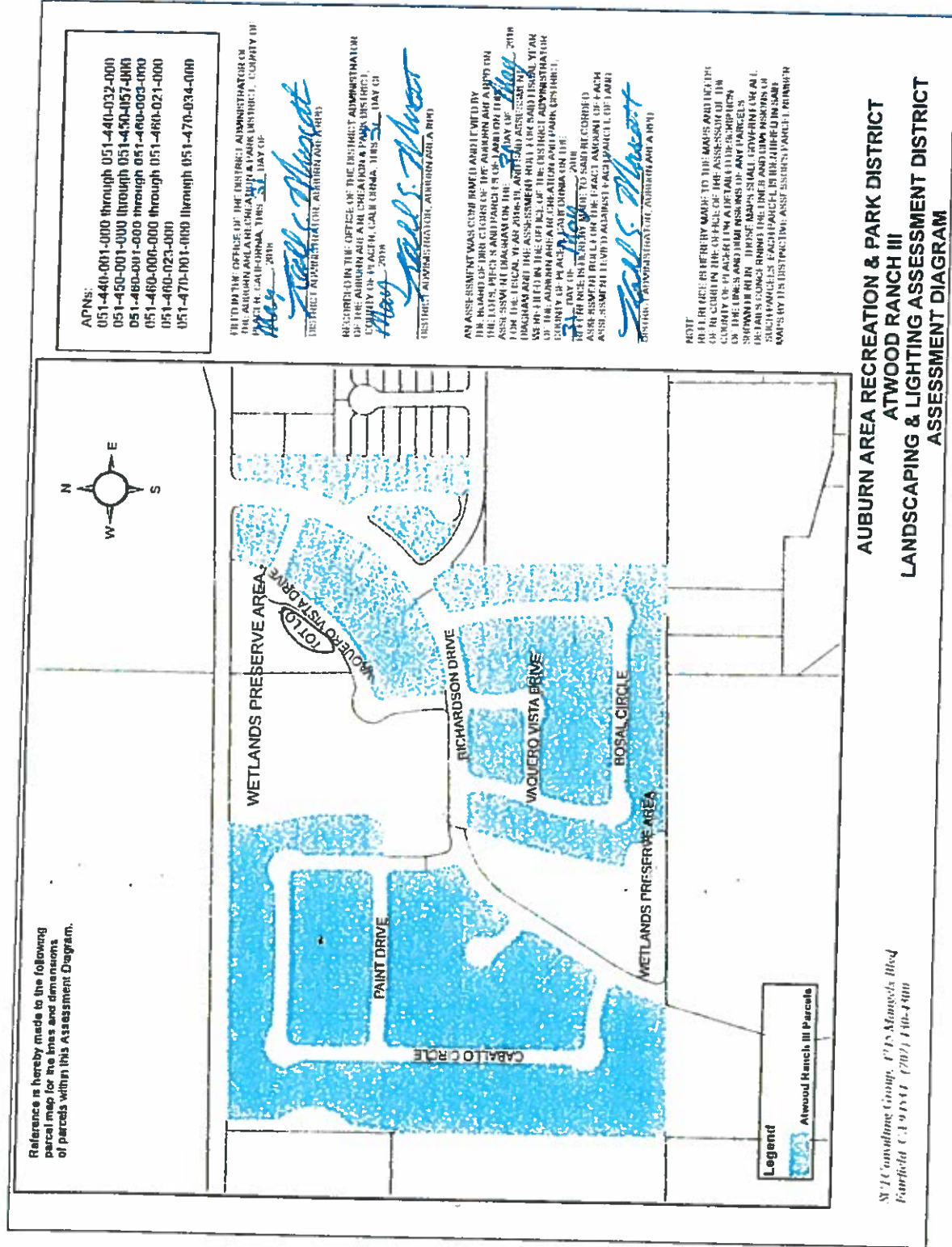
By 

John W. Bliss, License No. C52091



ASSESSMENT DIAGRAM

The boundaries of the Atwood Ranch III Landscaping and Lighting Assessment District are displayed on the following Assessment Diagram.



Reference is hereby made to the following parcel map for the lines and dimensions of parcels within this Assessment Diagram.

APNs:
 051-440-001-000 through 051-440-032-000
 051-450-001-000 through 051-450-057-000
 051-460-001-000 through 051-460-003-000
 051-460-004-000 through 051-460-021-000
 051-460-023-000
 051-470-001-000 through 051-470-034-000

FILED IN THE OFFICE OF THE DISTRICT ADMINISTRATOR OF THE AUBURN AREA RECREATION & PARK DISTRICT, COUNTY OF BUTTE, CALIFORNIA, THIS 21 DAY OF MAY 2018

Todd S. Mays
 DISTRICT ADMINISTRATOR, AUBURN AREA

RECORDED IN THE OFFICE OF THE DISTRICT ADMINISTRATOR OF THE AUBURN AREA RECREATION & PARK DISTRICT, COUNTY OF BUTTE, CALIFORNIA, THIS 21 DAY OF MAY 2018

Todd S. Mays
 DISTRICT ADMINISTRATOR, AUBURN AREA

AN ASSASSMENT WAS COMPILED AND FILED BY THE BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION & PARK DISTRICT ON THE 21 DAY OF MAY 2018 FOR THE YEAR 2018-19. ANY AND ALL ASSASSMENTS MADE BY THE BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION & PARK DISTRICT SHALL BE SUBJECT TO THE REVIEW AND APPROVAL OF THE DISTRICT ADMINISTRATOR OF BUTTE COUNTY, CALIFORNIA.

THIS PLAN IS HEREBY MADE TO THE MAPS AND BEING ON FILE IN THE OFFICE OF THE DISTRICT ADMINISTRATOR OF BUTTE COUNTY OF BUTTE, CALIFORNIA. THE LINES AND DIMENSIONS OF THE LOTS AND TRACTS SHOWN HEREIN ARE THE PROPERTY OF THE DISTRICT ADMINISTRATOR OF BUTTE COUNTY, CALIFORNIA. THE LINES AND DIMENSIONS OF THE LOTS AND TRACTS SHOWN HEREIN SHALL GOVERN OVER ALL OTHER MAPS AND DIMENSIONS OF THE LOTS AND TRACTS SHOWN HEREIN. THE LINES AND DIMENSIONS OF THE LOTS AND TRACTS SHOWN HEREIN SHALL GOVERN OVER ALL OTHER MAPS AND DIMENSIONS OF THE LOTS AND TRACTS SHOWN HEREIN.

NOTICE IS HEREBY MADE TO THE MAPS AND BEING ON FILE IN THE OFFICE OF THE DISTRICT ADMINISTRATOR OF BUTTE COUNTY OF BUTTE, CALIFORNIA. THE LINES AND DIMENSIONS OF THE LOTS AND TRACTS SHOWN HEREIN ARE THE PROPERTY OF THE DISTRICT ADMINISTRATOR OF BUTTE COUNTY, CALIFORNIA. THE LINES AND DIMENSIONS OF THE LOTS AND TRACTS SHOWN HEREIN SHALL GOVERN OVER ALL OTHER MAPS AND DIMENSIONS OF THE LOTS AND TRACTS SHOWN HEREIN. THE LINES AND DIMENSIONS OF THE LOTS AND TRACTS SHOWN HEREIN SHALL GOVERN OVER ALL OTHER MAPS AND DIMENSIONS OF THE LOTS AND TRACTS SHOWN HEREIN.

**AUBURN AREA RECREATION & PARK DISTRICT
 ATWOOD RANCH III
 LANDSCAPING & LIGHTING ASSESSMENT DISTRICT
 ASSESSMENT DIAGRAM**

SCI Consulting Group, P.O. Box 1100
 Fairfield, CA 94504 (707) 436-4400

**AUBURN AREA RECREATION & PARK DISTRICT
 ATWOOD RANCH III ASSESSMENT DISTRICT
 ENGINEER'S REPORT, FY 2018-19**



APPENDIX A – ASSESSMENT ROLL, FY 2018-19

The Assessment Roll (a listing of all parcels assessed within the Atwood Ranch III Landscaping and Lighting Assessment District, and the amount of the assessments) will be filed with the Clerk of the Board and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

AUBURN AREA RECREATION AND PARK DISTRICT
Atwood Ranch III Landscaping and Lighting Assessment District
Assessment Roll 2018-19
Sorted by Assessor's Parcel Number Order

Assessment Number & Assessor	Parcel Number	Owner Name(s)	Site Address	SFE	Assmnt	Assessment Number & Assessor	Parcel Number	Owner Name(s)	Site Address	SFE	Assmnt
05140001	KUNKEL KATHERLY A	11355 SPUR	1.00	163.23	05145005	AYER LARRY E	11210 BOSAL	1.00	163.23		
05140002	BAILEY DEBORAH E	11345 SPUR	1.00	163.28	05145007	CONDY BEVERLY R	11205 BOSAL	1.00	163.28		
05140003	GREENE MICHAEL D &	11335 SPUR	1.00	163.23	05145008	SEISA CUSTODIO &	11200 BOSAL	1.00	163.23		
05140004	CRAIG INC	11325 SPUR	1.00	163.23	05145009	TAYLOR DEBBIE E	11201 BOSAL	1.00	163.23		
05140005	SHEPARD JEREMY ET	11315 SPUR	1.00	163.23	05145003	PLATZ LIGELOTTE TR	11205 BOSAL	1.00	163.23		
05140006	LEBP KENNETH S	11305 SPUR	1.00	163.23	05145001	STOLZE JANELLE ET	11209 BOSAL	1.00	163.23		
05140007	MCGOURTY DANIEL	2673	1.00	161.23	05145003	SCOTT KEVIN A &	2570 VAQUERO	1.00	163.28		
05140008	CROSSBY DAVID E &	2684	1.00	163.23	05145003	MADSEN GERAM S	2566 VAQUERO	1.00	163.23		
05140009	RAMIREZ JOCE CRUZ	2690	1.00	159.23	05145004	SMITH DEBRA A TR	2560 VAQUERO	1.00	163.23		
05140010	CNEI JAMES E TR	2696	1.00	163.23	05145005	BARNHOUSE JUSTIN	2565 VAQUERO	1.00	163.23		
05140011	JONES ERINDA L	2500 VAQUERO	1.00	158.23	05145006	MOHS GREG & MOHS	2569 VAQUERO	1.00	163.23		
05140012	WATSON JUANITA E &	2508 VAQUERO	1.00	163.23	05145003	MCDONALD MICHAEL	2575 VAQUERO	1.00	159.23		
05140013	BOAZ JOSHUA S &	2510 VAQUERO	1.00	158.23	05145003	NELSON DAVID R &	2575 VAQUERO	1.00	163.23		
05140014	SCHULZ ZACHARY	2509 VAQUERO	1.00	163.23	05145003	DRUCCI MARIO J &	2583 VAQUERO	1.00	163.23		
05140015	XIER VIRGINIA M TR	2505 VAQUERO	1.00	163.23	05145004	RING KEVIN P & RING	2587 VAQUERO	1.00	163.28		
05140016	JENSEN CHARLES S S	2501 VAQUERO	1.00	163.23	05145004	WORTON JEFF &	2591 VAQUERO	1.00	163.23		
05140017	RODGERS SHANE D	11320 SPUR	1.00	159.23	05145002	JOHNSON JOANN N TR	2595 VAQUERO	1.00	163.23		
05140018	REDLICH MARK S	11340 SPUR	1.00	163.23	05145003	PRICE JERRITT D S	2599 VAQUERO	1.00	163.23		
05140019	JONES BRENTON S	11350 SPUR	1.00	163.23	05145004	BUCKMEYER ROBERT	11245 BOSAL	1.00	163.23		
05140020	MENROQUE CARLENE	2673	1.00	163.23	05145004	FEN MARY HELEN TR	11251 BOSAL	1.00	163.23		
05140021	KELLY FRANK LIND A	2667	1.00	163.23	05145004	GETZ CHRISTINE D &	11259 BOSAL	1.00	163.23		
05140022	SPAN-TRUBA JUDY	2661	1.00	163.23	05145004	CURWELL CLARENCE	11261 BOSAL	1.00	163.23		
05140023	REKULI JAMES N JR &	2635	1.00	163.23	05145004	BRINK SCOTT	11269 BOSAL	1.00	163.23		
05140024	ANDERSON DONALD	2643	1.00	163.23	05145004	GARCIA WILLIAM P TR	11271 BOSAL	1.00	163.23		
05140025	EALOTE MAUREEN	2643	1.00	163.23	05145005	SINGH BHUPINDER	11279 BOSAL	1.00	163.23		
05140026	SCHINDLER CRAIG R	2539 VAQUERO	1.00	163.23	05145005	KOENIG CARL	11285 BOSAL	1.00	163.23		
05140027	ALBERTAZZI	2535 VAQUERO	1.00	163.23	05145005	GONZALEZ ANNER	11289 BOSAL	1.00	163.23		
05140028	GREENBLUGH	2531 VAQUERO	1.00	163.23	05145005	DAVISON SHAWN W	11309 BOSAL	1.00	163.23		
05140029	HUCKING CHARLES E	2525 VAQUERO	1.00	163.23	05145005	SHERMAN STEPHEN	11313 BOSAL	1.00	163.23		
05140030	HIRSCH WILLIAM E &	2527 VAQUERO	1.00	163.23	05145005	FEN MARY HELEN TR	11319 BOSAL	1.00	163.23		
05140031	SKRABER GEOFFREY	2513 VAQUERO	1.00	163.23	05145005	WATSON MASON S	11323 BOSAL	1.00	163.23		
05140032	TORPY JAV & TORPY	2513 VAQUERO	1.00	163.23	05145005	DURR BRYAN J S	11333 BOSAL	1.00	163.23		
05145001	HARRO MICHAEL A	11336 BOSAL	1.00	163.23	05145001	STILLMAN JANET M &	11029 CABALL D	1.00	163.23		
05145002	MCGAN JEFFREY H	11330 BOSAL	1.00	163.23	05145002	JOHNSON MATTHEW	11023 CABALLO	1.00	163.23		
05145003	WAY KAYDEN E	11325 BOSAL	1.00	163.23	05145003	AYER LARRY DALE	11017 CABALLO	1.00	163.23		
05145004	DUGERL MATTHEW S	11322 BOSAL	1.00	163.23	05145003	TAYLOR SUSAN A	11003 CABALLO	1.00	163.23		
05145005	KEMPAUN CLAYTON	11318 BOSAL	1.00	163.23	05145007	WERNITZ RICHARD J	11000 CABALLO	1.00	163.23		
05145006	ERANDON JANA M &	11319 BOSAL	1.00	163.23	05145008	CEHAN E GREGORY S	11004 CABALLO	1.00	163.23		
05145007	HATASHITA JASON D	11305 BOSAL	1.00	163.23	05145009	BORZEN TIMOTHY JR	11008 CABALLO	1.00	163.23		
05145008	NEWMAN-BARRERA	11300 BOSAL	1.00	163.23	05145001	PARSON RUSSELL	11020 CABALLO	1.00	163.23		
05145009	COLLON CRAIG D S	11296 BOSAL	1.00	163.23	05145001	TABER DOUGLAS E S	11024 CABALLO	1.00	163.23		
05145010	AVELAR LAURA S	11290 BOSAL	1.00	163.23	05145002	LANNING DAVID S	11028 CABALLO	1.00	163.23		
05145011	KEATING KENNETH S	11285 BOSAL	1.00	163.23	05145003	MOORE GAVIN S	11032 CABALLO	1.00	163.23		
05145012	RAMIREZ CHRISTINE	11280 BOSAL	1.00	163.23	05145004	EVANS DONALD S	11100 CABALLO	1.00	163.23		
05145013	HINDMAN DAVID M TR	11276 BOSAL	1.00	163.23	05145005	CLIFTON SCOTT S	3310 ORBECK	1.00	163.23		
05145014	PLATT DAVID V S	11270 BOSAL	1.00	163.23	05145005	MELICK ANN	2920 ORBECK	1.00	163.23		
05145015	MESSEN FRANK J JR	11266 BOSAL	1.00	163.23	05145007	FEATHERSTON	2920 ORBECK	1.00	163.23		
05145016	MITCHELL KATHLEEN	11250 BOSAL	1.00	163.23	05145005	SCHILL BONNE K ET	2925 ORBECK	1.00	163.23		
05145017	DONOVAN CAROLE	11255 BOSAL	1.00	163.23	05145001	BORGES KRISTENA	2915 ORBECK	1.00	163.23		
05145018	PERILLOUX BRUCE E	11250 BOSAL	1.00	163.23	05145002	KEARNS IEN S	2905 ORBECK	1.00	163.23		
05145019	HARRY SCOTT	11246 BOSAL	1.00	163.23	05145002	CHAPPELL ROWENA	11013 CABALLO	1.00	163.23		
05145020	STORMONT RALPH L	11240 BOSAL	1.00	163.23	05145003	CHAPPELL CYNTHIA	11009 CABALLO	1.00	163.23		
05145021	MUNCHBAT TSOI LYN	11236 BOSAL	1.00	163.23	05147000	YETKA NELLIE	11095 CABALLO	1.00	163.23		
05145022	JOHL RALFINDER S	11230 BOSAL	1.00	163.23	05147002	SALVATION ARMY A	11091 CABALLO	1.00	163.23		
05145023	WALG JOCELYN N	11225 BOSAL	1.00	163.23	05147003	PICAMAN JERRY A S	11087 CABALLO	1.00	163.23		
05145024	DAFETA BARY C TR	11220 BOSAL	1.00	163.23	05147004	ROCHA EUGENE T S	11083 CABALLO	1.00	163.23		
05145025	MARCHALL LORETTA	11215 BOSAL	1.00	163.23	05147005	KNIGHT WILLIAM D S	11079 CABALLO	1.00	163.23		

AUBURN AREA RECREATION AND PARK DISTRICT
Atwood Ranch III Landscaping and Lighting Assessment District
Assessment Roll 2018-19

Sorted by Assessor's Parcel Number Order

Assessor's Parcel Number & Assessor	Owner Name(s)	Site Address	SFE	Assessmt	Assessor's Parcel Number & Assessor	Owner Name(s)	Site Address	SFE	Assessmt
051470006	MAHER ROSALIE R TR	11975 CABALLO	1.00	168.23					
051470007	TORNELL MITCHELL C	11971 CABALLO	1.00	168.23					
051470008	SMOTHERS JOSEPH E	11267 CABALLO	1.00	168.23					
051470009	HUYS JANE Y	11263 CABALLO	1.00	168.23					
051470010	LANOU SYLVESTER	11359 CABALLO	1.00	168.23					
051470011	WOLFF JONATHAN J &	11255 CABALLO	1.00	168.23					
051470012	DELFRAL ALICE TR	11351 CABALLO	1.00	159.23					
051470013	TOMBS JULIE ANN	11247 CABALLO	1.00	168.23					
051470014	S&J DARRAN D S	11343 CABALLO	1.00	168.23					
051470015	REILLY KATHLEEN M	11339 CABALLO	1.00	168.23					
051470015	MORALES MELISSA B	11035 CABALLO	1.00	159.23					
051470017	KOSH JILL & KOSH KAY	2755 PAINT	1.00	168.23					
051470018	ROUSSELET	2748 PAINT	1.00	168.23					
051470019	YETKA MATTHEW &	2735 PAINT	1.00	168.23					
051470020	DIQUATTRO PAUL A &	2729 PAINT	1.00	168.23					
051470021	FONTAINE RODOLPHE	2716 PAINT	1.00	168.23					
051470022	FLETCHER MARC A	2705 PAINT	1.00	168.23					
051470023	CAEDAR WALKER	2750 PAINT	1.00	168.23					
051470034	KUNKEL KIMBERLY A	2740 PAINT	1.00	168.23					
051470025	YANCON GIL P &	2730 PAINT	1.00	168.23					
051470026	LEE CARRI	2720 PAINT	1.00	168.23					
051470027	CANNON RANDON L	2710 PAINT	1.00	168.23					
051470028	WALKER KENNETH L	2700 PAINT	1.00	168.23					
051470029	FORDTER RAMONA S	11075 CABALLO	1.00	168.23					
051470030	BETZ JAMES D S	11070 CABALLO	1.00	168.23					
051470031	MCCAFFREY HAROLD	11068 CABALLO	1.00	168.23					
051470032	BAYNE VALERIE L	11362 CABALLO	1.00	168.23					
051470033	BUE KARRY D ET AL	11258 CABALLO	1.00	168.23					
051470034	SMIL TYLER &	11054 CABALLO	1.00	168.23					

SFE Assessmt

TOTALS

143.0 24064.04

Item 8.2 Cover Sheet: Resolution #2018-14 Indemnifying Placer County for Collection of Atwood III Assessments

Auburn Area Recreation and Park District Acquisition and Development Committee Meeting, June 2018; Board of Directors Meeting June 2018

THE ISSUE:

Shall the Auburn Area Recreation and Park District (ARD) adopt a resolution defending and indemnifying Placer County for collection of Atwood III assessments?

BACKGROUND:

Placer County collects the assessment for the Atwood III Lighting and Landscape District on behalf of ARD. Placer County requires that agencies such as ARD (in this case) defend and indemnify the County from any legal challenges to the assessment.

RECOMMENDATION FOR THE BOARD OF DIRECTORS

The A&D Committee recommended that the ARD Board of Directors review, adopt and approve Resolution #2018-14, a resolution defending and indemnifying Placer County for collection of Atwood III assessments.

Staff recommends the same.

FISCAL IMPACT

There is no fiscal impact to approving this resolution. Not approving the resolution could have fiscal impacts due to possible non-collection.

ATTACHMENTS:

Resolution 2018-14

RESOLUTION NO. 2018-14

REQUESTING COLLECTION OF CHARGES ON TAX ROLL
FOR TAX YEAR 2018-19

TAX CODE NUMBER: 84150

DIRECT CHARGE NAME: Auburn Area Recreation and Park District, Atwood Ranch III
Landscaping and Lighting Assessment District

Whereas, the Auburn Area Recreation and Park District (hereinafter "District") requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to Article XIID of the California Constitution and the Landscaping and Lighting Act of 1972, by the District, attached hereto, and

Whereas, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board of Directors of District that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District.
4. In consideration for the County's collection of the charge through the County's property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount

of the judgment from any other monies collected by County on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.
6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by District this 28th day of June, 2018, by the following vote on roll call:

AYES:

NOES:

ABSENT:

ABSTAIN:

James A. Gray
CHAIR, BOARD OF DIRECTORS

ATTEST:

Pat Larson
SECRETARY TO THE BOARD OF DIRECTORS

Auburn Journal

Saturday May 26 2018 | 0 comments

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Gold Country Denizens

Arts, planning, music, change, glassblowing, summer movies

By: Susan Rushton / Guest Columnist



I've heard people muttering about the lovely, now empty Carnegie Library building on Almond Street, once the home of OLAS (Old Library Art Studio). The situation is complicated, and I don't know that much about it. But I recently talked to Auburn Arts Commissioner Terri Goodman, and she reminded me that the commission holds a gathering in the Rose Room at City Hall, 1 to 4 p.m. on Saturday, June 2. This is for anyone interested in seeing the venue become "a creative arts and culture center for Auburn." And the center is open from 11:30 a.m. to 12:30 p.m. that same day for your inspection. To RSVP, visit the commission's website: auburnartscommission.com.

... More about the Arts Commission: the annual summer music series on Sunday nights at the Auburn Library Garden Theatre is on hiatus this year. Gus Thomson wrote about this last Thursday (Auburn Journal May 24). I imagine you'll miss the series as much as I will.

However, the commission hosts Music Around Town on Friday and Saturday nights this summer (June through August) in at least three venues: the Clock Tower, Herschel Young Park in Old Town and the Art Park "at the Mosaic River," said Terri — by which she means the charming space next to the Chamber of Commerce at High and Lewis streets.

I know, we want everything we love about Auburn to stay the way it is. But change is inevitable. I sincerely hope that the summer concerts at the library will return, but they're just not going to happen this year. Alas.

... But the Auburn Art Walk continues. This year, the Arts Commission-sponsored event occurs on the third Friday evening of both July and September (July 20 and Sept. 21). I love these things. Lots of people, artists, music, lots of merchants open and lots of nibbles. It's evidence that Auburn is the Arts Destination of the Foothills.

... Katy Fries is tickled to announce that Placer High has hired her to teach ceramics, starting in September. This seems to be her dream job, although all you have to do is look around and everything she's done is a dream job — in particular she and her husband Brian have managed the creation of the wonderful mosaic above the Auburn School Park Preserve, behind the police station. How wise of the school to hire her.

... I didn't come into town last year for the Chamber's Auburn Downtown Co-op, but I set up my Silver Screen booth (auburnsilverscreen.com) earlier this month at the first co-op of this year. The co-op will return to Lincoln Way (between Monkey Cat and the Clock Tower), 5 to 9 p.m. every first Thursday through September. I'll be there at each one. I love it when an event draws lots of people of all ages. This one certainly does, and with good reason: music and food and drink and service groups and the Bookmobile and artists — and with all the people who came and sauntered and visited and sipped and ate, it was a lovely evening.

Guitarist/singer Jasmine Bailey, former Auburnite, returned with her guitar from San Diego: "I've been touring all month and they called and asked me," she said. I saw Frank Ordaz painting Yoda. Hannah Nicholson and Alana van Altena (of Nicholson van Altena Glass) displayed their own blown glass figurines. This is what happens: just as the children of Pat and Pete Enochs founded their own bakery (the incredible The Baker and the Cakemaker), the daughter of local geniuses Rick and Janet Nicholson joined with her friend and they started their own glass-blowing business.

And I met Jack Tucker of Innervision Metalworks — "Welding takes up pretty much the majority of my life," he said. He grew up watching his dad at his hobby and found metal and welding fascinating. Jack said I can see his work around town: he built the gate to the Community Garden behind City Hall, the elk chandelier at Dingus McGee's and the scrollwork at Joe Caribe.

The good women of the Assistance League of Greater Placer set up next to me. Member June Haugen, who also sells tickets at the State Theatre, asked if I would display information about the State's events in addition to my movie brochures. Sure, I said — after all, the State graciously provides me space to display Silver Screen information. Sure, sometimes people confuse us, but that's OK. Just as a town can't have too many bookstores, we can't have too many venues that show good movies.

... More about movies: Check out the free outdoor movie nights sponsored by Auburn Recreation District, Wednesdays, June 13 through July 11. Investigate movies, times and locations at auburnrec.com/events.php.

And at 6 p.m. on Saturday, June 16, Mach 5 Aviation sponsors Hangar Movie Night at 2409 Rickenbacker Way. The movie is a fundraiser for aviation scholarships. The event is free, but donations are gladly accepted. There will also be static display aircraft, and a short introductory training video on aviation. For Scouts, attendance will help with points for a merit badge. Call 530-889-2000 or investigate at mach5aviation.com/events.

... The Boys and Girls Club's umpteenth annual Chillin' and Grillin' is coming up next Saturday night at 5 p.m., 679 Lincoln Way. They don't need my promotion but gee whiz. Tickets to this wonderful and delicious fundraiser are \$35. Information: bgcplacercounty.org.

That's my town. Got any items for me? Email me at goldcountrydenizens@gmail.com.

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Auburn Journal

Monday Jun 04 2018 | 0 comments

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Top 5 Auburn summer boredom busters

Options aplenty for kids, parents inside Auburn Recreation District



Gus Thomson/Auburn Journal
Caleb Mathews of Folsom
skateboards past one of the many
giant artworks at the Auburn
Skate Park off Pacific Avenue in
Auburn.

The long summer days ahead are stretching out for Auburn's school-age set.

For parents and their children, it's a time to take stock of what's available, resonant, and, especially, fun. The Auburn Recreation District takes charge each summer to answer some of those perpetually asked questions about where kids can go and what they can do.

The district's CEO Kahl Muscott helped the Journal put together a list of Top 5 suggestions that will add some pop to June, July and August when school doors are closed but a world of opportunities opens up.

The list is in no particular order:

1.

Auburn Skate Park. Tucked into Overlook Park along Pacific Avenue, the Skate Park has been a center of the skate community since its opening in 2001. It's open dawn to dusk, with an elaborate layout that challenges the experts and gives beginners a good start. Admission is free. Helmets and knee and elbow pads are required under state law. Shaded picnic area and restrooms are nearby. A bonus is the artwork painted on the concrete sound wall, providing a colorful backdrop to the park. The artists have to fill out an application with a thumbnail sketch to be reviewed by the recreation district. And the street cred of the art has kept it graffiti free.

2.

The Marsha Skinner Sierra Pool. An Auburn fixture for more than 50 years, the Sierra Pool at Recreation Park was due to open this weekend and stay open through Labor Day weekend. Weekday swims continue into August until school days return. Family swim nights are a highlight and a bonus comes June 13, with a free movie night showing "Jumanji" to follow at dusk. With the family swim at just a buck from 6:30 to 8:30 p.m. there's just enough time to dry off, grab some food that you have brought with you and park in front of the screen for a kid-friendly flick. "Peter Rabbit" gets a showing on July 11.

3.

Party in the Park. The Recreation District and the community come together annually for Party in the Park and while the music will flow with Petaluma's Poor Man's Whiskey on June 15, an extra effort is always made to be kid-inclusive at the Regional Park event. Clown painting, pony rides and what's billed as the biggest collection of inflatables in Northern California will be on hand to keep kids and parents occupied. There's a small fee for the bounce houses and other activities. There will be plenty of kid-friendly food as well, including pizza and snow cones in the food court. And if that isn't enough, the attractions of Regional Park also abound, including a brisk walk around the pond and expanses of grass inviting some flying disc or soccer ball play.

4.

Summer Camps. The district this year probably has more summer camps than ever before. And that means a plethora of options for summertime learning. Have a wannabe superhero in the family? Superheroes Camp in July provides the opportunity to make a costume, complete with cape, and take part in games and activities that will nurture young imaginations. Pretty Princess Camp is another chance to grow young imaginations, with crowns and capes made in anticipation of the final day's celebration party. On the instructional end, Baby & Pet-Sitting Camp for the 11-and-up set delves into

first aid, rights and laws, strategies and pay rates. The basics of stop-motion animation are the focus of another camp. Check out the ARD website for more information on its numerous offerings this summer before spots fill up.

5.

Food Truck Festival. With the end of the summer season and school back in session, what better time to celebrate than a little more at the Auburn Food Truck Fiesta? A fundraiser for the Auburn Bike Park planned for land off Maidu Drive, the food fest is scheduled for Aug. 17 at Recreation Park. Expect a dozen or so food trucks to pull up at the park before the 5 p.m. start. Last year's event's offerings ranged from barbecue to nachos to gyros. Adding to the fun will be live music, bike demonstrations and exhibits. And money raised will help the district with its efforts to build the bike park — another future summertime option for Auburn.

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A Little League World Series whiff — but a lasting honor

1959 Auburn manager molded Journal as well as Little Leaguers

BY GUS THOMSON
OF THE AUBURN JOURNAL

The man in the photo is the man whose name is on the sign.

He's Lloyd Beggs and the photo went with a Journal story in 1988 about Auburn Little League's deep connections with the community — and a point of pride that he played a major role in orchestrating 29 years earlier.

In his day job, Beggs was the Auburn Journal news editor. When he retired in 1972 after 25 years with the newspaper, U.S. Rep. Harold "Bizz" Johnson, D-Roseville, marked the occasion by reading a tribute into the congressional record.

That was a rare moment, indeed, for a newspaperman whose pages over the years had chafed politicians as well as, perhaps not as often, gilded their accomplishments with the pithy prose of the day.

"I have known no one who is more fair, more accurate and more compassionate than Lloyd Beggs and the staff in the editorial department that he guided," Johnson would exult for the record.

Through a quarter-century of pressure-packed deadlines, Beggs — pipe in mouth and editor's

sharpened pencil in hand — would be at the helm of Auburn's weekly newspaper. Often, the Journal would end the year with statewide awards, including the prized California Newspaper Publishers Association general excellence honors.

Claim to fame

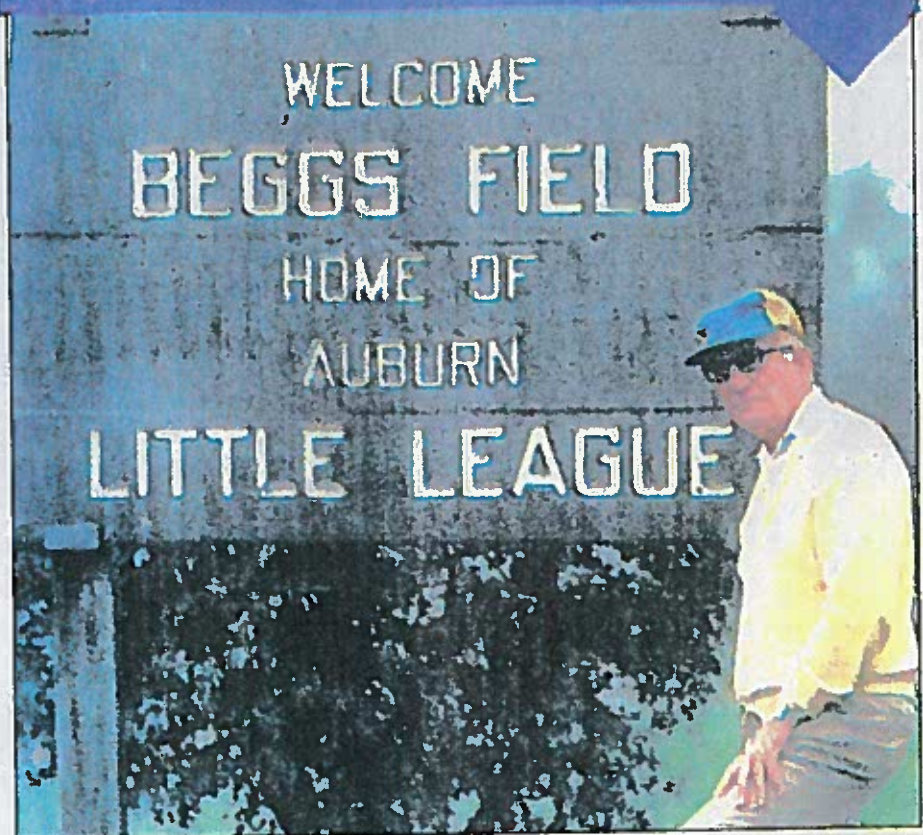
The sign Beggs stands with in the photo marks a more celebrated claim to fame than any Journal awards crammed onto an office wall.

Beggs was the manager of the 1959 Auburn Little League team that won 13 of 14 games — a feat that ended in a 12-0 loss to Hamtramck, Mich. in the World Series final.

It would be revealed soon after he returned that while base coaches were required to be players on the 12-and-under team, batters would be getting their signals from the dugout from Beggs — whose own baseball background included high school heroics with the Hood River Apple Pickers in Oregon and with the University of Oregon Ducks during his college days.

And in 1959, Beggs and his Auburn players struck Little League gold. Strong pitching and clutch batting pointed the way to

REMEMBER THIS?



JOURNAL ARCHIVES PHOTO

Lloyd Beggs' guidance proved a key component in the Auburn team's drive to the Little League World Series title game in 1959.

the Williamsport, Pennsylvania, championship field. And Auburn beat the odds.

The World Series finals appearance was noteworthy enough to result in a mile-long motorcade from the Sacramento Airport to Auburn and a crowd of 3,500 at Central Square.

Beggs was the center of attention at the Auburn fete, with many on-lookers in the crush of the crowd aware that he intended to step down from managing baseball on his doctor's advice.

Beggs had been seriously injured during World War II while tak-

ing part in the Italian campaign when a vehicle he was in was blown up. Returning to action, he was wounded a second time when a German plane strafed his position with machine-gun fire. Nagging war wounds would result in rounds of new surgeries years afterward.

Mission improbable

A week after Auburn's Little Leaguers returned home, Beggs was the center of attention at the Recreation Park Little League field when 1,000 people turned out for ceremonies rededicating the facility in his name.

Ever the realist, Beggs was asked if he thought that Auburn would ever return to the Little League World Series championship game for another shot at the crown.

"No," was Beggs' astute observation, noting that there were more than 20,000 leagues participating and the sport was growing. And Beggs, who died in 1999, was right So far.

"Remember This?" and Gus Thomson can be reached at gust@goldcountrymedia.com or 530-852-0232. Thomson is a state and national award-winning reporter who writes for the Auburn Journal.

Auburn Journal

Tuesday Jun 12 2018 | 0 comments

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Featured in Foothill Magazine

Schools out for summer!

The foothills offers many activities for kids

By: Paige Smith



School is out for summer and kids are ready to enjoy their time off with their friends, family or on their own, there are many options to choose from. Aside from summer camp, here is a variety of options for you to enjoy with your kids this summer.

Libraries

On a hot day where it seems unbearable to go outside, remember a place that includes a quiet environment. The library offers book clubs and readings throughout the week for all ages. Furthermore, you can use a computer and work from there while the kids are at their readings.

All Placer County libraries are offering various events throughout the summer with their program called, Summer @ Your Library: Let's Go! They have various programs and events throughout the summer at various libraries such as Elemental Experiments, Musical Robot, Global Crafting and more. For event information, visit placer.ca.gov/departments/library.

Pools

Grab your swimsuits, sunscreen and pool gear and get ready to head to the pools.

The Sierra Pool in Auburn has many events this summer including Wednesday Movie Nights, Family Swim Night, Party in the park and more! For information on these events, visit auburnrec.com.

Marshall Gold Discovery State Historic Park

Venture down Highway 49 to the famous Marshall Gold Discovery State Historic Park and learn about the history of the discovery of gold, walk along the Levee Trail, picnic along the North Beach and look at the exhibits at the state park. With so much to do, you can easily spend a whole day embracing the history of the area.

- Day Use Areas: 8 a.m. – 6 p.m.
- Museum Hours: 10 a.m. – 5 p.m.
- Where: 310 Back St., Coloma
- Info: 530-622-3470

Get outdoors

Auburn is home to over 40 hiking trails with a variety of options to choose from on each. Whether you and your kids want to go fly-fishing, hiking, biking, canoeing or even horseback riding. The summertime is the perfect opportunity for you and the kids to get outside and explore new trails in the area. Kid friendly trails include:

- Hidden Falls Trail: 7587 Mears Place, Auburn
- Clementine Trail to Clark's Pool: The trail begins near Old Foresthill Road at gate 139 about five miles northeast of the City of Auburn.

For more trails and information on each, visit alltrails.com.

Museums

Here is another option for when the weather gets too hot, learning about the history and the cities around you. Visit the Placer County Museum and see the original Thomas Kinkade painting "Auburn Centennial."

- Placer County Museum: Open Daily 10 a.m. – 4 p.m. at 101 Maple St. in Auburn. For more information, call 530-889-6500.
- Griffith Quarry Museum: 7504 Rock Springs Roads, Penryn

- Bernhard Museum: 291 Auburn Folsom Road, Auburn
- Gold Rush Museum: 601 Lincoln Way, Auburn
- DeWitt History Museum: 2985 Richardson Drive, Auburn

To learn more about these museums or plan a visit, go to placer.ca.gov/departments/facility

Biking

Enjoy a crisp summer morning bike riding around town with your kids. Don't want to bike too far from home? Enjoy your neighborhood and local biking trails with your family and friends.

- Hidden Falls Regional Park, Blue Oak Loop Trail: 7587 Mears Place, Auburn
- Confluence Trail: Located off Old Foresthill Road is the entrance for this trail. This is meant for mountain bikes.

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ARD celebrates summer's arrival with Party in the Park

By: Julie Miller, Design and Content Manager



Party in the Park

When: 5 p.m. Friday

Where: Regional Park, 3770 Richardson Drive, Auburn

cost: Free

info: partyinthepark.net or 530-885-8461

By Julie Miller

Of the Auburn Journal

Auburn is having a block party.

And, a thousand-plus attendees are expected to come. To show all a good time, Auburn Recreation District will be hosting Party in the Park at Regional Park.

Poor Man's Whiskey and Birds of Fortune will be providing the tunes; be ready for dancing audience members.

For the young ones, there will be a kid zone stocked with pony rides, clown painting and bounce houses galore. Event organizers say there will be small fee for some of the kid zone activities.

For the adults, there will be a beer garden with suds offered by Lagunitas Brewing Company.

For everyone, there will be a wide choice in food from pizza to veggie wraps; plus snow cones for the kids and margaritas for Mom. And craft booths will also be on-hand to help get creative juices flowing.

"The concept stands strong and the fun is always about as good as it gets — truly a party," Scott Holbrook, Auburn Recreation District board member and event organizer said.

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Scott Holbrook · CEO/Janitor at Scott's Affordable Car Care and Fast Lube

This is gonna be a great one, weather looks to be perfect - Lagunitas has the beer on ice, the Food vendors are loading up - the kid fun zone decisions are being made, the bands are tunin' their instruments and all looks to be just about perfect! - yes indeede we are gonna be havin' some fun www.partyinthepark.net

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Party in the Park

Bands, booths open annual summer event

By: Julie Miller, Design and Content Manager



Hundreds gathered in the June sun and shade Friday to kick off summer.

In the grass at Regional Park, residents of Auburn and surrounding areas put down blankets and set up lawn chairs to enjoy music at Party in the Park.

The event showcased food and music and was hosted by Auburn Recreation District. The music was performed by Poor Man's Whiskey and Birds of Fortune, tunes that got some party goers up and dancing.

There was a array of food offerings as well as a bustling beer garden and margarita booth.

The kids' area was filled with "biggest collection of Inflatables in Northern California," according to Auburn Recreation District.

This was the second time for this now-annual event.

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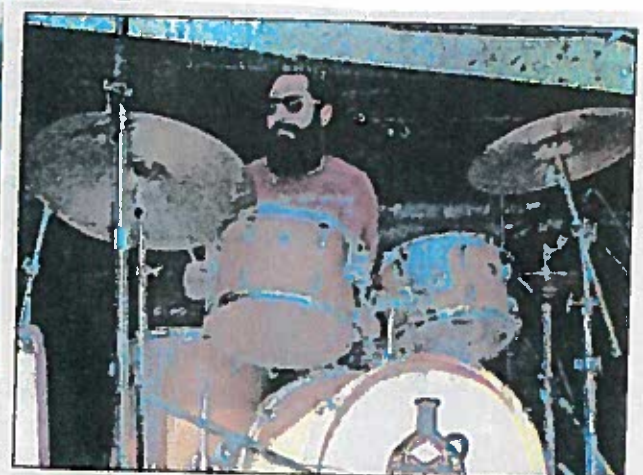
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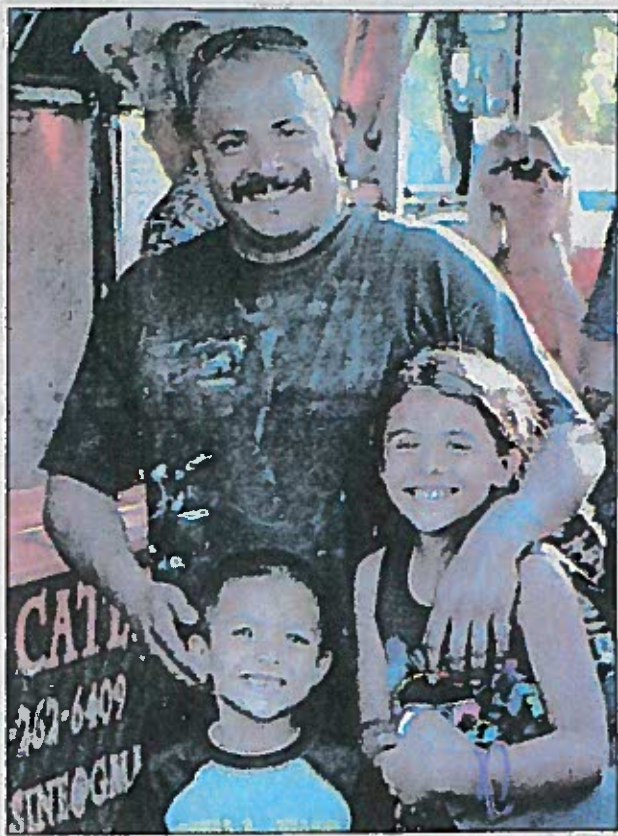
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Season for a party

The band Birds of Fortune signaled the start of the 2018 Party at the Park. Families, friends and classic rock fans lined up on the grass Friday evening at Regional Park in Auburn. An assortment of free amusements were available for children: bounce houses, trampolines, and even horses. Plus food trucks and booths featuring local businesses and organizations offered fare.

PHOTOS BY AARON TWEETON • AUBURN JOURNAL

