

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE BOARD OF DIRECTORS AGENDA
THURSDAY, JUNE 27, 2024, 6:00 PM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE, AUBURN, CA 95603**

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/85633698542>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 856 3369 8542 participate.

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

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

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

1.0 CALL TO ORDER

(PLEDGE TO THE FLAG)

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

Roll Call

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation by District Administrator, Kahl Muscott, of a plaque from the California Association for Park and Recreation Indemnity, the "Ted Winslow CAPRI Safety Award."

Presentation from, Facilities and Grounds Manager, Jesse Williams, to Facilities and Grounds Park Worker, Jonathan "JJ" Laymon, as employee of the month for June, 2024.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

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

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

_____ **5.1 Review and approval of Minutes of the Board of Directors from April, 2024 (Pages 6-10)**

Review and approval of Minutes of the Board of Directors from April 25, 2024

_____ **5.2 Review and approval of Minutes of the Board of Directors from May, 2024 (Pages 11-16)**

Review and approval of Minutes of the Board of Directors from May 30, 2024

_____ **5.3 Review of Cash Requirements for May, 2024 (Standing Finance Committee) (Pages 17-20)**

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

_____ **5.4 Review of Financial for May, 2024 (Standing Finance Committee) (Pages 21-44)**

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

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS (Pages 45-54)

Please see board reports and vandalism reports under item 6.0.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

_____ 8.1 Resolution Number 2024-14, 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 2024 – 2025 for the Atwood Ranch III Landscaping & Lighting Assessment District (Pages 55-89)

PUBLIC HEARING

OPEN PUBLIC HEARING

STAFF PRESENTATION

PUBLIC COMMENT

BOARD DISCUSSION/ACTION

CLOSE PUBLIC HEARING

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution 2024-14, a resolution that would approve the Engineer’s Report, confirm the diagram and assessment, and order the continuation of assessment for fiscal year 2024 - 2025 for Atwood Ranch III Landscaping and Lighting Assessment District as the final step in levying the continued assessments?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ 8.2 Resolution #2024-15 Indemnifying Placer County for Collection of Atwood III Assessments (Pages 90-93)

Shall the Auburn Area Recreation and Park District (ARD) adopt Resolution #2024-15, defending and indemnifying Placer County for collection of Atwood III assessments?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.3 Review of Emergency Action - Regional Park Sewer Lift Station
Emergency Repairs (Pages 94-95)**

Shall the Auburn Area Recreation and Park District Board of Directors review, and approve by 4/5th vote, the need to continue the action on the emergency finding for the repairs of the Regional Park sewer lift station?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 County Mitigation Fund, current balance \$710,000
- 9.2 City Mitigation Fund, current balance \$259,897 (Available Funds - \$23,698)
- 9.3 Placer County Investment Report – April 30, 2024 (Pages 97-112)

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

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

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

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

13.0 CLOSED SESSION

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

Title: District Administrator

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

ADJOURNMENT

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

6/21/2024
Date

11Am
Time

Cody Wapford
Clerk to the Board

SECTION: 5.0

**ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES OF THE
BOARD OF DIRECTORS FROM APRIL 25, 2024**

INFORMATION: SEE ATTACHED MINUTES

**STAFF
RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE
MINUTES**

FISCAL IMPACT: NONE

**Auburn Area Recreation and Park District
Minutes of the Meeting of the Board of Directors
Thursday, April 25, 2024 6:00 PM**

Board Members Present: Chairperson Scott Holbrook
Vice-Chairperson Sue Ingle
Director Jim Gray
Director H. Gordon Ainsleigh
Director Mike Lynch

Staff Present: Kahl Muscott, District Administrator
Veona Galbraith, Administrative Services Manager
Manouch Shirvanioun, Customer Service/Marketing Manager
Mike Scheele, Landscape Architect/Project Manager
Jesse Williams, Facilities & Grounds Manager
Mark Brunner, Recreation Services Manager
Cathy Warford, Recording Secretary

Absent: Caleb Porter, Youth Services Manager

1.0 CALL TO ORDER

The Meeting of the Board of Directors was called to order at 6:10 PM by Chairperson Holbrook.

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation from, Marketing & Customer Service Manager, Manouch Shirvanioun, to Customer Service Representative, Andie Leventin, as employee of the month for April, 2024.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by the Chairman Holbrook to move 8.4 Replacing Director Ainsleigh on the Policy Committee and 8.1 Fee Waiver Request for Placer High School Grade Night to right after the Consent Items and before 6.0 Administrator's and Department reports.

Roll Call Vote

Director Ainsleigh – No
Director Gray – No
Chairperson Holbrook – Yes
Vice-Chairperson Ingle - No
Director Lynch – No

1 - 4 Motion fails.

A second motion was made by the Director Lynch and seconded by Director Gray to move 8.1 Fee Waiver Request for Placer High School Grade Night and 8.4 Replacing

Director Ainsleigh on the Policy Committee to right after the Consent Items and before 6.0 Administrator's and Department reports.

Roll Call Vote

Director Ainsleigh – Yes
Director Gray – Yes
Chairperson Holbrook – No
Vice-Chairperson Ingle - Yes
Director Lynch – Yes

4 - 1 Motion carries.

4.0 PUBLIC COMMENT

Chairperson Holbrook would like to bring Fee Waiver back to the May Policy Committee meeting.

5.0 CONSENT ITEMS

5.1 Review and approval of Minutes of the Board of Directors from March, 2024

5.2 Review of Cash Requirements for March, 2024 (Standing Finance Committee)

5.3 Resolution #2024-10: Transfer \$148,680 from the General Fund to the Future Capital Reserve funds for the sale of the 2 Skyridge modulars and 1 Auburn Elementary modular. (Standing Finance Committee)

A motion was made by Director Gray and seconded by Director Lynch to approve the Consent Calendar as written.

Roll Call Vote

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

5 – 0 Motion carries.

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS

Board reports were provided to the Board under separate cover.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

8.1 Fee Waiver Request for Placer High School Grad Night

A motion was made by Chairman Holbrook and seconded by Director Lynch to approve the Fee Waiver at 80% for the Placer High School Grad Night.

Roll Call Vote

Director Ainsleigh – No
Director Gray – No
Chairperson Holbrook – Yes
Vice-Chairperson Ingle - No
Director Lynch – No

1 – 4 Motion fails.

A second motion was made by Vice-Chairperson Ingle and seconded by Director Ainsleigh to approve the Fee Waiver at 85% for the Placer High School Grad Night.

Roll Call Vote

Director Ainsleigh – Yes
Director Gray – No
Chairperson Holbrook – Yes
Vice-Chairperson Ingle – Yes
Director Lynch – Yes

4 – 1 Motion passes.

8.2 Trading Gas Mower for Electric

A motion was made by Director Lynch and seconded by Vice-Chairperson Ingle to approve Trading Gas Mower for Electric.

Roll Call Vote

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

5 – 0 Motion carries.

8.3 Review of Emergency action – Regional Park Sewer Lift Station Emergency Repairs

A motion was made by Director Lynch and seconded by Director Gray that there is still a need to continue the emergency action on the Regional Park sewer lift station for the

reason that the emergency work will not permit a delay resulting from a competitive solicitation for bids.

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

5 - 0 Motion carries.

8.4 Replacing Director Ainsleigh on the Policy Committee

A motion was made by Director Ainsleigh to return him to one of the committees. The motion died from a lack of a second.

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

9.1 County Mitigation Fund, current balance \$710,000 – was not discussed.
9.2 City Mitigation Fund, current balance \$259,129 (Available Funds - \$22,930) – was not discussed.
9.3 Placer County Investment Report, January 31, 2024 – was not discussed.

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

None.

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 PUBLIC COMMENT

None.

13.0 CLOSED SESSION

None.

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

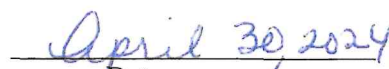
None.

ADJOURNMENT

The meeting was adjourned at 7:26 PM.



Board Secretary



Date

SECTION: 5.0

ITEM: 5.2 REVIEW AND APPROVAL OF MINUTES OF THE BOARD OF DIRECTORS FROM MAY, 2024

INFORMATION: SEE ATTACHED MINUTES

STAFF RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE MINUTES

FISCAL IMPACT: NONE

**Auburn Area Recreation and Park District
Minutes of the Meeting of the Board of Directors
Thursday, May 30, 2024 6:00 PM**

Board Members Present: Chairperson Scott Holbrook
Vice-Chairperson Sue Ingle
Director Jim Gray
Director H. Gordon Ainsleigh
Director Mike Lynch

Staff Present: Kahl Muscott, District Administrator
Veona Galbraith, Administrative Services Manager
Manouch Shirvanioun, Customer Service/Marketing Manager
Mike Scheele, Landscape Architect/Project Manager
Mark Brunner, Recreation Services Manager
Caleb Porter, Youth Services Manager
Cathy Warford, Recording Secretary

Absent: Jesse Williams, Facilities & Grounds Manager

1.0 CALL TO ORDER

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

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation from, Youth Services Manager, Caleb Porter, to Youth Services Program Leader III, Ileana Ramos, as employee of the month for May, 2024.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by the Director Ainsleigh to move 5.2 Review Approval of Minutes of the Board of Directors from April, 2024 and a second motion by Director Gray to move 5.5 Update to Check Signing Authority, 5.7 Bereavement Leave and 5.8 ARD's Pregnancy / Reproductive Loss Policy to after the Consent Items.

Roll Call Vote

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

5 - 0 Motion carries.

4.0 PUBLIC COMMENT

None.

5.0 CONSENT ITEMS

- 5.1 Review and approval of the Minutes of the Special Board of Directors from April, 2024**
- 5.3 Review of Cash Requirements for April, 2024 (Standing Finance Committee)**
- 5.4 Review of Financial for April, 2024 (Standing Finance Committee)**
- 5.6 District Policy Proposed Amendment – Purchasing Limits (Program, Policy, Fee & Legal Review Committee)**
- 5.9 Resolution #2024-12: Requesting Election Services from Placer County (Program, Policy, Fee & Legal Review Committee)**

A motion was made by Director Ainsleigh and seconded by Director Gray to approve the Consent Calendar.

Roll Call Vote

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

5 – 0 Motion carries.

- 5.2 Review and approval of Minutes of the Board of Directors from April, 2024**

This item was tabled until the next Board of Directors meeting in June, 2024.

- 5.5 Update to Check Signing Authority (Program, Policy, Fee & Legal Review Committee)**

A motion was made by Vice-Chairperson Ingle and seconded by Director Lynch to approve the Update to Check Signing Authority.

Roll Call Vote

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

5 – 0 Motion carries.

5.7 Bereavement Leave (Program, Policy, Fee & Legal Review Committee)

A motion was made by Director Gray and seconded by Vice-Chairperson Ingle to approve the Bereavement Leave.

Roll Call Vote

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

5 – 0 Motion carries.

5.8 ARD’s Pregnancy / Reproductive Loss Policy (Program, Policy, Fee & Legal Review Committee)

A motion was made by Director Gray and seconded by Director Ainsleigh to approve the ARD’s Pregnancy / Reproductive Loss Policy.

Roll Call Vote

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

5 – 0 Motion carries.

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS

Board reports were provided to the Board under separate cover.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

8.1 Resolution 2024-13: Atwood III FY 24-25 Intention to Levy Assessments; Engineer’s Report; Notice of Hearing

A motion was made by Vice-Chairperson Ingle and seconded by Director Lynch to approve Resolution 2024-13: Atwood III FY 24-25 Intention to Levy Assessments; Engineer’s Report; Notice of Hearing.

Roll Call Vote

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

5 – 0 Motion carries.

8.2 Fee Waivers Policy Review

This item failed to receive a motion.

8.3 Review of Emergency Action – Regional Park Sewer Lift Station Emergency Repairs

A motion was made by Director Lynch and seconded by Director Gray to approve the Review of Emergency Action – Regional Park Sewer Lift Station Emergency Repairs.

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

5 - 0 Motion carries.

8.4 Appointment a Liaison to the Auburn City Council

This item failed to receive a motion.

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 County Mitigation Fund, current balance \$710,000 – was not discussed.
- 9.2 City Mitigation Fund, current balance \$259,129 (Available Funds - \$22,930) – was not discussed.
- 9.3 Placer County Investment Report, March 31, 2024 – was not discussed.
- 9.4 CEPPT Account Update, March 31, 2024 – was discussed.

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

None.

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 PUBLIC COMMENT

None.

13.0 CLOSED SESSION

None.

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

None.

ADJOURNMENT

The meeting was adjourned at 6:54 PM.

Cathy Wayford
Board Secretary

June 19, 2024
Date

SECTION: 5.0

ITEM: 5.3 REVIEW AND APPROVAL OF CASH REQUIREMENTS FOR MAY, 2024

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

STAFF RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING FINANCE COMMITTEE AND FORWARDED TO THE CONSENT CALENDAR FOR REVIEW AND APPROVAL

FISCAL IMPACT: \$379,097.35

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From: To: From: To:
 Check Number First Last Check Date 5/1/2024 5/31/2024
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST
 Vendor Name First Last

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
026216	C0072	First Citizens Bank	5/2/2024	COMM 1ST	PMCHK00003043	\$470.75
026217	F0038	Fastenal Company	5/2/2024	COMM 1ST	PMCHK00003043	\$18.73
026219	R0073	NAPA Auto Parts	5/2/2024	COMM 1ST	PMCHK00003043	\$30.01
026220	S0009	Sierra Saw Sales And Service	5/2/2024	COMM 1ST	PMCHK00003043	\$26.00
026221	TEMPC	Kacey Carmazzi	5/2/2024	COMM 1ST	PMCHK00003043	\$210.00
026222	TEMPG	Legal Geminin	5/2/2024	COMM 1ST	PMCHK00003043	\$189.00
026223	TEMPL	Nicole Legalsi	5/2/2024	COMM 1ST	PMCHK00003043	\$105.00
026224	TEMPM	Andrea Mullany-Moneypenny	5/2/2024	COMM 1ST	PMCHK00003043	\$95.00
026225	TEMPS	Caitlin Sardella	5/2/2024	COMM 1ST	PMCHK00003043	\$95.00
026226	TEMPT	Scott Trentz	5/2/2024	COMM 1ST	PMCHK00003043	\$105.00
026227	TEMPV	Nicole Virtue	5/2/2024	COMM 1ST	PMCHK00003043	\$95.00
026228	W0054	Wizix Technology Group	5/2/2024	COMM 1ST	PMCHK00003043	\$187.98
026229	P0023	PG&E	5/3/2024	COMM 1ST	PMCHK00003044	\$110.49
026230	P0007	Pacific Gas & Electric Company	5/3/2024	COMM 1ST	PMCHK00003044	\$32.75
26209	1099-295	Juli Land-Marx	5/3/2024	COMM 1ST	PMCHK00003041	\$1,800.00
26210	1099-375	Jennifer Rogers	5/3/2024	COMM 1ST	PMCHK00003041	\$13.00
26211	L0039	Leaf	5/3/2024	COMM 1ST	PMCHK00003041	\$159.80
26212	P0084	Placer County	5/3/2024	COMM 1ST	PMCHK00003041	\$11,184.88
26213	TEMPN	Elizabeth Neal	5/3/2024	COMM 1ST	PMCHK00003041	\$133.00
26214	W0001	Walker's Office Supplies, Inc.	5/3/2024	COMM 1ST	PMCHK00003041	\$126.28
26215	W0003	Warehouse Paint Incorporated	5/3/2024	COMM 1ST	PMCHK00003041	\$23.58
26231	1099-271	Koelsch, Anthony dba Kelpro Se	5/10/2024	COMM 1ST	PMCHK00003046	\$3,936.00
26232	A0001	Recology Auburn Placer	5/10/2024	COMM 1ST	PMCHK00003046	\$3,233.90
26233	A0013	AT&T	5/10/2024	COMM 1ST	PMCHK00003046	\$53.50
26234	A0027	Recology Auburn Placer	5/10/2024	COMM 1ST	PMCHK00003046	\$1,364.43
26235	A0148	Lotito, John dba All Pro Backf	5/10/2024	COMM 1ST	PMCHK00003046	\$665.00
26236	B0049	Baldoni Construction Service I	5/10/2024	COMM 1ST	PMCHK00003046	\$131,137.51
26237	B0073	Belkorp Ag, LLC	5/10/2024	COMM 1ST	PMCHK00003046	\$1,653.38
26238	C0138	California Dept of Social Serv	5/10/2024	COMM 1ST	PMCHK00003046	\$25.00
26239	D0025	Dawson Oil Company	5/10/2024	COMM 1ST	PMCHK00003046	\$5,470.99
26240	L0040	Michael Lynch	5/10/2024	COMM 1ST	PMCHK00003046	\$100.00
26241	M0019	Kahl Muscott	5/10/2024	COMM 1ST	PMCHK00003046	\$99.16
26242	M0065	Wendy Murdoch	5/10/2024	COMM 1ST	PMCHK00003046	\$13.99
26243	M0098	Meadow Vista County Water Dist	5/10/2024	COMM 1ST	PMCHK00003046	\$403.88
26244	P0005	Placer County Water Agency	5/10/2024	COMM 1ST	PMCHK00003046	\$446.68
26245	R0073	NAPA Auto Parts	5/10/2024	COMM 1ST	PMCHK00003046	\$60.54
26246	S0094	Manouch Shirvanioun	5/10/2024	COMM 1ST	PMCHK00003046	\$40.20
26247	S0152	SiteOne Landscape Supply, LLC	5/10/2024	COMM 1ST	PMCHK00003046	\$268.53
26248	S1007	Stationary Engineers, Local 39	5/10/2024	COMM 1ST	PMCHK00003046	\$432.33
26249	TEMPM	Lauren Meyer	5/10/2024	COMM 1ST	PMCHK00003046	\$25.00
26250	V0023	Vandemark Enterprises, Inc.	5/10/2024	COMM 1ST	PMCHK00003046	\$8,875.00
26251	W0044	Wave	5/10/2024	COMM 1ST	PMCHK00003046	\$1,242.03
26252	A0115	Auburn Hardware & Rental LLC	5/10/2024	COMM 1ST	PMCHK00003047	\$234.97
26253	D0010	Diamond Pacific	5/10/2024	COMM 1ST	PMCHK00003047	\$3,718.96
26254	D0096	DC Solar Electric, Inc.	5/10/2024	COMM 1ST	PMCHK00003047	\$400.00
26255	E0008	Ewing Irrigation Products, Inc	5/10/2024	COMM 1ST	PMCHK00003047	\$544.36
26256	K0010	Knorr Systems, Inc.	5/10/2024	COMM 1ST	PMCHK00003047	\$454.00
26257	N0003	Norris Electric, Inc.	5/10/2024	COMM 1ST	PMCHK00003047	\$255.00
26258	S0025	Sierra Pacific Turf Supply, In	5/10/2024	COMM 1ST	PMCHK00003047	\$3,441.04
26259	S0145	SCP Distributors	5/10/2024	COMM 1ST	PMCHK00003047	\$740.54
26260	TEMPB	Lauren Buol	5/10/2024	COMM 1ST	PMCHK00003047	\$161.00
26261	TEMPH	Angela Henry	5/10/2024	COMM 1ST	PMCHK00003047	\$119.50
26262	TEMPL	Abigaile Lopez	5/10/2024	COMM 1ST	PMCHK00003047	\$109.00
26263	TEMPM	Salle Madison	5/10/2024	COMM 1ST	PMCHK00003047	\$824.00
26264	TEMPS	Brooke Sanchez	5/10/2024	COMM 1ST	PMCHK00003047	\$158.60
26265	W0001	Walker's Office Supplies, Inc.	5/10/2024	COMM 1ST	PMCHK00003047	\$978.84

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Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
26266	W0003	Warehouse Paint Incorporated	5/10/2024	COMM 1ST	PMCHK00003047	\$60.70
26267	U0019	US Bank	5/10/2024	COMM 1ST	PMCHK00003048	\$13,778.75
26268	1099-256	Healing Pastures, Inc.	5/17/2024	COMM 1ST	PMCHK00003049	\$678.75
26269	1099-269	Deborah Lynn	5/17/2024	COMM 1ST	PMCHK00003049	\$292.50
26270	1099-291	Isaac Humber	5/17/2024	COMM 1ST	PMCHK00003049	\$286.00
26271	1099-375	Jennifer Rogers	5/17/2024	COMM 1ST	PMCHK00003049	\$828.75
26272	1099-376	Joanna Britt	5/17/2024	COMM 1ST	PMCHK00003049	\$492.10
26273	1099-380	Emily Mockel	5/17/2024	COMM 1ST	PMCHK00003049	\$243.75
26274	A0091	Altara	5/17/2024	COMM 1ST	PMCHK00003049	\$1,079.84
26275	H0062	Home Depot Pro	5/17/2024	COMM 1ST	PMCHK00003049	\$142.21
26276	M0013	Meadow Vista Hardware	5/17/2024	COMM 1ST	PMCHK00003049	\$2.99
26277	N0045	Near U CO2	5/17/2024	COMM 1ST	PMCHK00003049	\$331.47
26278	P0007	Pacific Gas & Electric Company	5/17/2024	COMM 1ST	PMCHK00003049	\$11.90
26279	Q0003	Quality Automotive	5/17/2024	COMM 1ST	PMCHK00003049	\$2,564.65
26280	R0065	River City Rentals	5/17/2024	COMM 1ST	PMCHK00003049	\$200.00
26281	R0081	Universal Engineering Sciences	5/17/2024	COMM 1ST	PMCHK00003049	\$1,551.25
26282	R0082	Russco Associates dba Auburn A	5/17/2024	COMM 1ST	PMCHK00003049	\$4,050.54
26283	S0009	Sierra Saw Sales And Service	5/17/2024	COMM 1ST	PMCHK00003049	\$386.73
26284	TEMPD	Elizabeth Donelan	5/17/2024	COMM 1ST	PMCHK00003049	\$140.00
26285	TEMPPG	Gerardo Guerra	5/17/2024	COMM 1ST	PMCHK00003049	\$150.50
26286	TEMPPH	Roxan Hales	5/17/2024	COMM 1ST	PMCHK00003049	\$165.00
26287	TEMPPJ	Elizabeth Juarez	5/17/2024	COMM 1ST	PMCHK00003049	\$125.00
26288	TEMPPN	Kimberly Neumann	5/17/2024	COMM 1ST	PMCHK00003049	\$189.00
26289	V0004	Pape Machinery	5/17/2024	COMM 1ST	PMCHK00003049	\$1,076.26
26290	X0003	Xylem Water Solutions USA, Inc	5/17/2024	COMM 1ST	PMCHK00003051	\$32,480.62
26291	A0051	Anderson's Sierra Pipe Co.	5/17/2024	COMM 1ST	PMCHK00003052	\$37.49
26292	A0115	Auburn Hardware & Rental LLC	5/17/2024	COMM 1ST	PMCHK00003052	\$72.01
26293	F0038	Fastenal Company	5/17/2024	COMM 1ST	PMCHK00003052	\$770.91
26294	S0025	Sierra Pacific Turf Supply, In	5/17/2024	COMM 1ST	PMCHK00003052	\$515.45
26295	S0143	SMOA	5/17/2024	COMM 1ST	PMCHK00003052	\$1,232.00
26296	S0145	SCP Distributors	5/17/2024	COMM 1ST	PMCHK00003052	\$1,004.96
26297	S0166	Sierra Snake Removal	5/17/2024	COMM 1ST	PMCHK00003052	\$550.00
26298	S1000	State Of California/DOJ	5/17/2024	COMM 1ST	PMCHK00003052	\$160.00
26299	T0031	Turf Star, Inc.	5/17/2024	COMM 1ST	PMCHK00003052	\$1,576.36
26300	U0034	USA Softball of Sacramento	5/17/2024	COMM 1ST	PMCHK00003052	\$1,186.15
26301	W0001	Walker's Office Supplies, Inc.	5/17/2024	COMM 1ST	PMCHK00003052	\$1,411.24
26302	C0113	Cooks Portable Toilets & Septi	5/24/2024	COMM 1ST	PMCHK00003053	\$1,648.28
26303	C0120	Capture Technologies	5/24/2024	COMM 1ST	PMCHK00003053	\$270.00
26304	G0021	Veona Galbraith	5/24/2024	COMM 1ST	PMCHK00003053	\$39.53
26305	H0056	Humana Dental Ins. Co	5/24/2024	COMM 1ST	PMCHK00003053	\$2,791.87
26306	L0039	Leaf	5/24/2024	COMM 1ST	PMCHK00003053	\$159.80
26307	M0107	M-3 Construction, Inc.	5/24/2024	COMM 1ST	PMCHK00003053	\$38,651.00
26308	P0005	Placer County Water Agency	5/24/2024	COMM 1ST	PMCHK00003053	\$2,289.02
26309	P0007	Pacific Gas & Electric Company	5/24/2024	COMM 1ST	PMCHK00003053	\$20,102.74
26310	R0078	Rooker's Collision Center, Inc	5/24/2024	COMM 1ST	PMCHK00003053	\$7,061.90
26311	S0054	Souza's Tire Service	5/24/2024	COMM 1ST	PMCHK00003053	\$1,266.05
26312	S1007	Stationary Engineers, Local 39	5/24/2024	COMM 1ST	PMCHK00003053	\$453.56
26313	T1000	Transamerica Life Insurance	5/24/2024	COMM 1ST	PMCHK00003053	\$540.00
26314	TEMPPH	Jennifer Hartmann	5/24/2024	COMM 1ST	PMCHK00003053	\$362.25
26315	TEMPPP	Heather Perry	5/24/2024	COMM 1ST	PMCHK00003053	\$190.00
26316	P1007	Placer County Superior Court	5/24/2024	COMM 1ST	PMCHK00003054	\$50.00
26317	1099-375	Jennifer Rogers	5/31/2024	COMM 1ST	PMCHK00003055	\$39.00
26318	1099-385	Sarah Simmons	5/31/2024	COMM 1ST	PMCHK00003055	\$273.00
26319	A0115	Auburn Hardware & Rental LLC	5/31/2024	COMM 1ST	PMCHK00003055	\$50.11
26320	A0172	ABT Plumbing, Electric, Heat &	5/31/2024	COMM 1ST	PMCHK00003055	\$3,320.00
26321	C0061	California Computer Services	5/31/2024	COMM 1ST	PMCHK00003055	\$4,510.08
26322	C0111	Cal.net	5/31/2024	COMM 1ST	PMCHK00003055	\$66.94
26323	D0010	Diamond Pacific	5/31/2024	COMM 1ST	PMCHK00003055	\$45.02
26324	F0061	Foster & Foster Consulting Act	5/31/2024	COMM 1ST	PMCHK00003055	\$500.00
26325	K0011	The Permanente Medical Group I	5/31/2024	COMM 1ST	PMCHK00003055	\$65.00
26326	M0039	Meadow Vista Water Users Assoc	5/31/2024	COMM 1ST	PMCHK00003055	\$500.00
26327	M0065	Wendy Murdoch	5/31/2024	COMM 1ST	PMCHK00003055	\$7.50
26328	N0045	Near U CO2	5/31/2024	COMM 1ST	PMCHK00003055	\$318.55

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Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
26329	N0048	Normac, Inc.	5/31/2024	COMM 1ST	PMCHK00003055	\$168.61
26330	P0001	Placer Farm Supply	5/31/2024	COMM 1ST	PMCHK00003055	\$1,970.20
26331	S0009	Sierra Saw Sales And Service	5/31/2024	COMM 1ST	PMCHK00003055	\$3,035.58
26332	S0067	Superfast Copy	5/31/2024	COMM 1ST	PMCHK00003055	\$12.08
26333	T0031	Turf Star, Inc.	5/31/2024	COMM 1ST	PMCHK00003055	\$39.39
26334	TEMPF	Scott Frederichs	5/31/2024	COMM 1ST	PMCHK00003055	\$70.00
26335	W0001	Walker's Office Supplies, Inc.	5/31/2024	COMM 1ST	PMCHK00003055	\$542.56
26336	W0003	Warehouse Paint Incorporated	5/31/2024	COMM 1ST	PMCHK00003055	\$57.05
26337	W0043	West Coast Fire Protection Sys	5/31/2024	COMM 1ST	PMCHK00003055	\$200.00
26338	X0003	Xylem Water Solutions USA, Inc	5/31/2024	COMM 1ST	PMCHK00003055	\$5,336.30
26339	1099-50	Scott Holbrook	5/31/2024	COMM 1ST	PMCHK00003057	\$600.00
26340	A1010	Advantage Marketing and Print	5/31/2024	COMM 1ST	PMCHK00003057	\$411.85
26341	C0072	First Citizens Bank	5/31/2024	COMM 1ST	PMCHK00003057	\$470.75
26342	D0016	Dancing Dog Productions	5/31/2024	COMM 1ST	PMCHK00003057	\$958.15
26343	N0012	Nevada Irrigation District	5/31/2024	COMM 1ST	PMCHK00003057	\$612.11
26344	P0023	PG&E	5/31/2024	COMM 1ST	PMCHK00003057	\$110.85
26346	P0029	Placer County Environmental He	5/31/2024	COMM 1ST	PMCHK00003057	\$1,872.00
26347	S0050	Sierra Safety	5/31/2024	COMM 1ST	PMCHK00003057	\$67.25
26348	TEMPH	Courtney Harvey	5/31/2024	COMM 1ST	PMCHK00003057	\$1,690.50
26349	V0007	Verizon Wireless	5/31/2024	COMM 1ST	PMCHK00003057	\$827.51
26350	W0001	Walker's Office Supplies, Inc.	5/31/2024	COMM 1ST	PMCHK00003057	\$987.63
26351	P0029	Placer County Environmental He	5/31/2024	COMM 1ST	PMCHK00003058	\$444.00
ACH110	1099-343	Faith Petersen	5/3/2024	COMM 1ST	PMCHK00003040	\$760.50
ACH111	W1006	Audrey Warren	5/3/2024	COMM 1ST	PMCHK00003040	\$24.67
ACH112	B0071	Mark Brunner	5/10/2024	COMM 1ST	PMCHK00003045	\$32.16
ACH113	S0154	Mike Scheele	5/10/2024	COMM 1ST	PMCHK00003045	\$213.73
ACH114	W0045	Williams, Jesse	5/10/2024	COMM 1ST	PMCHK00003045	\$46.23
ACH115	W1006	Audrey Warren	5/10/2024	COMM 1ST	PMCHK00003045	\$40.54
ACH116	1099-103	Terry Masten	5/17/2024	COMM 1ST	PMCHK00003050	\$178.75
ACH117	1099-218	Auburn Gymnastics Center	5/17/2024	COMM 1ST	PMCHK00003050	\$106.60
ACH118	1099-313	Alison Lloyd	5/17/2024	COMM 1ST	PMCHK00003050	\$1,778.40
ACH119	1099-342	Susie Bell	5/17/2024	COMM 1ST	PMCHK00003050	\$156.00
ACH120	1099-374	Sarah Violett	5/17/2024	COMM 1ST	PMCHK00003050	\$75.00
ACH121	1099-389	Danial G. Wilson dba Sacrament	5/17/2024	COMM 1ST	PMCHK00003050	\$4,000.00
ACH122	F0058	Foothill Karate-Do	5/17/2024	COMM 1ST	PMCHK00003050	\$526.50
ACH123	W1006	Audrey Warren	5/17/2024	COMM 1ST	PMCHK00003050	\$114.01
ACH124	1099-117	Juan Aceituno	5/31/2024	COMM 1ST	PMCHK00003056	\$325.00
ACH125	1099-16	Greater Sacramento Investments	5/31/2024	COMM 1ST	PMCHK00003056	\$2,099.50
ACH126	1099-342	Susie Bell	5/31/2024	COMM 1ST	PMCHK00003056	\$416.00
ACH127	1099-363	Cheyenne Little	5/31/2024	COMM 1ST	PMCHK00003056	\$5,278.00
ACH128	1099-374	Sarah Violett	5/31/2024	COMM 1ST	PMCHK00003056	\$146.25

Total Checks: 160

Total Amount of Checks: \$379,097.35

SECTION: 5.0

**ITEM: 5.4 REVIEW AND APPROVAL OF FINANCIALS
FOR MAY, 2024**

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

**STAFF
RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING
FINANCE COMMITTEE AND FORWARDED TO
THE CONSENT CALENDAR FOR REVIEW AND
APPROVAL**

Extra Revenue (above budget is in Green)
Short Revenue (under budget is in Red)
Less Expenses (below budget is in Green)
Overspent Expenses (above budget is in Red)

May's Financials

Revenues –

- **Tax Revenues** have come in under by **\$10,600**. This is currently showing under budget in the Current Supplemental Property Tax revenue. It could be that estimate was overstated or that it will still show up in June.
- **Grants & Donations** are over by **\$15,218**. This grant money is for childcare subsidies that started during COVID. We do not anticipate this any longer.

- **Expenses –**
 - **Utilities** are under by **\$14,200**. Lighting reimbursements for April came in at **\$12,600** for the fields at Regional Park. This is a large anomaly and some of it is anticipated to be backed out due to rainouts. We won't see that offset until possibly June.
 - **Maintenance Expenses** are under by **\$20,300**. Glancing at the detailed Profit and Loss report, it is reflected across the board. This will more than likely even out over the year.
 - **Capital Improvement Projects** are over budget by **\$17,600**. This category is affected by 3 projects.
 - 1) The Fire Loss rebuilding of the Recreation Park Shop; we have spent an additional **\$14,600** this year that has not been billed to the insurance company yet.
 - 2) The Sewer Lift Project; is in process and the District has spent **\$37,800**. It was approved, but is not budgeted for (and won't be until mid-year.)
 - 3) The City's Multi-use Pickleball Court/event space Project; we have received funds from the Sky View Foundation and the City of Auburn to offset the expenses the District has already incurred this year and last year for this project. The account is now showing a negative of **\$39,500**.

PROFIT & LOSS
24/25 Approved Budget

	2024		2024-25		2024-25		2024-25		Last Yr	
	Approved Budget 24-25	% Of Total	Mid-Yr Revision 24-25	% Of Total	May Actuals	YTD ACTUALS	YTD BUDGET	YTD ACTUALS	May Actuals	Last Yr YTD ACTUALS
Operating Revenues										
Program Revenue	1,500,371	21%			142,015	258,431	250,141	263,556	101,480	263,556
Facility Revenue	211,419	3%			37,171	65,804	61,664	55,363	18,053	55,363
Misc. Revenue	41,976	1%			5,491	7,552	7,500	7,016	3,407	7,016
Grants & Donations	59,749	1%			17,178	19,218	4,000	1,000	1,000	1,000
Interest/Investment Income	48,268	1%			1	13,005	17,387	94,525	10,130	94,525
Equipment Reserve Transfers	218,061	3%			-	-	-	-	-	-
Future Cap & ADA Transfers	539,660	7%			-	148,680	148,680	-	-	-
Tax Revenue	4,421,738	60%			-	1,582,004	1,592,596	16,497,352	100,039	16,497,352
Atwood	30,108	0%			-	11,783	11,783	11,195	11,330	11,195
City Mitigation Transfers/Rev	216,199	3%			-	-	-	-	-	-
County Mitigation Revenue	31,000	0%			-	-	-	98,000	-	98,000
Total Operating Revenue	7,318,549	100%	-	0%	201,856	2,106,477	2,093,751	17,028,007	245,439	17,028,007
Expenditures										
Program Expense	262,022	4%			25,800	28,641	19,888	22,099	14,046	22,099
Operating & Supplies	607,076	9%			48,462	97,392	97,647	85,960	41,498	85,960
Utilities Expense	250,856	4%			10,131	(591)	13,649	12,198	15,142	12,198
Professional Services	105,553	1%			3,073	19,317	19,235	19,912	4,212	19,912
Building & Grounds Maintenance	571,442	8%			44,151	57,789	78,075	60,641	49,382	60,641
Property Tax Admin.	117,956	2%			-	-	-	-	-	-
Wages	2,864,555	40%			203,728	325,824	331,742	305,296	187,887	305,296
Benefits & Payroll Costs	1,115,642	16%			80,357	143,512	142,897	123,669	67,742	123,669
Fixed Asset Expense	218,061	3%			-	-	-	182,467	30,734	182,467
Capital Improvement Projects	797,159	11%			51,175	64,208	46,611	38,064	30,966	38,064
Debt Services	165,744	2%			-	-	-	-	-	-
Total Expenditures	7,076,066	100%	-	0%	466,877	736,092	749,744	850,306	441,609	850,306
Net Revenue Over Expenditures	\$ 242,483	3.31	\$ -	\$ -	\$ (265,021)	\$ 1,370,385	\$ 1,344,007	\$ 16,177,701	\$ (196,170)	\$ 16,177,701
City Trust Transfer						Current Totals	Last Yrs Totals			
Annual Contingency Reserve (1-2%)	\$ -					\$ 70,000	\$ -	\$ 70,000		\$ 70,000
Annual Equip Replacement Reserve	\$ 108,000					\$ 591,797	\$ -	\$ 703,308		\$ 703,308
Future Capital Construction Reserve	\$ 50,000					\$ 811,998	\$ 148,680	\$ 839,370		\$ 839,370
COVID Relief Funding	\$ -					\$ 203,000	\$ -	\$ 267,874		\$ 267,874
ADA Reserve	\$ 5,000					\$ 13,009	\$ -	\$ 30,032		\$ 30,032
CEPPT/Prefunding	\$ 60,000					\$ 533,564	\$ -	\$ 438,228		\$ 438,228
TOTALS	\$ 19,483		\$ -		\$ 2,223,368	\$ 1,195,327	\$ 1,195,327	\$ 2,348,812		\$ 2,348,812

Balance Sheet

5/31/2024

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	1,000.00
First Foundation - Friends 501(c)(3)	16,154.39
First Foundation Bank	316,067.21
Placer County Treasure-General	4,273,011.01
Less: Placer FMV offset	(57,764.90)
Placer County Treasurer - City Trust	259,897.00
Less: Placer Co.Cty Trust FMV offset	(4,722.24)
Accounts Receivable	144,562.31
Due From Other Governments	25,743.45
PCOE Receivables	37,493.90
ELOP Receivables	4,188.50
Lease Recievables - Current	39,045.00
Prepaid Expenses	(260.55)
Prepaid Liability Expense	17,012.00
Prepaid Workers Comp Insurance	(4,483.46)
	<hr/>
Total Current Assets	5,066,943.62
<u>Non-Current Assets</u>	
CEPPT (CalPERS) Trust	533,564.19
Lease Receivables	68,364.00
	<hr/>
Total Non-Current Assets	601,928.19
<u>Restricted Reserve Funds</u>	
	<hr/>
Total Restricted Funds	0.00
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,242,246.89
Fixed Assets: Equipment	3,913,843.08
Fixed Assets: Computer Equipment & Software	81,040.86
Fixed Assets: Vehicles	425,080.55
Fixed Assets: Office Furniture & Rec Equipment	293,000.03
Construction In Progress	452,070.14
Less: Accumulated Depreciation	(11,741,944.72)
	<hr/>
Total Fixed Assets	9,635,882.95
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	915,743.00
	<hr/>
	915,743.00
	<hr/>
TOTAL ASSETS	16,220,497.76
	<hr/> <hr/>

Current
YTD

LIABILITIES AND NET PROFIT

<u>Current Liabilities</u>	
Deferred Civic Rec Revenue	286,346.52
Prepaid Revenue	34.00
Unearned Civic Rec A/R Offset	100,645.54
User Credits Payable	10,852.09
Stale Checks Liability	60.00
Refundable Liability (Refunds)	120.75
PGE Tru-up payable	6,039.24
Retentions Payable	5,132.26
Gift Certificates Unearned	40.00
Gift Certificates - Not Purchased (Prizes)	90.00
Compensated Absenses	191,930.61
Sales Tax Payable	63.29
Accrued Liabilities	10,851.25
Lease Payable - Current	125,000.00
Total Current Liabilities	\$737,205.55
<u>Long Term Liabilities</u>	
Lease Payable - Sterling Bank	1,716,000.00
Net OPEB Liability	280,682.00
Net Pension Liability	1,427,266.00
Total Long Term Liabilities	3,423,948.00
TOTAL LIABILITIES	4,161,153.55
<u>Deferred Inflows of Resources</u>	
Pensions - Def Inflows of Resources	216,283.00
OPEB - Def Inflows	103,672.00
Deferred Inflows - Leases	63,157.00
	383,112.00
<u>Net Position</u>	
Investments in Fixed Assets	7,178,166.52
RFB: Reserved City Mitigation	254,406.71
GFB: Youth Assistance Fund	57,637.18
General Fund Balance	1,076,667.20
RFB: COVID Relief Funding	203,000.00
DFB: Annual Equip Replacement Reserv.	591,796.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Designated for Future Capital Construction	961,997.52
RFB: Arboretum Grant Fund	15,613.73
RFB: Atwood Reserves	(925.52)
RFB: Atwood Equip Fund	17,003.66
RFB- 501(c)(3) Fund	16,154.39
GFB: General Fund (ADA Reserve)	13,008.75
Net Profit (Loss)	1,221,705.35
Total Net Postion	\$11,676,232.21
TOTAL LIABILITY AND NET POSITION	\$16,220,497.76

Auburn Rec & Park

Profit & Loss - Summary
4/1/2024 To 5/31/2024

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	142,015.31	258,431.02	250,141.00	8,290.02	103.31
Rents & Concessions	37,171.40	65,804.00	61,664.00	4,140.00	106.71
Miscellaneous Revenue	5,491.10	7,551.60	7,500.00	51.60	100.69
Grants & Donations	17,178.00	19,217.50	4,000.00	15,217.50	480.44
Interest Income	1.36	13,005.40	17,387.00	(4,381.60)	74.80
Taxes Revenue	0.00	1,593,787.00	1,604,379.00	(10,592.00)	99.34
TOTAL OPERATING REVENUE	\$201,857.17	\$1,957,796.52	\$1,945,071.00	\$12,725.52	100.65%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	0.00	148,680.00	0.00	148,680.00	0.00
TOTAL OTHER FINANCING SOURCES	\$0.00	\$148,680.00	\$0.00	\$148,680.00	0.00%
TOTAL REVENUES	201,857.17	2,106,476.52	1,945,071.00	161,405.52	108.30
EXPENDITURES					
Program Expenses	25,799.89	28,641.01	19,888.00	8,753.01	144.01
Operations & Supplies Expense	48,462.00	97,391.67	97,647.00	(255.33)	99.74
Utilities Expense	10,130.64	(591.14)	13,649.00	(14,240.14)	(4.33)
Professional Services	3,072.84	19,317.03	19,235.00	82.03	100.43
Bldg & Grounds Maintenance	44,151.15	57,788.71	78,075.00	(20,286.29)	74.02
Salaries Expense	203,727.68	325,824.18	331,742.00	(5,917.82)	98.22
Benefits & Payroll Costs	80,357.29	143,511.80	142,897.00	614.80	100.43
Capital Improvement Projects	54,174.86	64,207.91	46,611.00	17,596.91	137.75
Transfers Out	0.00	148,680.00	0.00	148,680.00	0.00
TOTAL EXPENDITURES	\$469,876.35	\$884,771.17	\$749,744.00	\$135,027.17	118.01%

Auburn Rec & Park
Profit & Loss - Summary
4/1/2024 To 5/31/2024
For All Segment1s
For All Segment4s

Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
(\$268,019.18)	\$1,221,705.35	\$1,195,327.00	\$26,378.35	102.21%

NET REVENUE OVER EXPENDITURES

Auburn Rec & Park

Profit & Loss - Detail

4/1/2024 to 5/31/2024

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	21,349.43	32,037.63	36,394.00	(4,356.37)	88.03
Skyridge DSC Rev	28,214.60	49,348.66	42,383.00	6,965.66	116.44
Day Camp (REC) Rev	2,937.00	4,953.00	13,264.00	(8,311.00)	37.34
Preschool	18,196.22	18,196.22	11,381.00	6,815.22	159.88
Preschool Revenue (Inactive)	(9,947.50)	0.00	0.00	0.00	0.00
Newcastle DSC Revenue	18,190.03	38,737.98	24,736.00	14,001.98	156.61
Adult Softball	0.00	40.00	9,205.00	(9,165.00)	0.44
Adult Volleyball	1,755.00	1,755.00	2,709.00	(954.00)	64.78
Pickle Ball Revenue	115.00	350.00	3,203.00	(2,853.00)	10.93
Adult Classes	6,490.75	9,988.75	11,215.00	(1,226.25)	89.07
Adult Class Rev - Bureau	969.00	1,909.00	1,869.00	40.00	102.14
Bocce Ball Prog Revenue	160.00	880.00	773.00	107.00	113.84
Youth Classes	2,675.00	10,875.00	20,892.00	(10,017.00)	52.05
Youth Class Rev - Bureau	225.00	575.00	515.00	60.00	111.65
Youth Volleyball	9,832.50	9,832.50	8,947.00	885.50	109.90
Aquatic Activities - Sierra Pool	5,535.00	10,215.00	4,860.00	5,355.00	210.19
Master Swim Revenue	1,089.00	1,602.00	1,779.00	(177.00)	90.05
Public Swim - MS Sierra Pool	0.00	0.00	2.00	(2.00)	0.00
Swim Team Revenue	28,522.50	30,130.50	26,589.00	3,541.50	113.32
Synchro Team	2,160.00	12,960.00	13,447.00	(487.00)	96.38
Special Events Revenue	100.00	19,100.00	13,500.00	5,600.00	141.48
Party In The Park Revenue	0.00	500.00	500.00	0.00	100.00
Parks N Big Trucks Event Revenue	200.00	200.00	0.00	200.00	0.00
Out of District Fees	3,121.78	3,997.78	1,621.00	2,376.78	246.62
Out of District Fees - Bureau	125.00	247.00	357.00	(110.00)	69.19
All Parks and Recreation Services	142,015.31	258,431.02	250,141.00	8,290.02	103.31

Profit & Loss - Detail
4/1/2024 to 5/31/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rents & Concessions					
Fee Waivers, Public	(1,814.86)	(1,996.86)	(414.00)	(1,582.86)	482.33
Fee Waivers, Public, Reclamation	(583.50)	(987.20)	(324.00)	(663.20)	304.69
Blue Bird Room-CVCC	190.10	380.20	364.00	16.20	104.45
Stella Irving Rental Revenue - Rec	410.73	410.73	0.00	410.73	0.00
Lakeside Rental Revenue - Reg	2,252.95	3,784.03	3,047.00	737.03	124.19
Sierra Room Rental - CVCC	121.00	1,539.75	1,387.00	152.75	111.01
Sunset Room Rental - CVCC	112.50	351.00	336.00	15.00	104.46
Canyon View Room Rental - CVCC	0.00	200.55	496.00	(295.45)	40.43
Foothills Room Rental - CVCC	1,295.00	2,791.96	1,899.00	892.96	147.02
Pool Rental Rev - Sierra/Splash	9,641.82	9,641.82	5,502.00	4,139.82	175.24
Pool Rental Rev - Placer Hills	0.00	0.00	1,273.00	(1,273.00)	0.00
American River Room - CVCC	0.00	0.00	1,072.00	(1,072.00)	0.00
Conference Rental Revenue - Rec	923.42	923.42	0.00	923.42	0.00
Board Room Rental	0.00	0.00	605.00	(605.00)	0.00
Overlook Modular Rent	634.48	1,268.96	605.00	663.96	209.75
Gazebo Rentals	0.00	0.00	215.00	(215.00)	0.00
Gym Rental Revenue - Rec	988.00	988.00	1,332.00	(344.00)	74.17
Gym Rental Revenue - Reg	1,887.00	2,451.00	1,988.00	463.00	123.29
Tutor Totter Lease Agreement	623.05	1,246.10	1,246.00	0.10	100.01
Kitchen Rental Revenue - Rec	312.73	312.73	0.00	312.73	0.00
Kitchen Rental Revenue - CVCC	0.00	0.00	248.00	(248.00)	0.00
Picnic Area Rental Revenue - Rec	1,552.50	2,296.10	2,673.00	(376.90)	85.90
Picnic Area Rental Revenue - Reg	814.60	931.60	906.00	25.60	102.83
Picnic Area Rental Revenue - Ash	282.30	399.30	305.00	94.30	130.92
Picnic Area Rental Revenue - MV	925.70	1,355.30	1,115.00	240.30	121.55
Field "Recreation" Rental Revenue	1,431.75	2,949.75	2,773.00	176.75	106.37
Field "Bill Beane" Rental - Reg A	1,506.00	6,698.00	1,696.00	5,002.00	394.93
Field "Softball" Rental - MV	590.00	1,350.00	884.00	466.00	152.72

Profit & Loss - Detail
 4/1/2024 to 5/31/2024
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field Rental - CV	862.50	1,897.50	1,178.00	719.50	161.08
Field Soccer/Baseball-Winchester	0.00	0.00	1,082.00	(1,082.00)	0.00
Field "Beggs" Rental - Rec	1,431.25	3,081.25	2,936.00	145.25	104.95
Field B (softball) Rev - Reg	2,146.30	4,288.30	1,325.00	2,963.30	323.65
Field "James" Rental - Rec	2,096.95	5,448.35	4,870.00	578.35	111.88
Field C (Baseball) Rental - Reg	121.55	121.55	977.00	(855.45)	12.44
Field "Soccer Regional" Rental	37.50	75.00	114.00	(39.00)	65.79
Field "Soccer A" Rental - Railhead	1,035.95	1,574.60	2,230.00	(655.40)	70.61
Field "Soccer B" Rental - Railhead	1,243.43	2,705.43	5,180.00	(2,474.57)	52.23
Misc Rents & Concessions	145.21	217.98	1,266.00	(1,048.02)	17.22
Misc Rents & Concessions - Bureau	350.31	1,282.62	1,725.00	(442.38)	74.36
Custodial Fees	2,981.18	4,143.18	5,702.00	(1,558.82)	72.66
Custodial Fees - Bureau	380.00	1,080.00	1,732.00	(652.00)	62.36
Set up/Take Down Fees - Bureau	242.00	602.00	118.00	484.00	510.17
Total Rents and Concessions	37,171.40	65,804.00	61,664.00	4,140.00	106.71
Miscellaneous Revenue					
MV Comm Ctr Rentals	1,354.60	262.60	20.00	242.60	1313.00
Alcohol Permit Fee	890.00	1,310.00	1,546.00	(236.00)	84.74
Alcohol Permit - Bureau	140.00	232.00	193.00	39.00	120.21
MVCC - Alcohol fee	94.00	2.00	0.00	2.00	0.00
MVCC Custodial Fee	142.00	4.00	0.00	4.00	0.00
Verizon Wireless Lease	2,870.50	5,741.00	5,741.00	0.00	100.00
Total Miscellaneous Revenue	5,491.10	7,551.60	7,500.00	51.60	100.69
Donations					
Donation Rev - F & G	0.00	1,757.50	0.00	1,757.50	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2024 to 5/31/2024
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Grant Proceeds - Y. Services	17,178.00	17,460.00	4,000.00	13,460.00	436.50
Total Grants and Donations	17,178.00	19,217.50	4,000.00	15,217.50	480.44
Interest Income					
Interest Income - Other	1.36	37.49	118.00	(80.51)	31.77
Interest Revenue - County	0.00	12,199.86	16,198.00	(3,998.14)	75.32
Interest - City Trust	0.00	768.05	1,071.00	(302.95)	71.71
Total Interest Income	1.36	13,005.40	17,387.00	(4,381.60)	74.80
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	0.00	1,475,630.22	1,473,823.00	1,807.22	100.12
Homeowner's Prop. Tax Relief	0.00	7,081.57	7,613.00	(531.43)	93.02
Current Supplemental Property Taxes	0.00	44,552.50	56,824.00	(12,271.50)	78.40
Unitary & Op Non-unitary Tax	0.00	53,602.73	53,197.00	405.73	100.76
Atwood Tax Revenue	0.00	11,783.20	11,783.00	0.20	100.00
Railroad Unitary Property Taxes	0.00	1,136.78	1,139.00	(2.22)	99.81
Total Tax Revenue	0.00	1,593,787.00	1,604,379.00	(10,592.00)	99.34
TOTAL OPERATING REVENUE	\$201,857.17	\$1,957,796.52	\$1,945,071.00	\$12,725.52	100.65%

OTHER FINANCING SOURCES

Transfers from Other Funding Sources

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Transfers In - Future Capital Construction	0.00	148,680.00	0.00	148,680.00	0.00
TOTAL OTHER FINANCING SOURCES	0.00	148,680.00	0.00	148,680.00	0.00
TOTAL REVENUES	201,857.17	2,106,476.52	1,945,071.00	161,405.52	108.30

EXPENDITURES

Program Expenses

Instructor/Adult Classes	3,872.35	3,969.85	3,932.00	37.85	100.96
Instructor/Adult Classes - Bureau	611.00	611.00	364.00	247.00	167.86
Instructor/Youth Classes	10,363.75	10,521.25	4,418.00	6,103.25	238.15
Instr/Youth Classes - Bureau	146.25	373.75	0.00	373.75	0.00
Officials/Adult Softball	1,186.15	1,186.15	1,834.00	(647.85)	64.68
Officials/Adult Basketball	1,232.00	1,232.00	0.00	1,232.00	0.00
Instructor/Youth Camps	0.00	0.00	723.00	(723.00)	0.00
Instr/Y Camp - Bureau	0.00	0.00	1,540.00	(1,540.00)	0.00
Aub Elem/Program Exp	413.54	430.32	422.00	8.32	101.97
Skyridge/Program Exp	891.34	924.90	751.00	173.90	123.16
Day Camp/Program Exp	12.67	12.67	327.00	(314.33)	3.88
Preschool - Program Expenses	302.64	302.64	191.00	111.64	158.45
Preschool - Program Expense	(48.20)	0.00	0.00	0.00	0.00
Newcastle Program Expense	433.29	450.07	422.00	28.07	106.65
Adult Softball Expense	777.68	777.68	100.00	677.68	777.68

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2024 to 5/31/2024
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Adult Basketball Expense	150.00	150.00	0.00	150.00	0.00
Pickle Ball Tennis Expense	218.45	218.45	39.00	179.45	560.13
Youth Class Expense	8.35	8.35	8.00	0.35	104.38
Youth Volleyball Expense	968.86	968.86	0.00	968.86	0.00
Aquatic Activities	0.00	0.00	652.00	(652.00)	0.00
Public Swim Expense	1,297.77	1,297.77	1,301.00	(3.23)	99.75
Public Swim Exp - PH Pool	444.00	444.00	467.00	(23.00)	95.08
Special Events Expenses	353.68	918.68	552.00	366.68	166.43
Party in the Park	1,106.03	2,672.46	1,600.00	1,072.46	167.03
Food Truck Fiesta Expenses - PAY FROM 50	439.06	439.06	0.00	439.06	0.00
Obstacle Race Expense	131.00	131.00	137.00	(6.00)	95.62
Auburn Harvest Festival Expenses	0.00	111.87	108.00	3.87	103.58
Parks N Big Trucks Expense	488.23	488.23	0.00	488.23	0.00
Total Program Expenses	25,799.89	28,641.01	19,888.00	8,753.01	144.01
Operations & Supplies					
Merchant Fees - Youth Services	1,345.49	4,438.55	4,919.00	(480.45)	90.23
Merchant Fees - Cust Serv	2,670.89	6,855.62	6,454.00	401.62	106.22
Discounts Taken	(68.83)	(70.14)	(30.00)	(40.14)	233.80
Telephone - Placer Hills Pool	53.50	107.00	158.00	(51.00)	67.72
Telephone - Cust Serv	525.40	1,050.80	1,292.00	(241.20)	81.33
Telephone (CVCC) - Admin	458.33	922.08	1,031.00	(108.92)	89.44
Gift Certificates Expensed (donated)	90.00	90.00	0.00	90.00	0.00
Telephone - Youth Services	21.29	48.33	48.00	0.33	100.69
Telephone - Recreation	39.56	72.93	68.00	4.93	107.25
Telephone - Preschool	2.58	2.58	7.00	(4.42)	36.86
Telephone - Preschool	(1.29)	0.00	0.00	0.00	0.00
Telephone - Facilities & Grounds	946.95	1,926.56	2,002.00	(75.44)	96.23
Telephone - Day Camp	124.71	249.42	182.00	67.42	137.04

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2024 to 5/31/2024
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone - Newcastle	38.73	73.46	74.00	(0.54)	99.27
Telephone - Aub EI	36.74	73.41	136.00	(62.59)	53.98
Telephone - Skyridge	32.87	65.09	72.00	(6.91)	90.40
Postage - Admin	70.35	70.35	0.00	70.35	0.00
Activity Guide Expense	333.00	15,770.91	15,856.00	(85.09)	99.46
Youth Assistance Expense	900.00	2,525.00	2,052.00	473.00	123.05
Bank & Credit Card Fees	0.00	0.00	11.00	(11.00)	0.00
Office Supplies - Rec	0.00	0.00	296.00	(296.00)	0.00
Office Supplies - Aquatics	0.00	0.00	74.00	(74.00)	0.00
Office Supplies - Youth Services	0.00	0.00	13.00	(13.00)	0.00
Office Supplies - F & G	327.76	414.17	486.00	(71.83)	85.22
Office Supplies-Cust Serv	1,010.31	1,078.85	607.00	471.85	177.74
Office Supplies - Admin	495.20	614.57	1,186.00	(571.43)	51.82
Duplication Costs - Cust Serv	0.00	0.00	40.00	(40.00)	0.00
Duplication Costs - Admin	0.00	0.00	254.00	(254.00)	0.00
Office Equip Rental - Cust Serv	941.50	1,412.25	1,002.00	410.25	140.94
Office Equip Rental - Admin	417.25	674.70	430.00	244.70	156.91
Office Equip Maint - Admin	90.33	90.33	103.00	(12.67)	87.70
Dining Expense - CS	0.00	0.00	22.00	(22.00)	0.00
Dining Expense	20.50	20.50	172.00	(151.50)	11.92
Gas/Mileage Expense - C.Serv	40.20	40.20	121.00	(80.80)	33.22
Gas/Mileage Expense - Admin	138.69	138.69	199.00	(60.31)	69.69
Gas/Mileage Expense - Rec.	32.16	32.16	86.00	(53.84)	37.40
Gas/Mileage Expense - YS	0.00	0.00	3.00	(3.00)	0.00
Gas/Mileage Expense - F & G	5,730.95	5,730.95	5,781.00	(50.05)	99.13
General Administrative Exp - Admin	199.90	199.90	197.00	2.90	101.47
Liability Insurance - Admin	17,008.00	34,016.00	31,958.00	2,058.00	106.44
Board Expense	0.00	0.00	13.00	(13.00)	0.00
Public Relations/Marketing - Cust Serv	2,179.52	2,179.52	740.00	1,439.52	294.53
Dues and Subscriptions - Admin	0.00	170.00	196.00	(26.00)	86.74

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2024 to 5/31/2024
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dues and Subscriptions - Rec.	0.00	699.00	0.00	699.00	0.00
Dues and Subscriptions - F & G	50.00	50.00	0.00	50.00	0.00
Staff Appreciation - Rec	20.00	20.00	0.00	20.00	0.00
Staff Appreciation - F & G	0.00	0.00	70.00	(70.00)	0.00
Bad Debts Expense - Y Services	0.00	0.00	153.00	(153.00)	0.00
Staff Development - Admin	0.00	499.00	0.00	499.00	0.00
Staff Development - Rec.	245.00	245.00	0.00	245.00	0.00
Staff Development - Aquatics	(343.00)	(343.00)	0.00	(343.00)	0.00
Staff Development - Youth Services	0.00	0.00	79.00	(79.00)	0.00
Staff Development - F & G	750.00	750.00	662.00	88.00	113.29
Uniform Exp - Aquatics	0.00	0.00	726.00	(726.00)	0.00
Uniform Exp - F & G	(55.25)	(284.70)	319.00	(603.70)	(89.25)
Small Tools & Equip - Facilities and Grounds:	5,097.44	5,097.44	4,440.00	657.44	114.81
Field Marking Expense	(375.32)	(375.32)	954.00	(1,329.32)	(39.34)
Safety Supplies - F & G	220.10	220.10	1,806.00	(1,585.90)	12.19
Safety Supplies - Aquatics	0.00	0.00	257.00	(257.00)	0.00
Restroom Supplies - Recreation Park	384.79	622.82	344.00	278.82	181.05
Restroom Supplies - Regional Park	197.68	397.53	447.00	(49.47)	88.93
Restroom Supplies - Ashford Park	109.51	190.03	174.00	16.03	109.21
Restroom Supplies - Meadow Vista Park	118.87	215.70	205.00	10.70	105.22
Restroom Supplies - Railroad Park	128.22	241.34	210.00	31.34	114.92
Restroom Supplies - Overlook Park	128.22	245.62	210.00	35.62	116.96
Restroom Supplies - Placer Hills Park	109.51	190.06	174.00	16.06	109.23
Restroom Supplies - Rec Comm Ctr	312.19	753.50	622.00	131.50	121.14
Restroom Supplies - Reg Comm Ctr	285.61	608.56	524.00	84.56	116.14
Restroom Supplies - CVCC Comm Ctr	333.14	786.35	642.00	144.35	122.48
Sanitation - Reg Pk - Toilet	255.00	255.00	580.00	(325.00)	43.97
Sanitation - Win Pk - Toilet	255.00	510.00	538.00	(28.00)	94.80
Sanitation - Reg - ADA PB Toilet	255.00	510.00	538.00	(28.00)	94.80
Sanitation - CVCC Bike Park Port Toilet	255.00	510.00	534.00	(24.00)	95.51

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2024 to 5/31/2024
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Rec Pk - Debris Box	1,928.34	1,928.34	1,324.00	604.34	145.65
Sanitation - Reg Pk - Disposal	647.86	902.86	1,330.00	(427.14)	67.88
Sanitation - MV - Disposal	441.75	406.90	978.00	(571.10)	41.61
Sanitation - CVCC - Disposal	239.97	239.97	496.00	(256.03)	48.38
Bad Debt Expense - Cust Serv	214.83	214.83	0.00	214.83	0.00
Total Operations & Supplies	48,462.00	97,391.67	97,647.00	(255.33)	99.74
Utilities Expense					
Lights - Rec Pk Beggs Field	775.42	775.42	496.00	279.42	156.34
Lighting Reimb.-Beggs Field	0.00	(1,484.00)	(1,613.00)	129.00	92.00
Lights - Rec Pk James Field	1,890.07	1,890.07	1,406.00	484.07	134.43
Lighting Reimb.-James Field	(62.25)	(4,451.25)	(4,562.00)	110.75	97.57
Lights - Rec Field	139.69	139.69	160.00	(20.31)	87.31
Lighting Reimb.-Rec Field	0.00	(1,484.00)	(1,445.00)	(39.00)	102.70
Gas/Elect - Rec Comm Ctr - Fac & Grds	970.04	970.04	(91.00)	1,061.04	(1065.98)
Gas/Electric - Reg Comm Ctr	643.04	643.04	364.00	279.04	176.66
Gas/Electric - CV Comm Ctr	203.63	203.63	150.00	53.63	135.75
Electric Reimb. - CV Comm Ctr	(203.63)	(368.04)	(430.00)	61.96	85.59
Gas/Electric - CVCC	(662.08)	(662.08)	(1,052.00)	389.92	62.94
Gas/Electric - Sierra Pool	4,209.06	4,209.06	4,391.00	(181.94)	95.86
Gas/Electric - PH Pool	5.03	5.03	(35.00)	40.03	(14.37)
Electric - Day Camp	258.91	258.91	272.00	(13.09)	95.19
Gas/Elec - Recreation Park	943.45	943.45	907.00	36.45	104.02
Gas/Electric - Reg Park	8,786.90	8,786.90	6,646.00	2,140.90	132.21
Lighting Reimb. - Reg Park	(1,160.00)	(13,808.00)	(1,806.00)	(12,002.00)	764.56
Gas/Electric - Ashford Park	183.67	215.51	259.00	(43.49)	83.21
Gas/Electric - MV Park	181.37	181.37	260.00	(78.63)	69.76

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2024 to 5/31/2024
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Electric - Railhead Park	321.10	321.10	392.00	(70.90)	81.91
Lighting Reimb.-Railhead	(321.10)	(470.00)	(588.00)	118.00	79.93
Gas/Electric - Winchester Park	15.88	15.88	13.00	2.88	122.15
Reimbursements - Gas/Elec Pool	(20,556.53)	(20,556.53)	(15,347.00)	(5,209.53)	133.95
Water - Rec Comm Ctr	(282.88)	(282.88)	745.00	(1,027.88)	(37.97)
Water - Reg Comm Ctr	203.14	378.11	366.00	12.11	103.31
Water - CV Comm Ctr	(24.59)	(31.28)	107.00	(138.28)	(29.23)
Water - CVCC	341.43	702.83	632.00	70.83	111.21
Water - Sierra Pool	487.03	955.69	1,383.00	(427.31)	69.10
Water - Rec Park	240.93	619.99	362.00	257.99	171.27
Water - Regional Park	(134.95)	7,370.68	8,349.00	(978.32)	88.28
Water - Ashford Park	226.67	307.54	263.00	44.54	116.94
Water - MV Park	770.75	770.75	289.00	481.75	266.70
Water - CV Park	69.35	69.35	67.00	2.35	103.51
Water - Railhead Park	234.90	357.06	754.00	(396.94)	47.36
Water - CVCC Park	341.42	341.42	287.00	54.42	118.96
Water - Overlook Park	373.82	742.42	753.00	(10.58)	98.60
Water - Placer Hills Park	244.80	244.80	319.00	(74.20)	76.74
Water - Atwood	178.89	288.92	251.00	37.92	115.11
Reimb - Water - Sierra Pool	(886.62)	(886.62)	(2,024.00)	1,137.38	43.81
Sanitation - Regional Park (Sewer)	9,437.13	9,437.13	10,000.00	(562.87)	94.37
Sanitation - Ashford Park (Sewer)	1,747.75	1,747.75	1,999.00	(251.25)	87.43
Total Utilities Expense	10,130.64	(591.14)	13,649.00	(14,240.14)	(4.33)
Legal Expenses	0.00	0.00	0.00	0.00	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2024 to 5/31/2024
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services					
Professional Services - Rec	1,073.00	1,073.00	2,384.00	(1,311.00)	45.01
Professional Services - F & G	420.00	420.00	0.00	420.00	0.00
Professional Services - C Serv	0.00	16,244.19	16,094.00	150.19	100.93
Professional Services - Admin	1,079.84	1,079.84	232.00	847.84	465.45
Accounting/Auditor Fees	500.00	500.00	525.00	(25.00)	95.24
Total Professional Services	3,072.84	19,317.03	19,235.00	82.03	100.43
Bldg & Ground Maintenance					
Vehicle Maintenance	15,013.43	16,451.63	6,256.00	10,195.63	262.97
Equipment Rental	200.00	200.00	2,000.00	(1,800.00)	10.00
Irrigation Supplies - General	731.30	731.30	920.00	(188.70)	79.49
Maint - Recreation Field	197.59	373.35	446.00	(72.65)	83.71
Maint - CV Baseball Field	0.00	0.00	162.00	(162.00)	0.00
Maint - James Field	901.29	1,203.78	1,208.00	(4.22)	99.65
Maint - Beggs Field	637.48	824.95	352.00	472.95	234.36
Maint - Sierra Pool	3,819.19	5,350.76	8,487.00	(3,136.24)	63.05
Reimbursement- Maint Pool	(5,258.90)	(5,258.90)	(12,061.00)	6,802.10	43.60
Maint & Repairs - Equipment	5,010.43	6,063.84	7,740.00	(1,676.16)	78.34
Maint - PH Pool	0.00	960.87	3,383.00	(2,422.13)	28.40
Maint - Winchester Fields	0.00	0.00	58.00	(58.00)	0.00
Maint - MV Tennis / Pickleball Courts	0.00	0.00	38.00	(38.00)	0.00
Maint - Recreation Park	5,899.81	6,765.18	7,978.00	(1,212.82)	84.80
Maint - Regional Park	5,274.99	6,660.06	9,536.00	(2,875.94)	69.84
Maint - Ashford Park	422.86	1,003.43	1,812.00	(808.57)	55.38
Maint - Meadow Vista Park	371.85	1,896.37	4,006.00	(2,109.63)	47.34

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2024 to 5/31/2024
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Christian Valley Park	1,744.00	1,744.00	408.00	1,336.00	427.45
Maint - Railhead Park	1,303.50	1,570.15	1,260.00	310.15	124.62
Maint - CVCC Park	132.91	132.91	5,476.00	(5,343.09)	2.43
Maint - Overlook Park	544.95	544.95	2,686.00	(2,141.05)	20.29
Maint - Placer Hills Park	168.61	168.61	304.00	(135.39)	55.46
Maint - Pocket Parks	0.00	0.00	300.00	(300.00)	0.00
Maint - Mt. Vernon Park	0.00	0.00	12.00	(12.00)	0.00
Maint - Winchester Park	0.00	0.00	98.00	(98.00)	0.00
Maint - Atwood	0.00	538.74	1,106.00	(567.26)	48.71
Maint - Shockley Park	0.00	187.69	658.00	(470.31)	28.52
Maint - Bike Park	387.05	387.05	1,770.00	(1,382.95)	21.87
Maint - Ashley Dog Park	1,081.28	1,256.36	560.00	696.36	224.35
Rep/Maint - Preschool	0.00	35.57	36.00	(0.43)	98.81
Maint - Recreation Comm Ctr	838.82	887.82	3,562.00	(2,674.18)	24.93
Maint - Regional Comm Ctr	233.36	743.23	2,772.00	(2,028.77)	26.81
Maint - Christian Valley Comm Ctr	0.00	0.00	1,060.00	(1,060.00)	0.00
Maint - CVCC Comm Ctr	1,881.99	2,163.40	2,386.00	(222.60)	90.67
Maint - Overlook Modular	0.00	0.00	656.00	(656.00)	0.00
Maint - Regional Tennis/Pickleball Courts	0.00	0.00	208.00	(208.00)	0.00
Maint - MV Soccer A	0.00	0.00	66.00	(66.00)	0.00
Maint - RH Soccer A	378.74	554.25	1,324.00	(769.75)	41.86
Maint - MV PeeWee Soccer	0.00	0.00	64.00	(64.00)	0.00
Maint - RH Soccer B	378.74	554.25	1,144.00	(589.75)	48.45
Maint - Regional Bill Bean Field	334.13	564.50	1,164.00	(599.50)	48.50
Maint - MV Softball Field	0.00	0.00	60.00	(60.00)	0.00
Maint - Regional Field B	184.39	602.27	372.00	230.27	161.90
Maint - Regional Field C	826.00	1,224.07	1,882.00	(657.93)	65.04
Vandalism Repairs Expense	511.36	702.27	4,360.00	(3,657.73)	16.11
Total	44,151.15	57,788.71	78,075.00	(20,286.29)	74.02

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Property Tax Administration/LAFCO					
Total Property Tax Administration/LAFCO	0.00	0.00	0.00	0.00	0.00
Salaries Expense					
Wages - (Y.Serv) - Manager	5,868.80	9,390.08	9,396.00	(5.92)	99.94
Wages - (Cust Serv) - Full Time	11,193.13	17,893.90	17,907.00	(13.10)	99.93
Wages - (Admin) - Full Time	13,770.81	22,017.76	22,056.00	(38.24)	99.83
Wages - (Admin) - Part Time	6,705.43	10,568.98	10,603.00	(34.02)	99.68
Wages - (Admin) - Board Pay	2,750.00	2,750.00	2,500.00	250.00	110.00
Wages - (Y.Serv) - Aub Elem - PT	6,899.72	10,879.55	11,719.00	(839.45)	92.84
Wages - (Y.Serv) - AE Maint	71.70	71.62	37.00	34.62	193.57
Wages - (Y.Serv) - RC Maint	0.00	(0.33)	0.00	(0.33)	0.00
Wages - (Y.Serv) - Skyridge - PT	11,677.75	19,399.63	17,728.00	1,671.63	109.43
Wages - (Y.Serv) - Skyridge Maint	73.24	71.69	0.00	71.69	0.00
Wages - (Y.Serv) - Day Camp - PT	227.86	228.07	3,910.00	(3,681.93)	5.83
Wages - (Y.Serv) - Reg Day Camp	15.43	15.43	0.00	15.43	0.00
Wages - (Rec) - Full Time	13,922.39	21,860.81	21,913.00	(52.19)	99.76
Wages - (Y.Serv) - Newcastle- PT	10,968.01	18,086.08	14,105.00	3,981.08	128.23
Wages - (Y.Serv) - NC Maint	37.94	37.94	0.00	37.94	0.00
Wages - (Rec) - Adult Softball	776.80	883.22	1,306.00	(422.78)	67.63
Wages - (Rec) - Adult Basketball	303.51	573.97	596.00	(22.03)	96.30
Wages - (Rec) - Preschool	7,894.37	7,894.37	7,527.00	367.37	104.88
Wages - (Y.Serv) - Preschool	(2,746.68)	0.00	0.00	0.00	0.00
Wages - (Aqua) - Aquatics Coordinator	1,671.80	2,449.90	3,193.00	(743.10)	76.73
Wages - (Aqua) - Aquatic Activities	1,225.70	2,302.87	2,739.00	(436.13)	84.08
Wages - (Aqua) - Public Swim	4,238.13	6,777.33	7,236.00	(458.67)	93.66
Wages - (Aqua) - Swim Lessons	0.00	0.00	138.00	(138.00)	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2024 to 5/31/2024
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Aqua) - Master Swim	995.33	1,638.29	2,198.00	(559.71)	74.54
Wages - (Aqua) - Swim Team Coaches	991.80	1,284.99	2,856.00	(1,571.01)	44.99
Wages - (Aqua) - Synchronized Swim Coach	2,553.68	3,085.78	3,182.00	(96.22)	96.98
Wages - (Fac & Grds) - Fac Attendant - Rec	9,901.70	14,249.47	14,568.00	(318.53)	97.81
Wages - (Fac & Grds) - Fac Att. - CVCC	3,415.76	4,675.41	6,360.00	(1,684.59)	73.51
Wages - (Fac & Grds) - Fac Attendant - Reg	2,895.16	4,535.53	6,021.00	(1,485.47)	75.33
Wages - (Fac & Grds) - Fac Att Overlook	0.00	(0.07)	0.00	(0.07)	0.00
Wages - (Fac & Grds) - Management	16,210.66	26,480.55	26,901.00	(420.45)	98.44
Wages - (Fac & Grds) - Recreation Park	25,405.60	39,577.92	35,221.00	4,356.92	112.37
Wages - (Fac & Grds) - Regional Park	16,845.53	25,012.16	28,694.00	(3,681.84)	87.17
Wages - (Fac & Grds) - Ashford Park	2,857.34	4,643.99	6,216.00	(1,572.01)	74.71
Wages - (Fac & Grds) - Meadow Vista Park	4,842.81	7,554.94	7,891.00	(336.06)	95.74
Wages - (Fac & Grds) - CV Comm Center	437.03	832.44	991.00	(158.56)	84.00
Wages - (Fac & Grds) - Railhead Park	1,582.75	2,534.61	2,854.00	(319.39)	88.81
Wages - (Fac & Grds) - CVCC	2,010.62	3,040.08	1,467.00	1,573.08	207.23
Wages - (Fac & Grds) - Overlook Park	1,197.63	1,677.32	2,110.00	(432.68)	79.49
Wages - (Fac & Grds) - Placer Hills Park	2,082.16	3,375.14	2,466.00	909.14	136.87
Wages - (Fac & Grds) - Pocket Parks	374.87	677.79	892.00	(214.21)	75.99
Wages - (Fac & Grds) - Winchester Park	503.86	884.86	733.00	151.86	120.72
Wages - (Fac & Grds) - Atwood	437.15	843.98	270.00	573.98	312.59
Wages - (Fac & Grds) - Shockley Property	0.00	33.47	120.00	(86.53)	27.89
Wages - (F & G) Special Events	0.00	(1.33)	0.00	(1.33)	0.00
Wages - District Administrator	10,566.40	16,906.24	17,010.00	(103.76)	99.39
Wages - (F & G) Uniform Allowance	74.00	8,127.75	8,112.00	15.75	100.19
Total Salaries Expense	203,727.68	325,824.18	331,742.00	(5,917.82)	98.22
Benefits & Payroll Costs					
ER Taxes - Rec	1,491.76	1,980.88	1,672.00	308.88	118.47
ER Taxes - Aquatics	1,050.34	1,592.64	1,625.00	(32.36)	98.01

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2024 to 5/31/2024
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Youth Services	2,647.51	4,289.21	5,477.00	(1,187.79)	78.31
ER Taxes - Fac & Grds	6,618.19	10,184.54	10,883.00	(698.46)	93.58
ER Taxes - Cust Serv	804.42	1,195.14	1,257.00	(61.86)	95.08
ER Taxes - Admin	2,475.34	3,550.23	3,735.00	(184.77)	95.05
Employment Expense - Aquatics	106.12	106.12	0.00	106.12	0.00
Employment Expense - Youth Services	0.00	0.00	104.00	(104.00)	0.00
Employment Expense - Fac & Grds	218.58	218.58	418.00	(199.42)	52.29
Fingerprinting Exp - Recreation	32.00	32.00	34.00	(2.00)	94.12
Fingerprinting Exp - Aquatics	64.00	64.00	0.00	64.00	0.00
Fingerprinting Exp - Fac & Grds	64.00	64.00	67.00	(3.00)	95.52
Benefits Expense - Recreation	3,037.32	6,370.91	5,944.00	426.91	107.18
Benefits Expense - Youth Services	2,914.49	5,984.45	5,587.00	397.45	107.11
Benefits Expense - Fac & Grds	24,944.27	52,069.52	51,084.00	985.52	101.93
Benefits Expense - Cust Serv	2,825.42	5,796.54	5,137.00	659.54	112.84
Benefits Expense - Admin	7,277.10	15,257.96	14,159.00	1,098.96	107.76
Employer Retirement Exp. - Rec	1,986.80	2,757.60	2,176.00	581.60	126.73
Employer Retirement Exp. - Aquatics	272.78	441.66	663.00	(221.34)	66.62
Employer Retirement Exp. - Youth Services	2,706.26	4,753.27	5,462.00	(708.73)	87.02
Employer Retirement Exp. - Fac & Grds	7,537.33	11,741.96	12,147.00	(405.04)	96.67
Employer Retirement Exp - Cust Serv	1,409.50	2,254.84	2,263.00	(8.16)	99.64
Employer Retirement Exp. - Admin	3,357.90	5,376.76	5,407.00	(30.24)	99.44
Worker's Comp - Rec	343.55	374.88	265.00	109.88	141.46
Worker's Comp - Aquatics	174.63	184.70	324.00	(139.30)	57.01
Worker's Comp - Youth Services	506.12	662.46	837.00	(174.54)	79.15
Worker's Comp - Fac & Grds	5,174.24	5,825.68	5,781.00	44.68	100.77
Worker's Comp - Cust Serv	51.27	61.91	67.00	(5.09)	92.40
Worker's Comp - Admin	266.05	319.36	322.00	(2.64)	99.18
Total Benefits and Payroll Costs	80,357.29	143,511.80	142,897.00	614.80	100.43

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fixed Asset Expense					
Total Fixed Asset Expense	0.00	0.00	0.00	0.00	0.00
Capital Improvement Projects					
Fire Loss	8,435.60	14,621.75	0.00	14,621.75	0.00
Rec - Splash Pool Repairs	8,875.00	8,875.00	8,000.00	875.00	110.94
PH Pool Fence Mow Strip	38,651.00	38,651.00	35,000.00	3,651.00	110.43
City Hall Pickleball Courts Expense	(39,603.66)	(39,492.75)	111.00	(39,603.75)	(35579.05)
CVCC - Bike Park - fountain, signage, traffic	0.00	3,735.99	3,500.00	235.99	106.74
Reg - Sewer Lift Station	37,816.92	37,816.92	0.00	37,816.92	0.00
Total Capital Improvement Projects	54,174.86	64,207.91	46,611.00	17,596.91	137.75
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Transfers Out					
Transfers Out - General Fund	0.00	148,680.00	0.00	148,680.00	0.00
Total Transfers Out	0.00	148,680.00	0.00	148,680.00	0.00
Total Expenditures	\$469,876.35	\$884,771.17	\$749,744.00	\$135,027.17	118.01%
Net Revenue Over Expenditures	(\$268,019.18)	\$1,221,705.35	\$1,195,327.00	\$26,378.35	102.21%
NET REVENUE OVER EXPENDITURES	(268,019.18)	1,221,705.35	1,195,327.00	26,378.35	102.21

Auburn Rec & Park
Profit & Loss - Detail
4/1/2024 to 5/31/2024
For All Segment1s
For All Segment4s

Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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SECTION: 6.0

BOARD AND VANDALISM REPORTS

INFORMATION:

SEE ATTACHMENTS

Kahl Muscott
District Administrator
Report to the Board of Directors
June, 2024

- We are in the process of recruiting to fill the open F&G FT position (Sr. Park Worker/Pool Operator). We are currently accepting applications and will start interviews in the next couple of weeks.
- Summer (at least for ARD) kicked off June 10. Camps and kids everywhere.
- Asphalt work started at the School Park Preserve pickleball courts. The landing for the ADA lift has been completed. The lift is scheduled to be installed by the City in the next few weeks.
- Staff started and completed defensible space work at the Atwood Nature Preserve and at Regional Park.
- The goat grazing at the Maidu area defensible space is completed.
- Sections of the Railhead B field are closed as staff is repairing approximately 1,000 sq.ft. of turf. Jesse worked with 49er United Soccer to select the areas to be done. 49er wanted 3,000 sq.ft. done, however we do not have the staffing to get this completed.
- ARD now has a Workplace Violence Prevention Program, as is required by CalOSHA. This document, along with a training video, must be shared with every ARD staff member. A copy of the Program is available on the ARD website under Information > Important Documents > ARD Policies.
- A-Town Alliance, the volunteer group that is helping at the Auburn Skate Park, was able to track down Olivia Pedersen, the first artist that had a mural approved for the skate park sound wall (the "Wizard"). Skaters have been wanting to touch-up and repair this section of the wall, and Olivia has agreed to come to the park for a special touch-up/repair day on August 18.
- From all accounts, Placer High's Safe and Sober Grad Night was a success, with no known incidents or problems.

Meetings and events attended or scheduled to attend

- 6/4: Rotary
- 6/4: A-Town Alliance re: Auburn skatepark items; mural
- 6/11: CAPRI Insurance Requirements webinar
- 6/11: Rotary
- 6/13: Gold Country Chapter CSDA social
- 6/19: Policy Committee
- 6/19: Finance Committee
- 6/20: ARD Safety Committee
- 6/20: April McDonald re: historic plaque at Railhead Park
- 6/20: Leadership Auburn Mixer at Sierra Pool
- 6/21: Party in the Park
- 6/28: Atwood HOA

Veona Galbraith
Administrative Services Manager
Report to the Board of Directors
June, 2024

Extra Revenue (above budget is in **Green**)
Short Revenue (under budget is in **Red**)
Less Expenses (below budget is in **Green**)
Overspent Expenses (above budget is in **Red**)

May's Financials

Revenues –

- **Tax Revenues** have come in under by **\$10,600**. This is currently showing under budget in the Current Supplemental Property Tax revenue. It could be that estimate was overstated or that it will still show up in June.
- **Grants & Donations** are over by **\$15,218**. This grant money is for childcare subsidies that started during COVID. We do not anticipate this any longer.

• **Expenses –**

- **Utilities** are under by **\$14,200**. Lighting reimbursements for April came in at **\$12,600** for the fields at Regional Park. This is a large anomaly and some of it is anticipated to be backed out due to rainouts. We won't see that offset until possibly June.
- **Maintenance Expenses** are under by **\$20,300**. Glancing at the detailed Profit and Loss report, it is reflected across the board. This will more than likely even out over the year.
- **Capital Improvement Projects** are over budget by **\$17,600**. This category is affected by 3 projects.
 - 1) The Fire Loss rebuilding of the Recreation Park Shop; we have spent an additional **\$14,600** this year that has not been billed to the insurance company yet.
 - 2) The Sewer Lift Project; is in process and the District has spent **\$37,800**. It was approved, but is not budgeted for (and won't be until mid-year.)
 - 3) The City's Multi-use Pickleball Court/event space Project; we have received funds from the Sky View Foundation and the City of Auburn to offset the expenses the District has already incurred this year and last year for this project. The account is now showing a negative of **\$39,500**.

Appointments to Note for May:

- Meeting regarding Y Services P & L
- CIVIC Rec meeting, regarding glitches
- Meeting with CSDA
- Buckmaster – new Copier contract signing
- CAL – OES/FEMA audit
- 2023-2024 Audit
- Meeting with Micah at CivicRec

Mike Scheele
Landscape Architect/Project Manager
Report to the Board of Directors
June, 2024

RECREATION PARK

- **Rec. Shop Fire**: All work has finally been completed and staff has been moving in office furniture and building shelves and similar so the personnel move-in can take place. The two metal storage boxes have been moved closer to the shop to help with the unloading. During the first week of July, ATI will be assisting staff in moving boxes and equipment back into the shop areas and providing a dump truck or bin to dispose of unwanted items. Temp office trailer is scheduled to be removed the week of July 8th.
- **Gym Locker Room Floor**: Project has been re-estimated and came in above the 25K cost threshold (32K) and so will need to be bid formally. This cannot be done before the pool opens on 2/5/24 so the project will need to be pushed out to the 24/25 fiscal year in Fall/Winter when the pool/locker rooms are not in use.
- **Sewer Line at South Restroom**: In coordinating with the vendor who gave the budget estimate for this work, it was discovered that the approach could be changed. This would lower the budget estimate below 25K and would allow the district to get three quotes vs formal bid. Staff is setting up a meeting with the vendor to confirm revised scope and will then proceed to get three quotes.
- **Splash Pool Repair-Part 3**: Majority of the final painting has been completed. Minor touch up work will be done in the fall after the pools close.

MEADOW VISTA & PLACER HILLS PARKS

- **Meadow Vista Park Ballfield**: Staff has been coordinating with Sierra Foothills Little League regarding improvements at the ballfield including concrete paving/fenced dugouts at backstop and new scoreboard with controls. ARD has requested \$31k in Placer County Park Dedication Fee monies to combine with approx. \$30k of SFLL funds and in-kind donations to fund the work. Staff attended the 5/16 Placer County Parks Commission Meeting to present the request. It was approved by the commission and will be formally approved at the PCO Board of Supervisors July meeting.

ASHFORD PARK

OVERLOOK PARK

REGIONAL PARK & MARRIOTT MEADOWS SITE

- **Marriott Meadows Park Site Development Project**: Updated construction drawings have been received from the consultant. Staff will be cross checking with the redline set and getting updated cost estimates for all the site furnishings as time permits. Then sending to contractor for fresh pricing/cost estimate.
- **Plumbing Infrastructure**: Contractor on board, this project next in line after Ashford Park. Sewer lift station replacement project is taking priority first.

- **Re-Pave Park Drive and Parking Lot:** Project will be broken into two phases as scope is too big for current budget amount. Phase 1 will be the thinner "throat" of roadway (Park Drive) as it comes into the park at Galena Drive and extending into the wider area parking lot about 100 feet. The existing asphalt is in terrible shape and so the scope is grinding it in place and re-paving instead of overlay paving. Staff has this project out to formal bid as of 6/12 with bid opening scheduled on 7/18. Project award anticipated at the 7/25 Board Meeting. Construction will involve roadway shutdown with illuminated message boards being placed at both ends of the work 7 days prior to construction alerting the public of the shutdown. Work will take up to 5 working days and is currently scheduled for the week of August 25th.
- **Pickle Ball and Tennis Court Crack Repair/surfacing Project:** Contractors warranty crack repair work is starting on Wednesday 6/26. Regional pickleball courts will be first, followed by Regional tennis courts then Meadow Vista tennis court.

CANYON VIEW COMMUNITY CENTER (CVCC)

- **Bike Park:** Bike Park sign footing holes and post setting will be done by staff in-house as schedules permit. Staff has been coordinating with PG&E on getting more soil donations. PG&E is planning on setting up a spoils yard here in Auburn and possibly dedicating one bin to ARD for Bike Park soil. Additional bike park repairs and construction will need to wait until PG&E obtains soil as it is too expensive to purchase and hard to find.

RAILHEAD PARK

- **New Irrigation Pump & Filter:** Scope and budget estimate have been received from contractor and vendor. Formal bid and construction will be pushed to this fall so the work can be done when the park does not need to be irrigated.

WINCHESTER/SUGAR PINE RIDGE PARK

SCHOOL PARK PRESERVE PICKLEBALL COURTS

- **Joint project with City of Auburn and Sky View Foundation:** Project has been slightly delayed by circumstances including the wheelchair lift concrete ADA landing needed to be installed up top in the court area before the asphalt paving could go in. This concrete landing was just completed on Wednesday 6/12 and the paving work was completed on Friday 6/14. The new asphalt needs to cure for 14 days before any court acrylic color surfacing can be applied and is currently scheduled for 7/1. The city will be continuing with the wheelchair lift project concurrently likely followed closely by the tile mural project.

MULTI PARK ITEMS

- **Energy Efficient Upgrades:** Staff has received a 31K quote for light shields to mitigate excess glare on the James Field (only) lights. Both James and Beggs field lights were mentioned in the complaint received from an adjacent neighbor. Warranty replacement work on two light fixtures, one at Regional Park basketball courts and one at Rec Park Pool, is still underway. Another light is malfunctioning at the Rec Park Gym and staff is in process of confirming that it is still under warranty.

MISCELLANEOUS ITEMS

- Replacement of the evergreen shrubs at Rec Park Bocce Courts is complete. Coordinating new Memorial Benches at Recreation and Regional Park. Coordination of installation of new bike racks at Overlook Park. Investigation of parking bumpers and low clearance stickers for placement on and around new solar arrays in parking lots as well as updates of monthly Board reports and Project Activity Reports etc.

Jesse Williams

Facilities & Grounds Manager

Report to the Board of Directors

May, 2024

American River Canyon Overlook Park, Ashford Park, Christian Valley Park, Recreation Park, Railhead Park:

- Backflow testing and recertification performed by All Pro Backflow, Inc.

Ashford Park, Recreation Park, Regional Park:

- Applied Sierra Pacific Turf Supply 16-16-16 72% Slow-Release Nitrogen fertilizer to Ashley Memorial Dog Park, Beggs Field, Recreation Field, Bill Bean Field, Regional Field B and Ridge Runners Field. Supreme 16 GreenR provides up to ten weeks of extended nitrogen release for improved density, plant vigor and color.
- Applied Cal-CM Plus concentrated minerals, a certified organic plant nutrient and soil amendment, to improve the calcium and sulfur deficiencies in the soil at Ashley Memorial Dog Park, Railhead Field A and B, Recreation Field, Beggs Field, James Field, Bill Bean Field, Regional B Field and Ridge Runners Field. This is essential for cellular strength and turf grass vigor. Cal-CM Plus also has the potential to make up to 96% more water available to the turfgrass while simultaneously improving drainage through particle flocculation. This in turn reduces excessive runoff.

Canyon View Community Center, Recreation Park:

- Sierra Snake Removal relocated several rattlesnakes.

Ashford Park:

- Serviced the #15 truck.
- Continued repairing/re-staining the pergolas the annual Auburn Community Service Day participants had started repairing/staining.

Canyon View Community Center:

- Replaced a gas brush cutter that was "deemed not worth repairing".
- Replaced two telescopic pole hedge trimmers that were "deemed not worth repairing" with electric ones to ease us into the post-gas era.
- Replaced a hedge trimmer that was "deemed not worth repairing" with an electric one to ease us into the post-gas era.

Christian Valley Park:

- ABT Plumbing, Electric, Heat & Air replaced a toilet.

Recreation Park:

- Serviced the #23 van and #10, #30 and #31 trucks.
- Knorr Systems serviced the NexGen System.
- Serviced the Smithco Sweep Star V62 Sweeper Vac.
- Serviced a Field King Max S2 backpack sprayer.
- Serviced one of the TX 4x2 Traditional Utility Vehicles.
- Serviced the SDI Sprayer.
- Started repairing the bullpen on Recreation Field.
- Started replacing the border around the sand volleyball courts.

Regional Park:

- Serviced the #24 truck.
- Serviced one of the TX 4x2 Traditional Utility Vehicles.
- Serviced Toro Pro Force Series Debris Blower.
- Serviced the Ventrac 4500Y Compact Tractor.
- Quarterly fire inspections performed by West Coast Fire Inspection.

Mark Brunner

Recreation Services Manager

Report to the Board of Directors

June, 2024

Adult Sports

- Summer Adult Softball is under way. There are nine teams registered for Men's, six teams registered for Women's, and seven teams registered for Co-ed.
- Summer Adult Basketball is sold out with nine teams registered. The summer league began on June 6.

Aquatics

- Water Aerobic currently has 71 participants registered for this summer. Participants are able to attend either morning or evening classes at the Sierra and Placer Hills Pools.
- For this summer, Aquatics was able to recruit enough lifeguards to be able to operate public swim seven days a week. In addition, pool rentals have returned this summer because of the increased lifeguard staff.
- Mermaid Synchronized Swimming Team is currently half way through their league schedule. The Mermaids have won every meet that they have participated in so far. Synchro Swim Championships will be held the weekend of July 12.
- In June the Auburn Robalos Swim Team have started their swim league schedule. Robalos have a 1-1 record to start the season. The 145 registered Robalos swimmers will compete in four more swim meets before Championships.
- Group swim lessons continue to be a popular class this summer. Classes for all of sessions are full for the rest of summer.

- Private swim lessons are also a popular option for families. There are already 70 private swim lessons scheduled for this summer. Aquatics is expected to take on more private swim lessons as the summer progresses.
- Public Swim began on June 10th at both the Sierra Pool and Placer Hills Pool. Sierra Pool is open seven days a week this summer. The pool is averaging 150 participants per day.

Special Events

- Movie In The Park was held at Recreation Park on June 14. This year's featured film was the animated family movie, Migration. For the event the Sierra Pool hosted a free family night swim, the Kiwanis of Auburn passed out free popcorn, and staff hosted kids activities prior to the movie starting.
- Party In The Park is back this summer. The annual event will be held on June 21 at Regional Park. This year's event will feature live music from One Drop Redemption. Auburn Ale House has also generously donated all of the beer for this year's event. Families that attend the event can also expect to visit over 35 unique vendors, sample multiple food trucks, and enjoy the kid's zone. The event will start at 5pm.
- The food truck lineup has been set for the Food Truck Fiesta. Here are the trucks that will be participating in this August's event: Outlaw Cuisine, Maria's Mexican Tacos, The Food Dude Wagon, Tippy Cheese, Old Town Pizza, Fry Boys, Pinorrito, Cousins Maine Lobster, Dubb's Lunchbox, Flores Munchies, Bangin Bowls, and Cowtown Creamery.
- In partnership with Incredible Pets of Auburn and the Placer SPCA, we will be creating a new event called Incredible Pet Adoption Day. This pet adoption day will take place on June 29 at Ashford Park. The Placer SPCA will be bringing out a majority of their adoptable dogs and cats in hope to find them a forever home.

Upcoming Special Event Dates:

- Party In The Park – June 21
- Pirate Day At The Pool – June 25
- Incredible Pet Adoption Day – June 29
- Mermaid Water Show – July 16
- Parks And Big Trucks – July 20
- Food Truck Fiesta – August 23

Youth Programming

- Summer Youth Volleyball League started on May 29. This will be our biggest Youth Volleyball League to date with 86 kids registered for the league. This league is in partnership with the Bear River Recreation and Park District. Games will begin on June 22.
- This summer we are offering 58 different youth summer camps.
- Kinder Ready Preschool is taking tours this summer for the 24-25 school year. The Preschool has 23 families that have committed for the next year. Max capacity for the 24-25 school year will be 24 kids per day.
- Poppy's Sno-Biz will be at Recreation Park every day this summer selling ice cream and snow cones. This is a fundraiser for the Auburn Preschool. The Preschool will collect \$50 a day for each day that the food truck is at Recreation Park during the summer.

Manouch Shirvanioun
Customer Service/Marketing Manager
Report to the Board of Directors
March, 2024

On June 2nd, Pioneer Day was hosted at Meadow Vista Park. Later this month, on June 22nd, Meadow Vista Lions will be hosting their Annual Cornhole Tournament.

Auburn Chamber of Commerce will be hosting 4th of July Celebration at Railhead Park.

- Working on sponsorships for the Obstacle Race
- Working on lining up BIG Trucks for our Parks and Big Trucks event on July 20
- Received schedule from Auburn Little League for All Star Games
- Sacramento Men's Senior Baseball League hosted Father's Day Tournament on June 14, and scheduled night league games for Fall 2024
- Reviewed and approved Fee Waivers
- Leadership Executive Committee Meetings
- Chamber Board Meeting and Ambassador Ribbon Cutting visits

MAY VANDALISM REPORT		LABOR COSTS	MATERIAL COSTS
5/10/2024	American River Canyon - Overlook Park - Permaizer Ext Flat Paint	\$60.00	\$60.70
5/10/2024	Regional Park - Driver tool, socket adapter	\$45.82	\$40.25
5/10/2024	Regional Park - Pool cap. Aluminum	\$45.82	\$2.79
5/10/2024	Regional Park - Connecting link 9/32	\$68.73	\$407.62
Total Labor for May		\$220.37	Total Material for May \$511.36
Total Labor for Fiscal Year 2024-25		\$271.91	Total Labor for Fiscal Year 2024-25 \$702.27
Total Labor for Fiscal Year 2023-24		\$3,524.82	Total Material for Fiscal Year 2024-25 \$38,468.63

8.1 Cover Sheet: Resolution Number 2024-14, 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 2024 – 2025 for the Atwood Ranch III Landscaping & Lighting Assessment District

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution 2024-14, a resolution that would approve the Engineer's Report, confirm the diagram and assessment, and order the continuation of assessment for fiscal year 2024 - 2025 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 2023-24 Approved Rate: \$206.01 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 No. 2024-03 at the February 29, 2024, 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 2024-25, 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 30, 2024, Board meeting, the Board reviewed the Engineer's Report and adopted resolution No. 2024-13 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 2024-25.

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
FY 19-20	4.49%	\$215.81
FY 20-21	2.45%	\$221.10
FY 21-22	2.00%	\$225.52
FY 22-23	4.24%	\$235.09
FY 23-24	4.88%	\$245.56
FY 24-25	2.62%	\$253.02

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
FY 19-20	\$176.68	\$25,265
FY 20-21	\$185.54	\$26,532
FY 21-22	\$190.03	\$27,174
FY 22-23	\$198.09	\$28,326
FY 23-24	\$206.01	\$29,459
FY 24-25	\$211.41	\$30,231

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 2024-25 BUDGET, SERVICES & IMPROVEMENTS

The following table summarizes the revenues and costs projected for FY 2024-25.

Summary of revenue and total cost	FY 2024-25
Assessment Revenue	\$30,321
Costs:	
Services	\$28,114
Transfer To / (From) Equipment Replacement	(\$6,500)
Incidentals/Admin Costs	\$5,654

- Preserves/ Tot Lot Parks maintained:

- a. Maintenance of a wetland Nature Preserve (which includes a pond), a tot lot and adjacent former “natural turf” area within the development area known as Atwood Ranch III. Maintenance is performed differently for the Nature Preserve (including the pond) versus the tot lot/park.
- Other Services:
 - b. Maintenance of trails in the wetlands preserve area
 - c. Irrigation and turf of a small grass area adjacent to the tot lot
 - d. Monitoring of 10.69 acres of wetlands preserve area with associated riparian scrub land, seeps, floodplains and drainage areas to a stormwater detention area
 - e. 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 2024-14 that would approve the Engineer’s Report, confirm the diagram and assessment, and order the continuation of assessment for fiscal year 2024-2025 for Atwood Ranch III Landscaping and Lighting Assessment District as the final step in levying the continued assessments.

RESULT OF RECOMMENDED ACTION

The Board will order the levy of the continued assessments for fiscal year 2024-25, at the rate of \$211.41, and will cause those levies to be submitted by SCI Consulting Group to the County Auditor to be included on the 2024-25 property tax bills.

ATTACHMENTS:

Resolution Number 2024-14
Atwood III 2024 – 25 Engineer’s Report

RESOLUTION NO. 2024-14

**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
2024-25 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. 2024-3, 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 2024-25; 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. 2024-13, 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 27th, 2024, 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, including information regarding remote access to the hearing via internet video conference; 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 2024-25 shall be continued at the rate of two hundred eleven dollars and forty-one cent (\$211.41) per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2024-25, 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 2024-25 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 2024-25 property tax bills meet the requirements of Proposition 218 that added Articles XIII C and XIII D to the California Constitution.

PASSED AND ADOPTED this 27^h day of June 2024.

AYES:

NOES:

ABSENT:

ABSTAIN:

Scott Holbrook
Chair, Board of Directors

ATTEST:

Cathy Warford
Clerk of the Board of Directors

FY 2024-25

Engineer's Report

Auburn Area Recreation and Park District
Landscaping and Lighting Assessment District
Atwood Ranch III

June 2024
Final Report

Engineer of Work:



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Auburn Area Recreation and Park District

Board of Directors

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Sue Ingle, Vice Chair

H. Gordon Ainsleigh, Director

James A. Gray, Director

Mike Lynch, Director

District Administrator

Kahl Muscott

Administrative Services Manager

Veona Galbraith

Clerk/Secretary of the Board and to the District Administrator

Cathy Warford

District Legal Counsel

Derek Cole

Engineer of Work

Lead Assessment Engineer, John Bliss, M. Eng., P.E.

SCI Consulting Group

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Executive Summary

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 tot lot/park and wetlands Nature Preserve areas, including an existing pond, herby collectively referred to as the "Nature Preserve" 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 Nature Preserve and pond areas, and the tot lot/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 XIID 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 2023-24 was \$246.56 per single family equivalent benefit unit. The annual change in the CPI from December 2022 to December 2023 was 2.62%. Therefore, the maximum authorized assessment rate for Fiscal Year 2024-25 has been increased from \$246.56 to \$253.02 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2024-25 at the rate of \$211.41 per single family equivalent benefit unit, which is a 2.62% increase over fiscal year 2023-24 and 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 on February 29, 2024.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements and services that would be funded by the proposed 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 XIIIID 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 the 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 Nature Preserve and tot lot/park maintenance and improvements. This hearing is scheduled for June 27, 2024, 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 2024-25. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller in July 2023 for inclusion on the property tax roll for Fiscal Year 2024-25.

The maintenance of 10.69 acres of wetland preserves 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 Nature Preserve, and pond areas and tot lot/park area are now provided by the Auburn Area RPD. For clarification purposes, the wetland Nature Preserve (“preserve”) is located in Lot B and C. The tot lot park/ (“park”) area is located in Lot B. The clarification defines these areas because maintenance is performed differently for the Nature Preserve (including the pond) versus the tot lot/park.

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 XIII C 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 that benefits the assessed property.

Proposition 218 describes several 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. SCCOSA

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 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 were 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 XIIC and XIID 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 the 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 agents 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 2024-25 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/park within the development area known as Atwood Ranch III, as well as trails in the wetlands Nature Preserve area; irrigation and turf of a small grass area adjacent to the tot lot/park; monitoring of 10.69 acres of wetlands Nature Preserve, which includes the existing pond area (located within the area currently known as Lots B and C) with associated riparian scrubland, 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

Beginning Fund Balance, June 30, 2024¹	\$7,099.00
Equipment Replacement Reserve Balance, June 30, 2024²	\$17,004.00
Installation, Maintenance & Servicing Costs	
Maintenance Labor (Incl. Roll-Ups)	\$10,177.20
Water Costs	\$3,337.20
Park Improvements (turf, shrubs, walkways, irrigation)	\$14,600.00
Preserve Monitoring	\$5,000.00
Transfer to/from Equipment Replacement	(\$6,500.00)
Subtotal - Installation, Maintenance and Servicing	\$26,614.40
Administrative Costs	
County Collection Charges	\$309.00
Insurance	\$1,140.00
Administration Costs	\$4,205.00
Subtotal - Administration	\$5,654.00
Totals Installation, Maintenance, Servicing and Administration	\$32,268.40
Total Benefit of Improvements	\$32,268.40
Equivalent Dwelling Units (EDU)	143
Benefit Received per Equivalent Dwelling Unit	\$225.65
Less:	
Contribution from Other Sources for General Benefit	(\$2,037.01)
Net Cost Installation, Maintenance, Servicing and Administration	\$30,231.39
Budget Allocation to Property	\$30,231.39
Equivalent Dwelling Units (EDU)	143
Assessment per Equivalent Dwelling Unit	\$211.41

Budget Notes:

¹ In Fiscal Year 2019-20, the Auburn Area RPD experienced a depletion of the beginning fund balance for the Assessment District, which was caused by the following projects that were undertaken:

- Replacement of previously planted shrubs and bushes that had died
- Repairs to the walking pathway due to root intrusion and uplifting, creating a safety hazard
- Upon notification of a requirement from Cal Fire, defensible space in the nature preserve was increased from 25 feet to 100 feet

These projects resulted in much higher labor and Nature Preserve and park improvement costs, including equipment rentals, which will have to be repaid over time from the Assessment District to the RPD's General Fund. The necessity to repay the funds borrowed from the General Fund is a major factor requiring the assessment rate increase in Fiscal Year 2024-2025.

² The item "Equipment Replacement Reserve Balance" refers to funds maintained for future replacement of playground equipment and picnic tables.

Historical Notes:

The maintenance of 10.69 acres of wetland preserves was provided by the developer for the first five years after the Assessment District was formed, beginning in Fiscal Year 2005-06. The wetlands Nature 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/park, including installation and maintenance of irrigation and turf.

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 pond in the Nature Preserve area, particularly to eliminate issues of stagnant water.

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.

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 tot lot/park improvements and wetlands Nature 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 tot lot/park or wetland Nature Preserve 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 Nature Preserve and tot lot/park areas within the Assessment District.
- B. Access to improved Nature Preserve and tot lot/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 the 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 Nature Preserve and tot lot/park improvements are a direct advantage and special benefit to property that is proximate to a Nature Preserve and tot lot/ 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 Nature Preserve and tot lot/park areas within the Assessment District

Only the specific properties within 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 the absence of the assessments, the Improvements would not be provided, and the Nature Preserve and tot lot/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 Nature Preserve and tot lot/park areas 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 the Nature Preserve and tot lot/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 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 Nature Preserve and tot lot/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 the 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 the 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 the 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 Nature Preserve and tot lot/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 the 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 Nature Preserve and tot lot/park areas 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 the 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 is 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 are 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 the 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 District Board of Directors ("Board"), and the decision of the District Board shall be final.

Assessment

WHEREAS, the District Board of Directors of the Auburn Area Recreation & Park District, County of Placer, California, by resolution adopted on May 25, 2023, ordered the initiation of proceedings for the continuation of the assessments for the Atwood Ranch III Landscaping and Lighting Assessment District for Fiscal Year 2024-25, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIII D of the California Constitution (collectively “the Act”); and

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.

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.

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 2024-25, is generally as follows in Figure 2 on the next page.

Figure 2 – Assessment Estimate of Cost, Fiscal Year 2024-25

Item	FY 2024-25 Budget
Park Maintenance & Improvements	\$28,114
Preserve Maintenance and Monitoring	\$5,000
Transfer To/From Equipment Replacement	(\$6,500)
Incidental Expenses	\$5,654
TOTAL BUDGET	\$32,268
Less:	
Contribution from Other Sources for General Benefit	(\$2,037)
NET AMOUNT TO ASSESSMENTS	\$30,231

And I do hereby assess and apportion said the 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 2023-24 was \$246.56 per single family equivalent benefit unit. The annual change in the CPI from December 2022 to December 2023 was 2.62%. Therefore, the maximum authorized assessment rate for Fiscal Year 2024-25 has been increased from \$246.56 to \$253.02 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2024-25 at the rate of \$211.41 per single family equivalent benefit unit, which is a 2.62% increase over fiscal year 2023-24 and 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 Fiscal Year 2024-25. 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 2024-25 for each parcel or lot of land within the said Atwood Ranch III Landscaping and Lighting Assessment District.

Dated: June 17, 2024

Engineer of Work

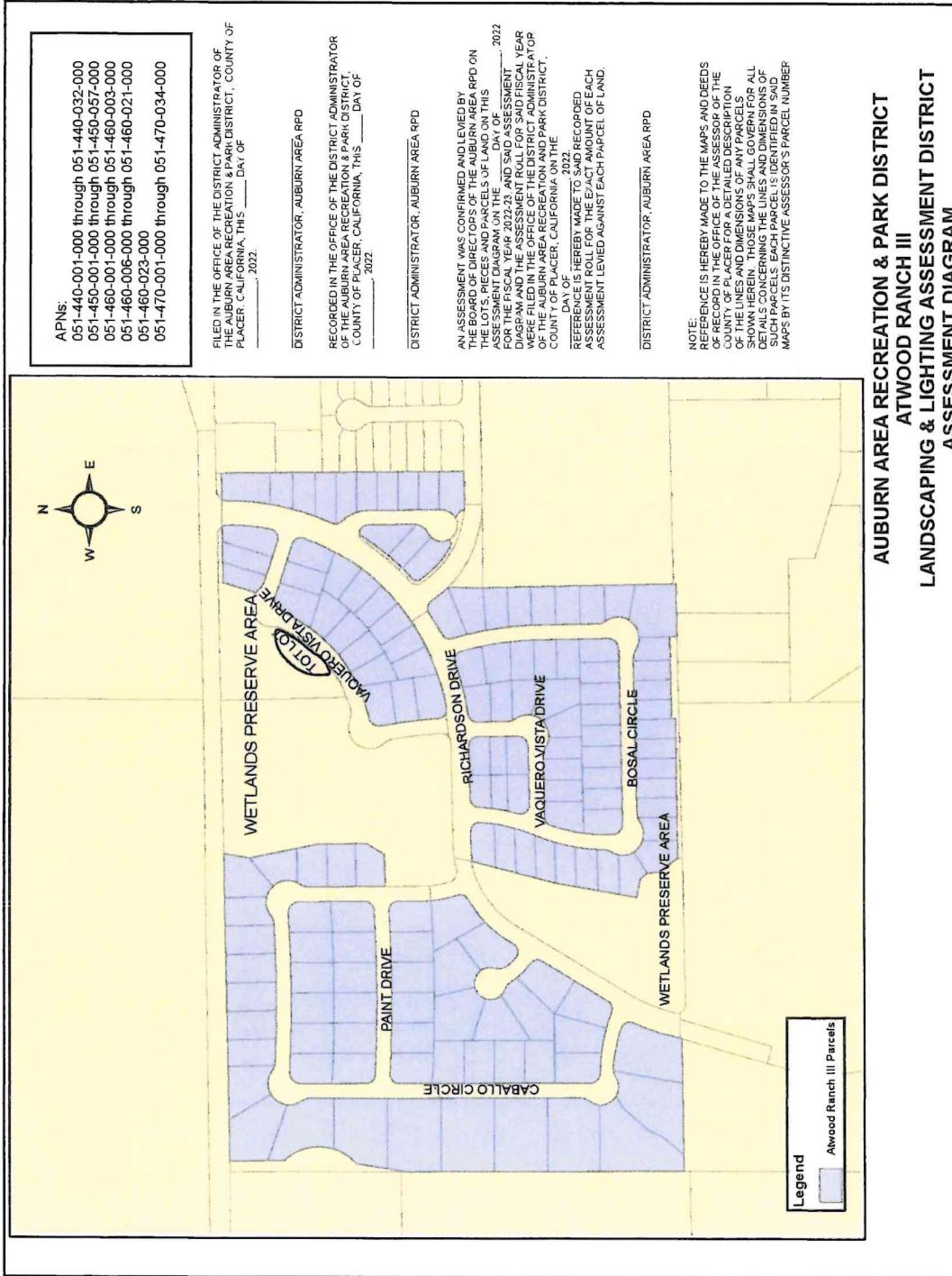


By John W. Bliss

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.



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
 051-460-006-000 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 AND PARK DISTRICT, COUNTY OF PLACER, CALIFORNIA, THIS ____ DAY OF _____, 2022.

DISTRICT ADMINISTRATOR, AUBURN AREA RPD

RECORDED IN THE OFFICE OF THE DISTRICT ADMINISTRATOR OF THE AUBURN AREA RECREATION AND PARK DISTRICT, COUNTY OF PLACER, CALIFORNIA, THIS ____ DAY OF _____, 2022.

DISTRICT ADMINISTRATOR, AUBURN AREA RPD

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE AUBURN AREA RPD ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE ____ DAY OF _____, 2022 FOR THE FISCAL YEAR 2022-23. AND SAID ASSESSMENT, AS WELL AS THE ASSESSMENT MAPS, MAPS AND MAPS WERE FILED IN THE OFFICE OF THE DISTRICT ADMINISTRATOR OF THE AUBURN AREA RECREATION AND PARK DISTRICT, COUNTY OF PLACER, CALIFORNIA, ON THE ____ DAY OF _____, 2022.

REFERENCES HEREBY MADE TO SAID RECORDED ASSESSMENT MAPS FOR THE EACH QUANTITY OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

DISTRICT ADMINISTRATOR, AUBURN AREA RPD

NOTE: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF PLACER FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

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

Appendix A – Assessment Roll, FY 2024-25

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.

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8.2 Cover Sheet: Resolution #2024-15 Indemnifying Placer County for Collection of Atwood III Assessments

Auburn Area Recreation and Park District Board of Directors meeting June 27, 2024

THE ISSUE:

Shall the Auburn Area Recreation and Park District (ARD) adopt Resolution #2024-15, 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

Adopt and approve Resolution #2024-15, a resolution defending and indemnifying Placer County for collection of Atwood III assessments.

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 2024-15
Certification of collection charges for the County of Placer

RESOLUTION NO. 2024-15

REQUESTING COLLECTION OF CHARGES ON TAX ROLL
FOR TAX YEAR 2024-25

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 27th day of June 2024, by the following vote on roll call:

AYES:

NOES:

ABSENT:

ABSTAIN:

Scott Holbrook
CHAIR, BOARD OF DIRECTORS

ATTEST:

Kahl Muscott
DISTRICT ADMINISTRATOR

**CERTIFICATION OF COLLECTION CHARGES
FOR THE COUNTY OF PLACER**

FOR TAX YEAR 2024-25

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") has requested that the County of Placer collect the above named Charges on the County tax roll; and

NOW, THEREFORE, the undersigned represents and warrants to the County as follows:

The District/City 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.

Dated: _____ Signature: _____

Name: _____

Title: _____

8.3 Cover sheet – Review of Emergency Action - Regional Park Sewer Lift Station Emergency Repairs

**Auburn Area Recreation and Park District Board of Directors Meeting, May 30, 2024;
June 27, 2024**

The Issue

Shall the Auburn Area Recreation and Park District Board of Directors review, and approve by 4/5th vote, the need to continue the action on the emergency finding for the repairs of the Regional Park sewer lift station?

Background

The ARD Board of Directors authorized emergency action be taken for the repairs of the Regional Park sewer lift station on April 22, 2024. This authorization included a finding that an exemption to public bidding was necessary to mitigate the immediate public health issues resulting from this equipment failure.

California Public Contract Code, §22050 allows for this emergency action. Part of this section of the Public Contract Code states the following:

(3) If a person with authority delegated pursuant to paragraph (1) or (2) orders any action specified in paragraph (1) of subdivision (a), that person shall report to the governing body, at its next meeting required pursuant to this section, the reasons justifying why the emergency will not permit a delay resulting from a competitive solicitation for bids and why the action is necessary to respond to the emergency.

(c)(1) If the governing body orders any action specified in subdivision (a), the governing body shall review the emergency action at its next regularly scheduled meeting and, except as specified below, at every regularly scheduled meeting thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue the action. If the governing body meets weekly, it may review the emergency action in accordance with this paragraph every 14 days.

(2) If a person with authority delegated pursuant to subdivision (b) orders any action specified in paragraph (1) of subdivision (a), the governing body shall initially review the emergency action not later than seven days after the action, or at its next regularly scheduled meeting if that meeting will occur not later than 14 days after the action, and at least at every regularly scheduled meeting thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue the action, unless a person with authority delegated pursuant to subdivision (b) has terminated that action prior to the governing body reviewing the emergency action and making a determination pursuant to this subdivision. If the governing body meets weekly, it may, after the initial review, review the emergency action in accordance with this paragraph every 14 days.

(3) When the governing body reviews the emergency action pursuant to paragraph (1) or (2), it shall terminate the action at the earliest possible date that conditions warrant so that

the remainder of the emergency action may be completed by giving notice for bids to let contracts.

In regards to the reasons that this emergency work will not permit a delay resulting from a competitive solicitation for bids and why the action is necessary to respond to the emergency is due to the fact that this is a public health issue, dealing with raw sewage that has to be manually pumped out of the holding tank.

Regarding the rest of the sections, the emergency work is still happening, with materials ordered. The controller for the lift station will take a few more weeks to arrive, however the lift station is still not working and there is still a threat to public health, therefore there is still a need to continue the action.

Recommendation for the Board of Directors

Review and approve, by 4/5th vote, that there is still a need to continue the emergency action on the Regional Park sewer lift station and the reasons that the emergency work will not permit a delay resulting from a competitive solicitation for bids.

Fiscal Impact

The quote for the equipment and materials is \$64,094.28. ARD will order this equipment and materials and supply it to ABT.

The quote for the labor to install the equipment and make necessary repairs is \$29,364 plus the cost of any necessary permits (estimated to be \$500 – \$1,000).

ARD staff proposes using residuals (surplus) from FY 23/24 to fund this work.

Attachments

None

SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

9.1 County Mitigation Fund, current balance \$710,000

9.2 City Mitigation Fund, current balance \$259,897 (Available Funds - \$23,698)

9.3 Placer County Investment Report as of April 30, 2024

Office of
Tristan Butcher
Treasurer-Tax Collector
County of Placer



COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of April 30, 2024

2976 Richardson Drive • Auburn, California 95603
Tax Collector / Business Licenses (530) 889-4120 • Treasurer (530) 889-4140 • Bonds (530) 889-4146

PREFACE

Placer County Treasurer's Pooled Investment Report

April 30, 2024

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

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

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

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

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

Government Code 53646 Compliance Report

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

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

The Weighted Average Maturity of the investments with the Treasury is 555 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$844,933,736.08 in cash and investments maturing in the next 180 days.



**General Fund
Portfolio Management
Portfolio Summary
April 30, 2024**

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	185,000,000.00	185,000,000.00	185,000,000.00	6.79	1	1	5.010	5.079
U.S. Treasury Coupons	655,000,000.00	630,335,751.65	642,946,672.35	23.58	1,194	667	3.095	3.138
mPower Placer - Long Term	3,264,924.45	3,102,957.97	3,269,063.98	0.12	7,340	4,523	4.076	4.132
Federal Agency Coupons	1,564,000,000.00	1,534,849,850.00	1,563,821,637.34	57.36	1,068	604	3.369	3.415
Collateralized Inactive Bank Deposits	20,000,000.00	20,000,000.00	20,000,000.00	0.73	1	1	4.438	4.500
Negotiable Certificates of Deposit	70,000,000.00	69,868,700.00	70,000,000.00	2.57	327	280	5.363	5.437
Collateralized CDs	23,000,000.00	23,000,000.00	23,000,000.00	0.84	552	276	4.925	4.993
Commercial Paper Disc. -Amortizing	150,000,000.00	149,558,333.26	149,558,333.32	5.49	41	20	5.332	5.406
Federal Agency Disc. -Amortizing	50,000,000.00	49,992,500.00	50,000,000.00	1.83	1	0	5.344	5.418
Local Agency Bond	9,923,475.23	9,650,322.80	9,923,475.23	0.36	7,043	4,945	2.984	3.026
mPower Placer	8,166,820.52	7,412,494.36	8,166,820.52	0.30	7,706	5,463	3.662	3.713
mPower - Folsom	429,225.47	408,435.99	429,225.47	0.02	7,683	4,624	3.260	3.305
Investments	2,738,784,445.67	2,683,179,346.03	2,726,115,228.21	100.00%	969	555	3.632	3.682

Cash								
Passbook/Checking (not included in yield calculations)	14,882,172.88	14,882,172.88	14,882,172.88		1	1	0.000	0.000
Total Cash and Investments	2,753,666,618.55	2,698,061,518.91	2,740,997,401.09		969	555	3.632	3.682

	April 30 Month Ending	Fiscal Year To Date
Total Earnings	8,173,511.77	65,938,496.34
Current Year		
Average Daily Balance	2,702,663,527.94	2,378,037,988.26
Effective Rate of Return	3.68%	3.32%

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

**General Fund
Portfolio Management
Portfolio Details - Investments
April 30, 2024**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP											
22486		California Asset Mgmt Prog	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	5.000	5.000	1	06/15/2024
SY523345	23345	CalTRUST	35,000,000.00	04/05/2024	35,000,000.00	35,000,000.00	35,000,000.00	5.420	5.420	1	01/31/2026
		Subtotal and Average	180,333,333.33		185,000,000.00	185,000,000.00	185,000,000.00		5.079	1	
U.S. Treasury Coupons											
91282CCG4	21124	U.S. TREASURY N/B	5,000,000.00	09/28/2021	5,000,000.00	4,967,900.00	4,998,616.45	0.250	0.476	45	06/15/2024
91282CBH3	20549	U. S. TREASURY COUPON	10,000,000.00	03/10/2021	10,000,000.00	9,214,500.00	9,927,293.06	0.375	0.773	640	01/31/2026
9128282U3	20550	U. S. TREASURY COUPON	10,000,000.00	03/10/2021	10,000,000.00	9,884,800.00	10,047,356.05	1.875	0.443	122	08/31/2024
912828252	20551	U. S. TREASURY COUPON	10,000,000.00	03/10/2021	10,000,000.00	9,712,400.00	10,060,693.74	1.375	0.559	275	01/31/2025
91282CAJ0	20553	U. S. TREASURY COUPON	10,000,000.00	03/11/2021	10,000,000.00	9,370,700.00	9,943,667.87	0.250	0.680	487	08/31/2025
91282CAB7	20556	U. S. TREASURY COUPON	10,000,000.00	03/11/2021	10,000,000.00	9,406,300.00	9,949,588.76	0.250	0.660	456	07/31/2025
91282CBH3	20557	U. S. TREASURY COUPON	10,000,000.00	03/11/2021	10,000,000.00	9,214,500.00	9,930,609.96	0.375	0.753	640	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON	10,000,000.00	03/11/2021	10,000,000.00	9,205,500.00	9,948,818.87	0.500	0.786	668	02/28/2026
9128282T0	20569	U. S. TREASURY COUPON	10,000,000.00	03/19/2021	10,000,000.00	9,478,900.00	9,956,145.09	0.250	0.662	395	05/31/2025
9128282W3	20575	U. S. TREASURY COUPON	10,000,000.00	03/25/2021	10,000,000.00	9,443,800.00	9,957,483.80	0.250	0.621	425	06/30/2025
91282CAM3	20590	U. S. TREASURY COUPON	10,000,000.00	04/07/2021	10,000,000.00	9,333,600.00	9,930,667.28	0.250	0.749	517	09/30/2025
912828Y87	20591	U. S. TREASURY COUPON	10,000,000.00	04/07/2021	10,000,000.00	9,910,300.00	10,032,875.72	1.750	0.421	91	07/31/2024
9128282T0	20600	U. S. TREASURY COUPON	10,000,000.00	04/09/2021	10,000,000.00	9,478,900.00	9,956,760.16	0.250	0.656	395	05/31/2025
91282CAB7	20601	U. S. TREASURY COUPON	10,000,000.00	04/09/2021	10,000,000.00	9,406,300.00	9,944,774.46	0.250	0.700	456	07/31/2025
91282CAB7	20612	U. S. TREASURY COUPON	10,000,000.00	04/15/2021	10,000,000.00	9,406,300.00	9,950,015.94	0.250	0.658	456	07/31/2025
91282CCC3	20670	U. S. TREASURY COUPON	10,000,000.00	05/20/2021	10,000,000.00	9,980,200.00	9,998,624.05	0.250	0.349	14	05/15/2024
91282CCL3	21049	U. S. TREASURY COUPON	10,000,000.00	08/06/2021	10,000,000.00	9,899,000.00	9,999,563.55	0.375	0.396	75	07/15/2024
91282CCL3	21059	U. S. TREASURY COUPON	10,000,000.00	08/13/2021	10,000,000.00	9,899,000.00	9,999,286.11	0.375	0.410	75	07/15/2024
91282CCC3	21061	U. S. TREASURY COUPON	10,000,000.00	08/13/2021	10,000,000.00	9,980,200.00	9,999,532.49	0.250	0.373	14	05/15/2024
91282CCL3	21140	U. S. TREASURY COUPON	10,000,000.00	10/08/2021	10,000,000.00	9,899,000.00	9,997,218.10	0.375	0.512	75	07/15/2024
91282CAB7	21152	U. S. TREASURY COUPON	10,000,000.00	10/19/2021	10,000,000.00	9,899,000.00	9,994,580.08	0.375	0.642	75	07/15/2024
91282CCL3	21196	U. S. TREASURY COUPON	10,000,000.00	11/10/2021	10,000,000.00	9,899,000.00	9,993,289.88	0.375	0.705	75	07/15/2024
91282CCC3	21219	U. S. TREASURY COUPON	10,000,000.00	12/02/2021	10,000,000.00	9,980,200.00	9,998,179.12	0.250	0.730	14	05/15/2024
91282CEV3	22473	U. S. TREASURY COUPON	20,000,000.00	04/21/2023	20,000,000.00	19,488,200.00	19,759,037.99	3.000	4.054	440	07/15/2025
9128282A7	22474	U. S. TREASURY COUPON	20,000,000.00	04/21/2023	20,000,000.00	18,503,200.00	19,019,234.74	1.500	3.799	836	08/15/2026
9128282R0	22475	U. S. TREASURY COUPON	20,000,000.00	04/21/2023	20,000,000.00	18,429,600.00	19,136,091.07	2.250	3.681	1,201	08/15/2027
9128283W8	22476	U. S. TREASURY COUPON	10,000,000.00	04/21/2023	10,000,000.00	9,290,600.00	9,691,550.43	2.750	3.644	1,385	02/15/2028
91282CGG0	22558	U. S. TREASURY COUPON	5,000,000.00	06/12/2023	5,000,000.00	4,956,800.00	4,974,893.05	4.125	4.825	275	01/31/2025
9128283W8	22593	U. S. TREASURY COUPON	20,000,000.00	06/29/2023	20,000,000.00	18,581,200.00	19,035,636.45	2.750	4.161	1,385	02/15/2028
91282CFE6	22609	U. S. TREASURY COUPON	10,000,000.00	07/06/2023	10,000,000.00	9,745,700.00	9,772,823.44	3.125	5.002	471	08/15/2025
91282CHH7	22612	U. S. TREASURY COUPON	10,000,000.00	07/10/2023	10,000,000.00	9,821,500.00	9,903,893.85	4.125	4.614	775	06/15/2026

Portfolio PLCR
NLI AC
PM (PRF_PM2) 7.3.11

Data Updated: FUNDSNAP: 05/08/2024 10:52
Run Date: 05/08/2024 - 10:52

**General Fund
Portfolio Management
Portfolio Details - Investments
April 30, 2024**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM		Maturity Date	
									365	Days to Maturity		
U.S. Treasury Coupons												
91282CGL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,814,500.00	9,879,468.98	4.000	4.722	655	02/15/2026	
91282CEU1	22614	U. S. TREASURY COUPON		07/10/2023	20,000,000.00	19,490,600.00	19,557,188.39	2.875	4.968	410	06/15/2025	
91282CFE6	22615	U. S. TREASURY COUPON		07/10/2023	15,000,000.00	14,618,550.00	14,680,486.07	3.125	4.882	471	08/15/2025	
91282CEQ0	23052	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,749,500.00	9,766,341.35	2.750	5.127	379	05/15/2025	
91282CHU8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,867,200.00	9,930,043.86	4.375	4.705	836	08/15/2026	
91282CGE5	23116	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,596,800.00	19,663,138.69	3.875	4.927	624	01/15/2026	
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,789,800.00	19,864,562.56	4.500	4.829	805	07/15/2026	
91282X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	18,603,200.00	18,700,722.07	2.375	4.723	1,109	05/15/2027	
91282B4N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	18,609,400.00	18,727,118.20	2.875	4.642	1,475	05/15/2028	
91282CGE5	23129	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	9,798,400.00	9,798,563.57	3.875	5.137	624	01/15/2026	
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	9,894,900.00	9,882,906.34	4.500	5.073	805	07/15/2026	
91282X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	13,952,400.00	13,910,841.57	2.375	5.014	1,109	05/15/2027	
91282B4N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	13,957,050.00	13,877,345.15	2.875	4.968	1,475	05/15/2028	
91282CHM6	23150	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,894,900.00	9,971,820.90	4.500	4.635	805	07/15/2026	
91282CH80	23152	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,730,100.00	9,803,094.46	3.625	4.659	744	05/15/2026	
91282B4V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	18,540,600.00	19,187,216.75	2.875	3.920	1,567	08/15/2028	
91282CHM6	23204	U. S. TREASURY COUPON		12/21/2023	40,000,000.00	39,579,600.00	40,279,215.58	4.500	4.162	805	07/15/2026	
91282CH80	23205	U. S. TREASURY COUPON		12/21/2023	10,000,000.00	9,765,951.65	9,929,687.27	3.625	4.176	744	05/15/2026	
91282CGE5	23206	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,596,800.00	19,665,873.02	3.875	4.289	624	01/15/2026	
		Subtotal and Average	642,752,657.51		655,000,000.00	630,335,751.65	642,946,672.35		3.138	667		
mPower Placer - Long Term												
2015NR-A	2015NR-A	mPower Placer		06/16/2015	862,741.56	816,275.16	862,741.56	4.000	3.999	4,141	09/02/2035	
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2016	1,921,451.10	1,805,601.05	1,921,451.10	4.000	4.000	4,507	09/02/2036	
72601FAC2	2018B	Public Finance Authority		06/28/2018	480,731.79	481,081.76	484,871.32	5.050	4.894	5,266	10/01/2038	
		Subtotal and Average	3,269,101.73		3,264,924.45	3,102,957.97	3,269,063.98		4.132	4,523		
Federal Agency Coupons												
3133EMMQ2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,661,200.00	9,999,292.13	0.300	0.310	257	01/13/2025	
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,210,100.00	9,895,983.33	1.000	1.021	733	05/04/2026	
3133EMEA0	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,953,600.00	10,000,000.00	0.330	0.330	33	06/03/2024	
3133EMEA0	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,953,600.00	10,000,000.00	0.330	0.330	33	06/03/2024	
3133EMZU5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,851,000.00	10,000,000.00	0.460	0.460	110	08/19/2024	
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,638,300.00	9,996,097.12	0.480	0.531	285	02/10/2025	
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,518,800.00	9,998,568.22	0.610	0.624	387	05/23/2025	

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Federal Agency Coupons												
3133EL056	21260	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,958,600.00	4,998,333.33	0.570	0.769	62	07/02/2024	
3130AKMA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,851,100.00	9,999,544.66	0.320	0.326	266	01/22/2025	
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	9,216,100.00	9,999,301.45	0.500	0.504	638	01/29/2026	
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,661,800.00	9,998,928.27	0.330	0.345	259	01/15/2025	
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,661,800.00	9,998,928.27	0.330	0.345	259	01/15/2025	
3130AL TH7	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,799,500.00	10,000,000.00	0.510	0.510	152	09/30/2024	
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,241,200.00	9,969,439.60	0.750	0.923	664	02/24/2026	
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,807,900.00	9,999,879.17	0.500	0.503	148	09/26/2024	
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,968,500.00	10,000,000.00	0.375	0.375	23	05/24/2024	
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,627,700.00	10,000,000.00	0.625	0.625	302	02/27/2025	
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,879,000.00	10,000,000.00	0.410	0.410	92	08/01/2024	
3130AMXJ6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,797,400.00	10,000,000.00	0.500	0.542	152	09/30/2024	
3130AMV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,920,800.00	9,998,410.78	0.330	0.431	58	06/28/2024	
3130AMZ08	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,843,700.00	9,999,634.01	0.510	0.521	121	08/30/2024	
3130ANSM3	21083	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,925,000.00	10,000,000.00	0.400	0.400	55	08/25/2024	
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,607,000.00	5,000,000.00	0.900	0.760	847	08/26/2026	
3130ANSM3	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,587,100.00	5,000,000.00	1.250	1.000	847	08/26/2026	
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	4,962,500.00	5,000,000.00	1.000	0.400	55	08/25/2024	
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	9,092,900.00	10,000,000.00	1.000	1.001	847	08/26/2026	
3130AP3J2	21130	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,620,150.00	5,000,000.00	0.850	0.850	665	02/25/2026	
3130APMK8	21202	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,960,950.00	4,999,596.15	0.400	0.451	58	06/28/2024	
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/16/2021	10,000,000.00	9,656,900.00	9,996,301.25	0.550	0.600	274	01/30/2025	
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,915,050.00	4,998,676.47	0.750	0.822	138	09/16/2024	
3130APB85	21238	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	4,736,900.00	4,995,657.02	1.000	1.146	475	08/19/2025	
3130AQC7	21253	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	3,658,000.00	4,000,000.00	1.250	1.250	849	08/28/2026	
3130AQC78	21256	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,587,000.00	10,000,000.00	1.200	1.200	405	06/10/2025	
3130AQCN1	21257	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	9,798,700.00	10,000,000.00	1.750	1.317	260	01/16/2025	
3130AQCJ0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	4,600,550.00	5,000,000.00	1.330	1.468	807	07/17/2026	
3130AQCQ5	21259	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,772,400.00	10,000,000.00	1.625	1.254	261	01/17/2025	
3130AQEN9	21283	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	9,742,600.00	10,000,000.00	1.750	1.541	412	06/17/2025	
3130AQFH1	21291	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	14,691,900.00	15,000,000.00	1.500	1.111	261	01/17/2025	
3130AQGT4	21311	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,689,400.00	10,000,000.00	1.000	1.000	274	01/30/2025	
3130AQFG3	21312	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,920,900.00	9,999,644.44	0.950	0.970	65	07/05/2024	
3130AQNBS	21318	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,857,450.00	4,992,472.91	1.100	1.320	257	01/13/2025	
				01/21/2022	5,000,000.00	4,854,150.00	4,993,981.48	1.125	1.295	265	01/21/2025	
				01/27/2022	5,000,000.00	4,872,600.00	4,999,076.38	1.750	1.442	271	01/27/2025	

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Federal Agency Coupons												
3130ATVC8	22216	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	9,992,800.00	10,003,990.16	4.875	4.520	44	06/14/2024	
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,979,400.00	4,997,645.87	4.375	4.510	135	09/13/2024	
3130ASZH5	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,978,100.00	4,991,047.59	4.000	4.585	119	08/28/2024	
3130AUTZ0	22346	FEDERAL HOME LOAN BANK		02/08/2023	25,000,000.00	25,000,000.00	25,000,000.00	4.780	4.805	0	05/01/2024	
3130AUWX8	22360	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,999,200.00	10,000,000.00	4.960	4.966	6	05/07/2024	
3130AUWW0	22361	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,998,400.00	10,000,000.00	4.960	4.966	12	05/13/2024	
3130AUWZ3	22362	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,990,300.00	10,000,000.00	4.880	4.883	68	07/08/2024	
3130AUWY6	22363	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,989,500.00	10,000,000.00	4.880	4.883	75	07/15/2024	
3130AVBB7	22386	FEDERAL HOME LOAN BANK		03/06/2023	25,000,000.00	25,000,000.00	25,000,000.00	5.370	5.377	9	05/10/2024	
3130AVB92	22387	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	9,999,500.00	10,000,000.00	5.360	5.367	19	05/20/2024	
3130AVBA9	22388	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	9,999,400.00	10,000,000.00	5.360	5.367	27	05/28/2024	
3130AVGT1	22413	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,963,700.00	15,000,000.00	4.150	4.154	72	07/12/2024	
3130AVG97	22414	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,962,050.00	15,000,000.00	4.180	4.184	79	07/19/2024	
3130AVJG8	22425	FEDERAL HOME LOAN BANK		03/28/2023	10,000,000.00	9,979,500.00	10,000,000.00	4.380	4.385	75	07/15/2024	
3130AVJA1	22428	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,963,200.00	20,000,000.00	4.400	4.405	68	07/08/2024	
3130AVJB9	22429	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,965,800.00	20,000,000.00	4.410	4.415	61	07/01/2024	
3130AVLS9	22441	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,949,500.00	25,000,000.00	4.285	4.290	65	07/05/2024	
3130AVLNO	22442	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,939,500.00	25,000,000.00	4.230	4.234	79	07/19/2024	
3130AVG47	22460	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,917,250.00	25,000,000.00	4.400	4.404	113	08/22/2024	
3130AVG62	22461	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,930,500.00	25,000,000.00	4.420	4.424	104	08/13/2024	
3130AVG54	22462	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,936,000.00	25,000,000.00	4.440	4.445	97	08/06/2024	
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,708,000.00	10,000,000.00	3.660	3.661	792	07/02/2026	
3130AVWE8	22492	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,862,500.00	10,000,000.00	4.000	3.961	427	07/02/2025	
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,330,800.00	20,000,000.00	3.725	3.726	1,157	07/02/2027	
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,615,200.00	10,000,000.00	3.615	3.616	1,342	01/03/2028	
3130AVWZ3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,660,200.00	10,000,000.00	3.620	3.621	1,021	02/18/2027	
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,664,000.00	10,000,000.00	3.625	3.626	1,013	02/08/2027	
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,668,800.00	10,000,000.00	3.635	3.636	1,006	02/01/2027	
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,746,500.00	10,000,000.00	3.925	3.926	868	09/16/2026	
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,743,400.00	10,000,000.00	3.920	3.921	875	09/23/2026	
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,752,200.00	10,000,000.00	3.930	3.932	856	09/04/2026	
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,751,700.00	10,000,000.00	3.930	3.931	862	09/10/2026	
3130AW6X31	22531	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,872,700.00	10,000,000.00	4.180	4.182	489	09/08/2025	
3130AW6Y1	22532	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,868,600.00	10,000,000.00	4.180	4.182	489	09/02/2025	
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,750,700.00	10,000,000.00	4.060	4.061	1,225	09/08/2025	
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,744,500.00	10,000,000.00	4.020	4.021	1,377	02/07/2028	

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	Federal Agency Coupons											
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,755,000.00	10,000,000.00	4.070	4.071	1,218	09/01/2027	
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,745,100.00	10,000,000.00	4.025	4.026	1,384	02/14/2028	
3130AWLA6	22600	FEDERAL HOME LOAN BANK		07/06/2023	15,000,000.00	14,949,000.00	15,000,000.00	4.905	4.907	460	08/04/2025	
3130AWLB4	22601	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,963,600.00	10,000,000.00	4.895	4.897	467	08/11/2025	
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,754,800.00	20,000,000.00	4.460	4.461	1,017	02/12/2027	
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,874,000.00	10,000,000.00	4.450	4.451	1,030	02/25/2027	
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,831,400.00	10,000,000.00	4.275	4.276	1,377	02/07/2028	
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,747,200.00	20,000,000.00	4.450	4.451	1,027	02/22/2027	
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,656,400.00	20,000,000.00	4.270	4.271	1,392	02/22/2028	
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	19,698,400.00	19,959,676.95	4.375	4.430	1,500	06/09/2028	
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,892,100.00	10,000,000.00	4.500	4.502	1,140	06/15/2027	
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,881,500.00	10,000,000.00	4.480	4.480	1,196	08/10/2027	
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,878,900.00	10,000,000.00	4.470	4.470	1,191	08/05/2027	
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,877,600.00	10,000,000.00	4.495	4.497	1,135	06/10/2027	
3130AYBH8	23209	FEDERAL HOME LOAN BANK		12/22/2023	20,000,000.00	19,830,400.00	20,000,000.00	4.460	6.378	435	07/10/2025	
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,486,850.00	15,000,000.00	3.855	3.855	1,531	07/10/2028	
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,688,900.00	15,000,000.00	4.000	4.001	985	01/11/2027	
3130AYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	9,823,300.00	10,000,000.00	4.193	4.194	826	08/05/2026	
3130AYGR1	23233	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	14,732,550.00	15,000,000.00	4.180	4.181	833	08/12/2026	
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,642,200.00	20,000,000.00	4.110	4.110	979	01/05/2027	
3130AYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,348,800.00	20,000,000.00	3.985	3.985	1,713	01/08/2029	
3130AYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,497,600.00	20,000,000.00	4.020	4.020	1,350	01/11/2028	
3130AYGP5	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,518,000.00	20,000,000.00	4.050	4.050	1,162	07/07/2027	
3130AYGQ3	23238	FEDERAL HOME LOAN BANK		01/11/2024	30,000,000.00	29,283,300.00	30,000,000.00	3.980	3.980	1,526	07/05/2028	
3130AYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	29,283,300.00	30,000,000.00	4.060	4.061	1,167	07/12/2027	
3130AYQE9	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	14,637,450.00	15,000,000.00	4.070	4.071	1,126	06/01/2027	
3130AYQB5	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,388,600.00	20,000,000.00	4.040	4.040	1,731	01/26/2029	
3130AYQ80	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,470,200.00	20,000,000.00	4.057	4.058	1,524	07/03/2028	
3130AYQA7	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,470,800.00	20,000,000.00	4.062	4.063	1,492	06/01/2028	
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,475,200.00	20,000,000.00	4.060	4.061	1,230	09/13/2027	
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	14,651,850.00	15,000,000.00	4.070	4.071	1,146	06/21/2027	
3130B0Y86	23364	FEDERAL HOME LOAN BANK		04/17/2024	25,000,000.00	24,954,750.00	25,000,000.00	5.160	5.163	369	05/05/2025	
3130B0Y94	23365	FEDERAL HOME LOAN BANK		04/17/2024	25,000,000.00	24,951,500.00	25,000,000.00	5.150	5.154	376	05/12/2025	
3130B0Y89	23366	FEDERAL HOME LOAN BANK		04/17/2024	25,000,000.00	24,966,000.00	25,000,000.00	5.120	5.127	435	07/10/2025	
3130B0YC7	23367	FEDERAL HOME LOAN BANK		04/17/2024	25,000,000.00	24,983,000.00	25,000,000.00	5.110	5.117	446	07/21/2025	
3130B0YA1	23368	FEDERAL HOME LOAN BANK		04/17/2024	25,000,000.00	24,970,250.00	25,000,000.00	5.130	5.135	387	05/23/2025	

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**General Fund
Portfolio Management
Portfolio Details - Investments
April 30, 2024**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Coupons											
3137EAEX3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,359,500.00	9,993,805.36	0.375	0.419	510	09/23/2025
3134GXG57	20574	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,933,900.00	9,999,979.79	0.430	0.432	48	06/18/2024
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,554,750.00	4,954,222.41	0.750	1.190	783	06/23/2026
3134GYBU5	22290	FED HOME LOAN MORT CORP		12/30/2022	20,000,000.00	19,979,800.00	20,000,000.00	5.000	5.000	86	07/26/2024
3135GASU1	20409	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,840,300.00	10,000,000.00	0.375	0.375	44	06/14/2024
3135G0SX7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,393,400.00	9,994,110.06	0.375	0.420	481	08/25/2025
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,894,900.00	9,999,412.70	0.250	0.279	75	07/15/2024
		Subtotal and Average	1,501,816,137.57		1,564,000,000.00	1,534,849,850.00	1,563,821,637.34		3.415	604	
Collateralized Inactive Bank Deposits											
SYS19055	19055	Five Star Bank - PIMMA			20,000,000.00	20,000,000.00	20,000,000.00	4.500	4.500	1	
		Subtotal and Average	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00		4.500	1	
Negotiable Certificates of Deposit											
85325VKK5	23229	Standard Chartered Bank NY		01/10/2024	20,000,000.00	19,940,200.00	20,000,000.00	5.220	5.293	251	01/07/2025
85325VLP3	23354	Standard Chartered Bank NY		04/10/2024	25,000,000.00	24,964,750.00	25,000,000.00	5.420	5.495	289	02/14/2025
85325VLQ1	23355	Standard Chartered Bank NY		04/10/2024	25,000,000.00	24,963,750.00	25,000,000.00	5.420	5.495	295	02/20/2025
		Subtotal and Average	55,000,000.00		70,000,000.00	69,868,700.00	70,000,000.00		5.437	280	
Collateralized CDs											
SYS22579	22579	Five Star Bank - CD		06/20/2023	10,000,000.00	10,000,000.00	10,000,000.00	4.900	4.968	247	01/03/2025
SYS22580	22580	Five Star Bank - CD		06/20/2023	10,000,000.00	10,000,000.00	10,000,000.00	4.900	4.968	282	02/07/2025
SYS23373	23373	River City Bank		04/19/2024	3,000,000.00	3,000,000.00	3,000,000.00	5.160	5.160	353	04/19/2025
		Subtotal and Average	23,000,000.00		23,000,000.00	23,000,000.00	23,000,000.00		4.993	276	
Commercial Paper Disc.-Amortizing											
07274LEM5	23352	Bayerische Landesbk Giro		04/10/2024	75,000,000.00	74,779,166.63	74,779,166.66	5.300	5.406	20	05/21/2024
5148X0EM3	23353	Landesbk Baden-Wuert NY		04/10/2024	75,000,000.00	74,779,166.63	74,779,166.66	5.300	5.406	20	05/21/2024
		Subtotal and Average	181,031,510.41		150,000,000.00	149,558,333.26	149,558,333.32		5.406	20	
Federal Agency Disc.-Amortizing											
313384WGO	23380	Federal Home Loan Bank Discoun		04/30/2024	50,000,000.00	49,992,500.00	50,000,000.00	5.270	5.418	0	05/01/2024
		Subtotal and Average	55,330,989.44		50,000,000.00	49,992,500.00	50,000,000.00		5.418	0	

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**General Fund
Portfolio Management
Portfolio Details - Investments
April 30, 2024**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Supranational Discounts -Amortizing			1,333,333.33								
Local Agency Bond											
		Ackerman School District		04/03/2017	4,978,023.88	4,939,857.37	4,978,023.88	2.800	2.800	4,720	04/03/2037
SYS16098	16098										
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	168,853.15	169,571.96	168,853.15	2.850	2.850	1,329	12/21/2027
SYS18093	18093	Mid Placer Public School Trans		01/16/2019	523,306.10	532,748.11	523,306.10	3.000	3.000	1,721	01/16/2029
16115	16115	Newcastle Elementary SD		06/30/2017	2,543,865.61	2,298,504.68	2,543,865.61	2.800	2.800	8,460	06/30/2047
SYS19127	19127	Placer Hills Fire Protection		10/21/2019	51,563.20	51,777.39	51,563.20	3.000	3.000	173	10/21/2024
SYS23342	23342	Placer Hills Fire Protection		04/03/2024	735,000.00	735,000.00	735,000.00	4.170	4.170	1,798	04/03/2029
SYS23287	23287	Placer CEO Fire		02/01/2024	922,863.29	922,863.29	922,863.29	4.000	4.000	1,737	02/01/2029
Subtotal and Average					9,923,475.23	9,850,322.80	9,923,475.23		3.026	4,945	
mPower Placer											
2016NR-A	2016NR-A	mPower Placer		08/04/2016	3,077,068.47	2,669,830.77	3,077,068.47	3.000	3.042	4,872	09/02/2037
2017 NR	2017 NR	mPower Placer		07/06/2017	20,461.32	17,579.24	20,461.32	3.000	3.042	5,237	09/02/2038
2017 R	2017 R	mPower Placer		07/06/2017	23,514.16	20,202.10	23,514.16	3.000	3.042	5,237	09/02/2038
2018 NR	2018 NR	mPower Placer		07/28/2018	40,832.91	33,561.55	40,832.91	4.500	4.563	5,602	09/02/2039
2018 R	2018 R	mPower Placer		07/12/2018	101,419.95	98,163.36	101,419.95	4.500	4.563	5,602	09/02/2039
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	276,035.23	267,899.64	276,035.23	4.500	4.563	5,602	09/02/2039
2017 S NR	2017 S NR	Pioneer Community Energy		09/28/2017	117,125.77	97,270.73	117,125.77	3.000	3.042	5,237	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	1,272,463.17	1,099,058.25	1,272,463.17	3.000	3.042	5,237	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	923,838.51	892,034.45	923,838.51	4.500	4.563	5,602	09/02/2039
2019-20 NR	2019-20 NR	Pioneer Community Energy		07/18/2019	-0.01	-0.01	-0.01	4.500	4.563	5,968	09/02/2040
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	742,902.21	713,038.28	742,902.21	4.500	4.563	5,968	09/02/2040
2020-21 NR	2020-21 NR	Pioneer Community Energy		10/01/2020	0.00	0.00	0.00	4.500	4.563	0	09/02/2041
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	717,521.68	687,213.56	717,521.68	4.500	4.563	6,333	09/02/2041
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	800,222.86	769,876.75	800,222.86	4.500	4.563	6,698	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	53,414.29	46,965.69	53,414.29	3.000	3.042	4,872	09/02/2037
Subtotal and Average					8,166,820.52	7,412,494.36	8,166,820.52		3.713	5,463	
mPower - Folsom											
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	79,750.64	75,068.32	79,750.64	2.750	2.788	4,872	09/02/2037
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	28,832.54	26,193.84	28,832.54	2.000	2.028	5,237	09/02/2038
MFA-2 NR	IA2-NR	mPower Folsom		08/06/2015	0.00	0.00	0.00	3.500	3.549	0	09/02/2036
MFA-3	MFA-3	mPower Folsom		09/01/2015	193,569.54	184,237.17	193,569.54	3.500	3.549	4,507	09/02/2036

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**General Fund
Portfolio Management
Portfolio Details - Investments
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
mPower - Folsom MF R-1	MFR-1	mPower Folsom	429,225.47	09/01/2015	127,072.75	122,936.66	127,072.75	3.500	3.549	4,507	09/02/2036
		Subtotal and Average	429,225.47		429,225.47	408,435.99	429,225.47		3.305	4,624	
		Total and Average	2,702,663,627.94		2,738,784,445.87	2,883,179,346.03	2,726,115,228.21		3.682	555	

**General Fund
Portfolio Management
Portfolio Details - Cash
April 30, 2024**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
Cash at Bank										
SYS00000	00000	PLACER COUNTY CASH			13,986,979.50	13,986,979.50	13,986,979.50		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			895,193.38	895,193.38	895,193.38		0.000	1
		Average Balance	0.00							1
		Total Cash and Investments	2,702,663,527.94		2,753,668,618.55	2,698,061,518.91	2,740,997,401.09		3.682	555



Placer County

PLACER COUNTY 2023/24
Summary by Issuer
April 30, 2024

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Ackerman School District	1	4,978,023.88	4,978,023.88	0.18	2.800	4,720
Bayerische Landesbk Giro	1	75,000,000.00	74,547,291.86	2.72	5.406	20
California Asset Mgmt Prog	1	150,000,000.00	150,000,000.00	5.48	5.000	1
CalTRUST	1	35,000,000.00	35,000,000.00	1.28	5.420	1
FEDERAL FARM CREDIT BANK	8	75,000,000.00	74,938,500.00	2.74	0.532	249
FEDERAL HOME LOAN BANK	107	1,414,000,000.00	1,413,694,240.00	51.67	3.661	643
Federal Home Loan Bank Discoun	1	50,000,000.00	49,992,680.56	1.83	5.418	0
FED HOME LOAN MORT CORP	4	45,000,000.00	44,880,400.00	1.64	2.545	249
FEDERAL NATIONAL MORT. ASSOC.	3	30,000,000.00	29,969,000.00	1.10	0.358	200
Five Star Bank - PIMMA	1	20,000,000.00	20,000,000.00	0.73	4.500	1
Five Star Bank - CD	2	20,000,000.00	20,000,000.00	0.73	4.968	265
Landesbk Baden-Wuert NY	1	75,000,000.00	74,547,291.66	2.72	5.406	20
Mid Placer Public School Trans	2	692,159.25	692,159.25	0.03	2.963	1,625
mPower Folsom	5	429,225.47	429,225.47	0.02	3.305	4,624
mPower Placer	7	6,047,489.47	6,047,489.47	0.22	3.519	4,672
Newcastle Elementary SD	1	2,543,865.61	2,543,865.61	0.09	2.800	8,460
Placer Hills Fire Protection	2	786,563.20	786,563.20	0.03	4.093	1,691
Public Finance Authority	1	480,731.79	490,346.43	0.02	4.894	5,266
Pioneer Community Energy	9	4,850,109.42	4,850,109.42	0.18	4.127	5,842
PLACER COUNTY CASH	2	14,882,172.88	14,882,172.88	0.54	0.000	1
Placer CEO Fire	1	922,863.29	922,863.29	0.03	4.000	1,737
River City Bank	1	3,000,000.00	3,000,000.00	0.11	5.160	353

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PLACER COUNTY 2023/24
 Summary by Issuer
 April 30, 2024

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Standard Chartered Bank NY	3	70,000,000.00	70,000,000.00	2.56	5.437	280
Sierra Valley Energy Authority	1	53,414.29	53,414.29	0.00	3.042	4,872
U.S. TREASURY N/B	1	5,000,000.00	4,969,531.25	0.18	0.476	45
U. S. TREASURY COUPON	50	650,000,000.00	633,961,513.59	23.17	3.159	672
Total and Average	217	2,753,666,618.55	2,736,176,681.91	100.00	3.663	552



Placer County

General Fund Purchases Report Sorted by Fund - Fund April 1, 2024 - April 30, 2024

CUSIP	Investment #	Fund	Sec. Type	Original Par Value	Purchase Date	Payment Periods	Principal Purchased	Accrued Interest at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
313384VB2	23336	1010	AFD FHLBDN	130,000,000.00	04/01/2024	04/02 - At Maturity	129,980,969.45		5.270	04/02/2024	5.344	0.00
313384VCO	23337	1010	AFD FHLBDN	135,000,000.00	04/02/2024	04/03 - At Maturity	134,980,237.51		5.270	04/03/2024	5.344	0.00
22533TD45	23339	1010	ACP CACPXY	50,000,000.00	04/03/2024	04/04 - At Maturity	49,992,708.33		5.250	04/04/2024	5.251	0.00
63873JD49	23338	1010	ACP NATXNY	100,000,000.00	04/03/2024	04/04 - At Maturity	99,985,416.66		5.250	04/04/2024	5.251	0.00
SY523342	23342	1010	MC6 P HILL	735,000.00	04/03/2024	10/03 - 04/03	735,000.00		4.170	04/03/2029	4.170	735,000.00
22533TD52	23340	1010	ACP CACPXY	85,000,000.00	04/04/2024	04/05 - At Maturity	84,990,520.83		5.250	04/05/2024	5.251	0.00
63873JD56	23341	1010	ACP NATXNY	100,000,000.00	04/04/2024	04/05 - At Maturity	99,985,416.66		5.250	04/05/2024	5.251	0.00
22533TD86	23343	1010	ACP CACPXY	50,000,000.00	04/05/2024	04/08 - At Maturity	49,978,125.00		5.250	04/08/2024	5.252	0.00
SY523345	23345	1010	LA5 CTRUST	35,000,000.00	04/05/2024	05/01 - Monthly	35,000,000.00		5.420		5.420	35,000,000.00
63873JD80	23344	1010	ACP NATXNY	80,000,000.00	04/05/2024	04/08 - At Maturity	79,965,000.00		5.250	04/08/2024	5.252	0.00
22533TD94	23348	1010	ACP CACPXY	100,000,000.00	04/08/2024	04/09 - At Maturity	99,985,416.66		5.250	04/09/2024	5.251	0.00
63873JD98	23346	1010	ACP NATXNY	120,000,000.00	04/08/2024	04/09 - At Maturity	119,982,499.99		5.250	04/09/2024	5.251	0.00
21687AD91	23347	1010	ACP RABONY	100,000,000.00	04/08/2024	04/09 - At Maturity	99,985,416.66		5.250	04/10/2024	5.251	0.00
22533TDA1	23350	1010	ACP CACPXY	100,000,000.00	04/09/2024	04/10 - At Maturity	99,985,416.66		5.250	04/10/2024	5.251	0.00
63873JDA5	23349	1010	ACP NATXNY	120,000,000.00	04/09/2024	04/10 - At Maturity	119,982,499.99		5.250	04/10/2024	5.251	0.00
21687AD48	23351	1010	ACP RABONY	100,000,000.00	04/09/2024	04/10 - At Maturity	99,985,416.66		5.250	04/10/2024	5.251	0.00
07274LEMS	23352	1010	ACP BYLLNG	75,000,000.00	04/10/2024	05/21 - At Maturity	74,547,291.66		5.300	05/21/2024	5.332	74,779,166.66
22533TDB9	23356	1010	ACP CACPXY	50,000,000.00	04/10/2024	04/11 - At Maturity	49,992,708.33		5.250	04/11/2024	5.251	0.00
5148XDEM3	23353	1010	ACP LBWNGY	75,000,000.00	04/10/2024	05/21 - At Maturity	74,547,291.66		5.300	05/21/2024	5.332	74,779,166.66
63873JDB3	23357	1010	ACP NATXNY	90,000,000.00	04/10/2024	04/11 - At Maturity	89,986,875.00		5.250	04/11/2024	5.251	0.00
85325VLP3	23354	1010	NCB STANNY	25,000,000.00	04/10/2024	02/14 - At Maturity	25,000,000.00		5.420	02/14/2025	5.420	25,000,000.00
85325VLO1	23355	1010	NCB STANNY	25,000,000.00	04/10/2024	02/20 - At Maturity	25,000,000.00		5.420	02/20/2025	5.420	25,000,000.00
63873JDC1	23358	1010	ACP NATXNY	100,000,000.00	04/11/2024	04/12 - At Maturity	74,989,062.50		5.250	04/12/2024	5.251	0.00
22533TDF0	23361	1010	ACP CACPXY	95,000,000.00	04/12/2024	04/15 - At Maturity	94,958,437.50		5.250	04/15/2024	5.252	0.00
63873JDF4	23360	1010	ACP NATXNY	100,000,000.00	04/12/2024	04/15 - At Maturity	99,956,250.00		5.250	04/15/2024	5.252	0.00
313384VR7	23362	1010	AFD FHLBDN	215,000,000.00	04/15/2024	04/16 - At Maturity	214,968,526.41		5.270	04/16/2024	5.344	0.00
313384VS5	23363	1010	AFD FHLBDN	215,000,000.00	04/16/2024	04/17 - At Maturity	214,968,586.09		5.260	04/17/2024	5.334	0.00
22533TDJ2	23370	1010	ACB CACPXY	40,000,000.00	04/17/2024	04/18 - At Maturity	39,994,166.67		5.250	04/18/2024	5.324	0.00
313080Y86	23364	1010	FAC FHLB	25,000,000.00	04/17/2024	05/05 - 11/05	25,000,000.00		5.160	05/05/2025	5.163	25,000,000.00
313080Y94	23365	1010	FAC FHLB	25,000,000.00	04/17/2024	05/12 - 11/12	25,000,000.00		5.150	05/12/2025	5.154	25,000,000.00
313080Y99	23366	1010	FAC FHLB	25,000,000.00	04/17/2024	07/10 - 01/10	25,000,000.00		5.120	07/10/2025	5.127	25,000,000.00

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Data Updated: FUNDSNAP: 05/08/2024 10:55
Run Date: 05/08/2024 - 10:55

General Fund
Purchases Report
April 1, 2024 - April 30, 2024

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment Periods	Principal Purchased	Accrued Interest at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
General Fund													
3130B0YC7	23367	1010	FAC	FHLB	25,000,000.00	04/17/2024	07/21 - 01/21	25,000,000.00		5.110	07/21/2025	5.117	25,000,000.00
3130B0YA1	23368	1010	FAC	FHLB	25,000,000.00	04/17/2024	05/23 - 11/23	25,000,000.00		5.130	05/23/2025	5.135	25,000,000.00
63873JDJ6	23369	1010	ACP	NATXNY	50,000,000.00	04/17/2024	04/18 - At Maturity	49,992,708.33		5.250	04/18/2024	5.251	0.00
313384VU0	23371	1010	AFD	FHLBDN	95,000,000.00	04/18/2024	04/19 - At Maturity	94,986,066.67		5.280	04/19/2024	5.354	0.00
313384VX4	23372	1010	AFD	FHLBDN	60,000,000.00	04/19/2024	04/22 - At Maturity	59,973,600.00		5.280	04/22/2024	5.356	0.00
SYS23373	23373	1010	BCD	RCB	3,000,000.00	04/19/2024	07/19 - Quarterly	3,000,000.00		5.160	04/19/2025	5.160	3,000,000.00
313384VY2	23374	1010	AFD	FHLBDN	60,000,000.00	04/22/2024	04/23 - At Maturity	59,991,200.00		5.280	04/23/2024	5.354	0.00
313384VZ9	23375	1010	AFD	FHLBDN	60,000,000.00	04/23/2024	04/24 - At Maturity	59,991,183.34		5.290	04/24/2024	5.364	0.00
313384WA3	23376	1010	AFD	FHLBDN	65,000,000.00	04/24/2024	04/25 - At Maturity	64,990,448.61		5.290	04/25/2024	5.364	0.00
313384WB1	23377	1010	AFD	FHLBDN	55,000,000.00	04/25/2024	04/26 - At Maturity	54,991,918.06		5.290	04/26/2024	5.364	0.00
313384WES	23378	1010	AFD	FHLBDN	100,000,000.00	04/26/2024	04/29 - At Maturity	99,956,083.34		5.270	04/29/2024	5.346	0.00
313384WF2	23379	1010	AFD	FHLBDN	100,000,000.00	04/29/2024	04/30 - At Maturity	99,985,361.12		5.270	04/30/2024	5.344	0.00
313384WGO	23380	1010	AFD	FHLBDN	50,000,000.00	04/30/2024	05/01 - At Maturity	49,992,680.56		5.270	05/01/2024	5.344	50,000,000.00
				Subtotal	3,388,735,000.00			3,387,245,923.57	0.00				413,293,333.32
				Total Purchases	3,388,735,000.00			3,387,245,923.57	0.00				413,293,333.32

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To The Auburn Recreation
District

Enclosed is our check in the
amount of \$200⁰⁰ to be used as
your board sees fit.

We are so appreciative of all you
do for the many bridge (senior)
groups you allow to play in
your facilities!

With warm thanks,
The Monday Senior Bridge
Club