

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE BOARD OF DIRECTORS AGENDA**

6:00 PM

**THURSDAY, JULY 27, 2017
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA**

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection in the District's Office at 471 Maidu Drive, Auburn, CA 95603 during normal business hours.

1.0 CALL TO ORDER

FLAG SALUTE (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

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation from Recreation Services Manager Sheryl Petersen to Tim Arndt, Assistant Coach for the Mermaids as volunteer of the month for July, 2017.

Presentation from Recreation Services Manager Sheryl Petersen to Keir Calvert, President of the Robalos as volunteer of the month for July, 2017..

Presentation from Facilities & Grounds Manager Brian Simpson to Senior Park Worker Artie Guldager as employee of the month for June, 2017.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

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. After you are recognized by the Board Chairperson, please come to the lectern and 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 the June 29, 2017 Minutes of the Meeting of the Board of Directors**

Review and approval of minutes.

_____ **5.2 Review of Cash Requirements for June, 2017 (Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Board of Directors for review and approval.

_____ **5.3 Review of Financials for June, 2017 (Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Board of Directors for review and approval.

Motion by _____ second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS

Please see reports, fee waiver log, project list and vandalism reports under item 6.0.

7.0 UNFINISHED BUSINESS

____ **7.1 Resolution Number 2017-08, A Resolution Opposing Potential Use of Mitigation Fees at Hidden Falls Regional Park (Program, Personnel, Policy, Fee & Legal Review Committee)**

Shall the Auburn Area Recreation & Park District (ARD) approve and adopt Resolution 2017-08, opposing the potential use of Placer County Area #5 Park Dedication fees?

Motion by _____ second by _____ to _____

Lynch ____ Gray ____ Ainsleigh ____ Ferris ____ Holbrook ____

Roll Call Vote

8.0 NEW BUSINESS

____ **8.1 Annual Audit for Fiscal Year 2016/2017 (Standing Finance Committee)**

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve the annual audit conducted by Don Cole and Company?

Motion by _____ second by _____ to _____

Lynch ____ Gray ____ Ainsleigh ____ Ferris ____ Holbrook ____

Roll Call Vote

____ **8.2 Amending ARD's Refund Policy for Youth Services (Program, Personnel, Policy, Fee & Legal Review Committee)**

Shall the Auburn Area Recreation and Park District (ARD) amend its refund policy to include the refund policies and procedures for the Youth Services Department?

Motion by _____ second by _____ to _____

Lynch ____ Gray ____ Ainsleigh ____ Ferris ____ Holbrook ____

Roll Call Vote

_____ **8.3 Resolution Number 2017-11, Contract Approval for Meadow Vista Parking Lot & Path of Travel Project (Acquisition & Development Committee)**

Shall the Auburn Area Recreation & Park District (ARD) Board of Directors authorize and approve Resolution Number 2017-11, a Resolution Approving a Contract with PBM Construction Inc. for \$58,578.00 to install the Meadow Vista Parking Lot and Path of Travel Project?

Motion by _____ second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

_____ **9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

1. County Mitigation Fund, current balance \$276,624.

_____ **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. After you are recognized by the Board Chairperson, please come to the lectern and 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), 54957.)**

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:

7-21-17
Date

11:30 AM
Time

P. Larson
Clerk to the Board

SECTION: 5.0

**ITEM: 5.1 REVIEW AND APPROVAL OF THE JUNE 29,
2017 MINUTES OF THE MEETING OF THE BOARD
OF DIRECTORS**

DESCRIPTION:

INFORMATION: SEE ATTACHED MINUTES

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

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes of the Meeting of the Board of Directors
Thursday, June 29, 2017, 6:00 p.m., Canyon View Community Center
471 Maidu Drive, Auburn, CA**

Board Members

Present: Chairman Mike Lynch
Director Jim Gray
Director Scott Holbrook
Director Jim Ferris
Director Gordon Ainsleigh

Board Members

Absent: Directors Ferris and Ainsleigh arrived late.

Staff Present:

Kahl Muscott, District Administrator
Joe Fecko, Administrative Services Manager
Brian Simpson, Facilities & Grounds Manager
Sheryl Petersen, Recreation Services Manager
Mike Scheele, Project Manager/Landscape Architect
Patricia Larson, Recording Secretary

FLAG SALUTE – (PLEDGE TO THE FLAG)

1.0 CALL TO ORDER

The Meeting of the Board of Directors was called to order at 6:02 p.m. by Chairman Lynch.

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

None.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Holbrook and seconded by Director Gray to approve the agenda as written.

Roll Call Vote

Director Lynch – Yes
Director Gray – Yes
Director Holbrook – Yes
Director Ferris – Absent
Director Ainsleigh – Absent

3 – 0 Motion carries.

4.0 PUBLIC COMMENT

None.

5.0 CONSENT ITEMS

5.1 Review and Approval of the May 25, 2017 Minutes of the Meeting of the Board of Directors

5.2 Review of Cash Requirements for May, 2017 (Standing Finance Committee)

5.3 Review of Financials for May, 2017 (The Financials were not presented at the June, 2017 Standing Finance Meeting)

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

Roll Call Vote

Director Lynch – Yes

Director Gray – Yes

Director Holbrook – Yes

Director Ferris – Absent

Director Ainsleigh – Absent

3 – 0 Motion carries.

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS

Board reports, fee waiver log, project list, and vandalism reports were provided to the Board under separate cover.

7.0 UNFINISHED BUSINESS –

7.1 Resolution Number 2017-09, 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 2017-18 for the Atwood Ranch III Landscaping and Lighting Assessment District (Acquisition & Development Committee)

A public hearing was held, there was no public comment.

A motion was made by Director Gray and seconded by Director Holbrook to adopt Resolution Number 2017-09, 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 2017-18 for the Atwood Ranch III Landscaping and Lighting Assessment District.

Roll Call Vote

Director Lynch – Yes
Director Gray – Yes
Director Holbrook – Yes
Director Ferris – Absent
Director Ainsleigh – Absent

3 – 0 Motion carries.

7.2 Resolution Number 2017-10 Indemnifying Placer County for Collection of Atwood III Assessments (Standing Finance Committee)

A motion was made by Director Holbrook and seconded by Director Gray to adopt Resolution Number 2017-10, Resolution Requesting Collection of Charges on Tax Roll for Tax Year 2017-18.

Roll Call Vote

Director Lynch – Yes
Director Gray – Yes
Director Holbrook – Yes
Director Ferris – Absent
Director Ainsleigh – Absent

3 – 0 Motion carries.

8.0 NEW BUSINESS - Director Ferris arrived at 6:13 p.m.

8.1 California Special Districts Association (CSDA) Board of Directors 2017 Election

A motion was made by Director Gray and seconded by Director Lynch to nominate Scott Holbrook to the California Special Districts Association Board of Directors.

Roll Call Vote

Director Lynch – Yes
Director Gray – Yes
Director Holbrook – Yes
Director Ferris – Abstain
Director Ainsleigh – Absent

3 – 1 – 0 Motion carries.

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

9.1 A discussion about Resolution Number 2017-08; A Resolution Opposing Potential Use of Mitigation Fees at Hidden Falls at Hidden Falls Regional Park. (Program, Personnel, Policy, Fee & Legal Review Committee). The Board reviewed the information and sent this item back to the Program, Personnel, Policy, Fee & Legal Committee.

9.2 County Mitigation Fund, current balance \$276,624.

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

1. Thank you letter from AAUW for the Trivia Bee.
2. Thank you letter from Girl Scout Troop Number 1589 regarding painting the picnic tables at Meadow Vista Park.

Director Ainsleigh arrived at 6:18 p.m.

12.0 PUBLIC COMMENT

An LaBarre, 407 Maidu Drive, Auburn, California gave public comment regarding her unhappiness with the process of the Bike Park. She feels that the Board has not been responsible to the public on this project. Ms. LaBarre requested an extended comment period for this project.

13.0 CLOSED SESSION – Closed Session was cancelled.

13.1 Public Employee Performance Evaluation. (Gov. Code, 54954.5, subd. (e), 54957.)

ADJOURNMENT - As there was no further business, the meeting was adjourned at 6:31 p.m. by Chairman Lynch.

Board Secretary

Date

SECTION: 5.0

**ITEM: 5.2 REVIEW OF CASH REQUIREMENTS FOR
JUNE, 2017**

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

**STAFF
RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING
FINANCE COMMITTEE AND FORWARDED TO
THE BOARD OF DIRECTORS FOR REVIEW AND
APPROVAL**

FISCAL IMPACT: \$128,341.29

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From: To:
 Check Number First Last
 Vendor ID First Last
 Vendor Name First Last
 Check Date 6/1/2017 6/30/2017
 Checkbook ID COMM 1ST COMM 1ST

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
15237	S0016	Sam's Club	6/2/2017	COMM 1ST	PMCHK00002397	\$657.95
15238	S1007	Stationary Engineers, Local 39	6/2/2017	COMM 1ST	PMCHK00002397	\$401.59
15239	S1010	State Disbursement Unit	6/2/2017	COMM 1ST	PMCHK00002397	\$87.50
15240	TEMPM	Charity Marshall	6/2/2017	COMM 1ST	PMCHK00002397	\$178.00
15242	1099-117	Juan Aceituno	6/9/2017	COMM 1ST	PMCHK00002398	\$487.50
15243	1099-193	Celena Polena	6/9/2017	COMM 1ST	PMCHK00002398	\$182.00
15244	1099-243	Phillip Dallas	6/9/2017	COMM 1ST	PMCHK00002398	\$325.00
15245	1099-252	Donna Lisa Otto	6/9/2017	COMM 1ST	PMCHK00002398	\$100.00
15246	1099-256	Healing Pastures, Inc.	6/9/2017	COMM 1ST	PMCHK00002398	\$195.00
15247	1099-264	Philip Green	6/9/2017	COMM 1ST	PMCHK00002398	\$65.00
15248	1099-282	Paul Emery	6/9/2017	COMM 1ST	PMCHK00002398	\$650.00
15249	1099-295	Juli Land-Marx, dba Image Net	6/9/2017	COMM 1ST	PMCHK00002398	\$916.67
15250	1099-313	Alison Lloyd	6/9/2017	COMM 1ST	PMCHK00002398	\$402.00
15251	1099-339	Michelle Hollis	6/9/2017	COMM 1ST	PMCHK00002398	\$240.00
15252	1099-341	Twardis, Bryan	6/9/2017	COMM 1ST	PMCHK00002398	\$72.00
15253	1099-354	Jessica Giannini dba Killer Qu	6/9/2017	COMM 1ST	PMCHK00002398	\$1,500.00
15255	1099-53	Patricia Waskowiak	6/9/2017	COMM 1ST	PMCHK00002398	\$55.21
15256	A0001	Recology Auburn Placer	6/9/2017	COMM 1ST	PMCHK00002398	\$1,175.52
15257	A0014	AT&T	6/9/2017	COMM 1ST	PMCHK00002398	\$336.59
15258	A0027	Recology Auburn Placer	6/9/2017	COMM 1ST	PMCHK00002398	\$1,301.40
15259	A0051	Anderson's Sierra Pipe Co.	6/9/2017	COMM 1ST	PMCHK00002398	\$708.99
15260	A0091	Altara	6/9/2017	COMM 1ST	PMCHK00002398	\$959.84
15261	A0159	Auburn Crane	6/9/2017	COMM 1ST	PMCHK00002398	\$715.00
15262	A0160	Advanced Septic Service LLC	6/9/2017	COMM 1ST	PMCHK00002398	\$875.00
15263	A1010	Advantage Martketing and Print	6/9/2017	COMM 1ST	PMCHK00002398	\$430.77
15264	A1012	AAUW- Auburn Branch	6/9/2017	COMM 1ST	PMCHK00002398	\$84.00
15265	B0020	BSN Sports, Inc.	6/9/2017	COMM 1ST	PMCHK00002398	\$1,092.86
15266	B0051	Arlene Borman	6/9/2017	COMM 1ST	PMCHK00002398	\$19.98
15267	C0051	CPRSAdministrators Section	6/9/2017	COMM 1ST	PMCHK00002398	\$170.00
15268	C0061	California Computer Services	6/9/2017	COMM 1ST	PMCHK00002398	\$145.00
15269	C0072	CIT Technology Fin. Serv., Inc	6/9/2017	COMM 1ST	PMCHK00002398	\$513.89
15270	C0094	Curt Schlenker dba Curt's Auto	6/9/2017	COMM 1ST	PMCHK00002398	\$500.00
15271	C0111	Cal.net	6/9/2017	COMM 1ST	PMCHK00002398	\$59.95
15272	D0010	Diamond Pacific	6/9/2017	COMM 1ST	PMCHK00002398	\$83.13
15273	D0025	Dawson Oil Company	6/9/2017	COMM 1ST	PMCHK00002398	\$2,528.01
15274	D0077	Dudek	6/9/2017	COMM 1ST	PMCHK00002398	\$4,492.50
15275	D0083	DeMink DeSigns	6/9/2017	COMM 1ST	PMCHK00002398	\$45.00
15276	E0008	Ewing Irrigation Products, Inc	6/9/2017	COMM 1ST	PMCHK00002398	\$475.56
15277	F0023	Jerry Fisher	6/9/2017	COMM 1ST	PMCHK00002398	\$14.45
15278	F0038	Fastenal Company	6/9/2017	COMM 1ST	PMCHK00002398	\$242.55
15279	F0051	Full Steam	6/9/2017	COMM 1ST	PMCHK00002398	\$600.00
15280	G0074	G & H Glass Company	6/9/2017	COMM 1ST	PMCHK00002398	\$480.18
15281	G0077	Gold Country Water	6/9/2017	COMM 1ST	PMCHK00002398	\$187.45
15282	G0092	Green Valley Security, Inc.	6/9/2017	COMM 1ST	PMCHK00002398	\$1,080.00
15283	H0002	Harris Industrial Gases	6/9/2017	COMM 1ST	PMCHK00002398	\$11.65
15284	K0011	Kaiser Foundation Health Plan,	6/9/2017	COMM 1ST	PMCHK00002398	\$13,682.21
15285	L0023	Vincent Garcia Lopez	6/9/2017	COMM 1ST	PMCHK00002398	\$25.00
15286	M0028	Maki Heating & A/C, Inc.	6/9/2017	COMM 1ST	PMCHK00002398	\$994.35
15287	M0065	Wendy Murdoch	6/9/2017	COMM 1ST	PMCHK00002398	\$34.24
15288	M0098	Meadow Vista County Water Dist	6/9/2017	COMM 1ST	PMCHK00002398	\$893.08
15289	N0003	Norris Electric, Inc.	6/9/2017	COMM 1ST	PMCHK00002398	\$497.57
15290	N0012	Nevada Irrigation District	6/9/2017	COMM 1ST	PMCHK00002398	\$927.93
15291	P0007	Pacific Gas & Electric Company	6/9/2017	COMM 1ST	PMCHK00002398	\$461.93
15292	P0084	Placer County	6/9/2017	COMM 1ST	PMCHK00002398	\$1,642.44
15293	R0065	River City Rentals	6/9/2017	COMM 1ST	PMCHK00002398	\$1,300.00
15294	R0073	Riebes Auto Parts	6/9/2017	COMM 1ST	PMCHK00002398	\$107.24
15295	S0009	Sierra Saw Sales And Service	6/9/2017	COMM 1ST	PMCHK00002398	\$69.45
15296	S0034	Sierra Chemical Co.	6/9/2017	COMM 1ST	PMCHK00002398	\$853.46
15297	S0050	Sierra Safety	6/9/2017	COMM 1ST	PMCHK00002398	\$73.73
15298	S0067	Superfast Copy	6/9/2017	COMM 1ST	PMCHK00002398	\$42.69
15299	S0086	Sac-Val Janitorial Supply, Inc	6/9/2017	COMM 1ST	PMCHK00002398	\$1,256.57
15300	S0094	Manouch Shirvanioun	6/9/2017	COMM 1ST	PMCHK00002398	\$62.45
15301	S0150	Saccani Distributing Company	6/9/2017	COMM 1ST	PMCHK00002398	\$200.00
15302	S0152	SiteOne Landscape Supply, LLC	6/9/2017	COMM 1ST	PMCHK00002398	\$4,167.56
15303	S0154	Mike Scheele	6/9/2017	COMM 1ST	PMCHK00002398	\$193.53
15304	S1003	Sutter Medical Foundation	6/9/2017	COMM 1ST	PMCHK00002398	\$1,220.00
15305	TEMPA	Jason Adair	6/9/2017	COMM 1ST	PMCHK00002398	\$90.00

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
15306	TEMPB	Burt, Allison	6/9/2017	COMM 1ST	PMCHK00002398	\$270.00
15307	TEMPC	Cynthia Comiskey	6/9/2017	COMM 1ST	PMCHK00002398	\$19.00
15308	TEMPE	Giudicelli, Lisa	6/9/2017	COMM 1ST	PMCHK00002398	\$10.00
15309	TEMPP	Andrea Pressler	6/9/2017	COMM 1ST	PMCHK00002398	\$88.00
15310	TEMPS	Nina Simonds	6/9/2017	COMM 1ST	PMCHK00002398	\$140.00
15311	TEMPW	Jennifer Winstead	6/9/2017	COMM 1ST	PMCHK00002398	\$5.00
15312	U0016	Uptown Signs & Graphics, Inc.	6/9/2017	COMM 1ST	PMCHK00002398	\$500.86
15313	U0023	Universal Specialties Inc	6/9/2017	COMM 1ST	PMCHK00002398	\$560.80
15314	V0007	Verizon Wireless	6/9/2017	COMM 1ST	PMCHK00002398	\$413.43
15315	V0019	Valley Rock Landscape Material	6/9/2017	COMM 1ST	PMCHK00002398	\$339.93
15316	W0001	Walker's Office Supplies, Inc.	6/9/2017	COMM 1ST	PMCHK00002398	\$570.19
15317	W0044	Wave	6/9/2017	COMM 1ST	PMCHK00002398	\$1,616.75
15318	Z0009	Zamora Sod Farm	6/9/2017	COMM 1ST	PMCHK00002398	\$907.34
15319	U0019	US Bank	6/9/2017	COMM 1ST	PMCHK00002399	\$9,680.29
15321	1099-349	Heidi Swedberg	6/16/2017	COMM 1ST	PMCHK00002400	\$200.00
15322	1099-350	Daniel Ward	6/16/2017	COMM 1ST	PMCHK00002400	\$200.00
15323	S1007	Stationary Engineers, Local 39	6/16/2017	COMM 1ST	PMCHK00002400	\$401.61
15324	S1010	State Disbursement Unit	6/16/2017	COMM 1ST	PMCHK00002400	\$87.50
15325	U1002	US Dept of Treasury	6/16/2017	COMM 1ST	PMCHK00002400	\$1,071.57
15326	1099-355	Daniels Swan dba Swan Entertai	6/20/2017	COMM 1ST	PMCHK00002401	\$2,500.00
015327	1099-104	Thomas Seibel	6/23/2017	COMM 1ST	PMCHK00002402	\$65.00
015328	1099-149	Katherine Doak	6/23/2017	COMM 1ST	PMCHK00002402	\$468.00
015329	1099-203	Susan Thomas	6/23/2017	COMM 1ST	PMCHK00002402	\$58.50
015330	1099-216	Gerald Harris	6/23/2017	COMM 1ST	PMCHK00002402	\$208.00
015331	1099-218	Auburn Gymnastics Center	6/23/2017	COMM 1ST	PMCHK00002402	\$182.00
015332	1099-247	Clifford Johnson	6/23/2017	COMM 1ST	PMCHK00002402	\$39.00
015333	1099-254	Ralph Kendrick	6/23/2017	COMM 1ST	PMCHK00002402	\$462.00
015334	1099-256	Healing Pastures, Inc.	6/23/2017	COMM 1ST	PMCHK00002402	\$26.00
015335	1099-264	Philip Green	6/23/2017	COMM 1ST	PMCHK00002402	\$633.75
015336	1099-269	Deborah Lynn	6/23/2017	COMM 1ST	PMCHK00002402	\$312.00
015337	1099-277	Foothill Karate Do	6/23/2017	COMM 1ST	PMCHK00002402	\$68.25
015338	1099-288	Al Trimarchi	6/23/2017	COMM 1ST	PMCHK00002402	\$72.00
015339	1099-291	Isaac Humber	6/23/2017	COMM 1ST	PMCHK00002402	\$97.50
015340	1099-341	Twardis, Bryan	6/23/2017	COMM 1ST	PMCHK00002402	\$90.00
015341	1099-352	Funfinity	6/23/2017	COMM 1ST	PMCHK00002402	\$133.00
015342	1099-353	Jamie Ross	6/23/2017	COMM 1ST	PMCHK00002402	\$79.20
015343	A0018	Auburn Chamber of Commerce	6/23/2017	COMM 1ST	PMCHK00002402	\$360.00
015344	A0051	Anderson's Sierra Pipe Co.	6/23/2017	COMM 1ST	PMCHK00002402	\$189.18
015345	B0063	Blain Stumpf	6/23/2017	COMM 1ST	PMCHK00002402	\$2,050.20
015346	B0064	Blue Moon Designs	6/23/2017	COMM 1ST	PMCHK00002402	\$311.03
015347	C0061	California Computer Services	6/23/2017	COMM 1ST	PMCHK00002402	\$145.00
015348	C0104	Campora Propane Service	6/23/2017	COMM 1ST	PMCHK00002402	\$457.16
015349	C0113	Cooks Portable Toilets & Septi	6/23/2017	COMM 1ST	PMCHK00002402	\$2,055.82
015350	D0015	Department of Social Services	6/23/2017	COMM 1ST	PMCHK00002402	\$242.00
015351	D0066	De Lage Landen Financial Servi	6/23/2017	COMM 1ST	PMCHK00002402	\$658.02
015352	E0008	Ewing Irrigation Products, Inc	6/23/2017	COMM 1ST	PMCHK00002402	\$1,630.12
015353	E0011	ECORP Consulting, Inc.	6/23/2017	COMM 1ST	PMCHK00002402	\$301.25
015354	F0034	Joe Fecko	6/23/2017	COMM 1ST	PMCHK00002402	\$21.08
015355	F0047	Fuentes Pond Maintenance	6/23/2017	COMM 1ST	PMCHK00002402	\$1,800.00
015356	G0006	Gold Country Media Publication	6/23/2017	COMM 1ST	PMCHK00002402	\$1,531.93
015357	G0045	Greater Sacreamnto Softball As	6/23/2017	COMM 1ST	PMCHK00002402	\$1,293.60
015358	G0077	Gold Country Water	6/23/2017	COMM 1ST	PMCHK00002402	\$122.80
015359	H0056	Humana Dental Ins. Co	6/23/2017	COMM 1ST	PMCHK00002402	\$2,060.26
015360	I0018	William Joseph La Flaur	6/23/2017	COMM 1ST	PMCHK00002402	\$675.00
015361	K0010	Knorr Systems, Inc.	6/23/2017	COMM 1ST	PMCHK00002402	\$1,685.99
015362	L0033	Les Schwab	6/23/2017	COMM 1ST	PMCHK00002402	\$5.78
015363	M0019	Kahl Muscott	6/23/2017	COMM 1ST	PMCHK00002402	\$166.77
015364	M0028	Maki Heating & A/C, Inc.	6/23/2017	COMM 1ST	PMCHK00002402	\$144.10
015365	M0071	Mission Protection Systems Inc	6/23/2017	COMM 1ST	PMCHK00002402	\$189.00
015366	M0103	Max's Restaurant	6/23/2017	COMM 1ST	PMCHK00002402	\$85.00
015367	N0003	Norris Electric, Inc.	6/23/2017	COMM 1ST	PMCHK00002402	\$2,227.79
015368	N0008	Sunbelt Rentals, Inc.	6/23/2017	COMM 1ST	PMCHK00002402	\$743.78
015369	N0045	Near U CO2	6/23/2017	COMM 1ST	PMCHK00002402	\$302.76
015370	N0047	Kenneth Nicolay	6/23/2017	COMM 1ST	PMCHK00002402	\$25.00
015371	P0005	Placer County Water Agency	6/23/2017	COMM 1ST	PMCHK00002402	\$4,510.87
015372	P0007	Pacific Gas & Electric Company	6/23/2017	COMM 1ST	PMCHK00002402	\$10,763.85
015373	P0023	PG&E	6/23/2017	COMM 1ST	PMCHK00002402	\$115.91
015374	P0058	Pitney Bowes Credit Corporatio	6/23/2017	COMM 1ST	PMCHK00002402	\$125.48
015375	P0095	Placer County	6/23/2017	COMM 1ST	PMCHK00002402	\$300.00
015376	P0107	Parent's Resource Guide	6/23/2017	COMM 1ST	PMCHK00002402	\$745.00
015377	R0003	Roto-Rooter	6/23/2017	COMM 1ST	PMCHK00002402	\$200.50
015378	R0065	River City Rentals	6/23/2017	COMM 1ST	PMCHK00002402	\$250.00
015379	R0073	Riebes Auto Parts	6/23/2017	COMM 1ST	PMCHK00002402	\$10.60
015380	S0034	Sierra Chemical Co.	6/23/2017	COMM 1ST	PMCHK00002402	\$885.4

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
015381	S0086	Sac-Val Janitorial Supply, Inc	6/23/2017	COMM 1ST	PMCHK00002402	\$344.72
015382	S0145	SCP Pool Distributors LLC	6/23/2017	COMM 1ST	PMCHK00002402	\$2,611.99
015383	S0152	SiteOne Landscape Supply, LLC	6/23/2017	COMM 1ST	PMCHK00002402	\$532.32
015384	S1000	State Of California/DOJ	6/23/2017	COMM 1ST	PMCHK00002402	\$512.00
015385	TEMPB	Terri Boales	6/23/2017	COMM 1ST	PMCHK00002402	\$60.00
015386	TEMPC	Catherine Cotrone	6/23/2017	COMM 1ST	PMCHK00002402	\$130.00
015387	TEMPC	Jane Goldberg	6/23/2017	COMM 1ST	PMCHK00002402	\$154.00
015388	TEMPI	Shaina Hammond	6/23/2017	COMM 1ST	PMCHK00002402	\$260.00
015389	TEMPI	Andrea Izadjou	6/23/2017	COMM 1ST	PMCHK00002402	\$196.00
015390	TEMPK	Abby Knapek	6/23/2017	COMM 1ST	PMCHK00002402	\$60.00
015391	TEMPL	Andrew Lukkonen	6/23/2017	COMM 1ST	PMCHK00002402	\$91.84
015392	TEMPM	Rob Midenhall	6/23/2017	COMM 1ST	PMCHK00002402	\$70.00
015393	TEMPM	Jeanette Perez	6/23/2017	COMM 1ST	PMCHK00002402	\$5.00
015394	TEMPR	Amanda Robinson	6/23/2017	COMM 1ST	PMCHK00002402	\$80.03
015395	TEMPS	Brittany Smith	6/23/2017	COMM 1ST	PMCHK00002402	\$4,146.38
015396	V00018	Veritiv Operating Company	6/23/2017	COMM 1ST	PMCHK00002402	\$175.76
015397	V0010	Vermont Systems, Inc.	6/23/2017	COMM 1ST	PMCHK00002402	\$927.95
015398	V0019	Valley Rock Landscape Material	6/23/2017	COMM 1ST	PMCHK00002402	\$99.00
015399	W0001	Walker's Office Supplies, Inc.	6/23/2017	COMM 1ST	PMCHK00002402	\$821.58
015400	Y0002	Yuba Safe & Lock, Inc.	6/23/2017	COMM 1ST	PMCHK00002402	\$75.00
15401	S0016	Sam's Club	6/30/2017	COMM 1ST	PMCHK00002403	\$243.00
15402	TEMPK	Olivia Keiner	6/30/2017	COMM 1ST	PMCHK00002403	
15403	TEMPR	Barbara Reynolds	6/30/2017	COMM 1ST	PMCHK00002403	

Total Checks: 164

Total Amount of Checks: \$128,341.29

SECTION: 5.0

ITEM: 5.3 REVIEW OF FINANCIALS FOR JUNE, 2017

DESCRIPTION:

INFORMATION: SEE ATTACHED INFORMATION

**STAFF
RECOMMENDATION: REVIEW AND APPROVE FINANCIALS**

PROFIT & LOSS											
17/18 Approved Budget											
	Approved Budget FY 17-18	% Of Total	Mid-Yr Revision FY 17-18	% Of Total	2017 June ACTUALS	Last Yr June Actuals	2017 YTD ACTUALS	2017 YTD BUDGET	Last Yr YTD ACTUALS	2017 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues											
Program Revenue	1,045,700	20%	-	#DIV/0!	161,682	121,153	407,796	376,525	407,796	376,525	377,400
Facility Revenue	148,155	3%	-	#DIV/0!	12,395	13,147	83,836	78,625	83,836	78,625	88,320
Misc. Revenue	59,225	1%	-	#DIV/0!	3,071	5,832	10,852	11,575	10,852	11,575	12,304
Grants & Donations	50,146	1%	-	#DIV/0!	13,249	45	13,627	-	13,627	-	361
Interest Income	45,400	1%	-	#DIV/0!	90	164	11,632	7,700	11,632	7,700	8,983
Projects Revenue	387,300	7%	-	#DIV/0!	-	-	-	-	-	-	-
Tax Revenue	2,973,655	56%	-	#DIV/0!	-	-	1,149,122	1,149,990	1,149,122	1,149,990	1,116,809
In Kind/Atwood	25,500	0%	-	#DIV/0!	-	-	-	-	-	-	-
Trans from Cap Const/City Trust/Eq Res	616,204		-		-	-	-	-	-	-	-
Total Operating Revenue	5,351,285	100.00	-		190,487	140,341	1,676,865	1,624,415	1,676,865	1,624,415	1,604,177
Expenditures											
Program Expense	274,374	5%	-	#DIV/0!	19,927	21,793	47,554	54,800	47,554	54,800	51,050
Operating & Supplies	336,100	6%	-	#DIV/0!	32,491	31,343	87,470	79,635	87,470	79,635	71,271
Utilities Expense	199,800	4%	-	#DIV/0!	(465)	19,134	4,813	17,950	4,813	17,950	25,171
Professional Services	38,800	1%	-	#DIV/0!	1,406	10,123	2,529	5,500	2,529	5,500	14,680
Building & Grounds Maintenance	353,098	7%	-	#DIV/0!	23,329	36,254	61,643	142,150	61,643	142,150	51,994
Property Tax Admin.	63,200	1%	-	#DIV/0!	-	-	-	-	-	-	-
Wages	2,085,305	39%	-	#DIV/0!	266,703	164,053	473,825	445,843	473,825	445,843	348,583
Benefits & Payroll Costs	713,282	13%	-	#DIV/0!	81,504	52,878	195,341	188,563	195,341	188,563	154,329
Fixed Asset Expense	62,178	1%	-	#DIV/0!	4,582	1,536	4,582	15,000	4,582	15,000	22,159
Capital Improvement Projects	969,000	18%	-	#DIV/0!	10,695	15,401	25,878	24,650	25,878	24,650	92,696
Debt Services	6,000	0%	-	#DIV/0!	383	583	765	800	765	800	1,115
Special Dept Expenses (equip res.)	-	0%	-	#DIV/0!	-	-	-	-	-	-	-
Project Expenditures	25,000	0%	-	#DIV/0!	-	-	-	-	-	-	-
Misc Expense (CalPERS unfunded liab)	180,200	3%	-	#DIV/0!	-	-	-	-	-	-	-
Total Expenditures	5,306,337	100.00	-		440,555	353,098	904,400	974,891	904,400	974,891	833,038
Net Revenue Over Expenditures	\$ 44,948	0.84	\$ -		\$ (250,068)	(212,757)	\$772,465	\$649,524	\$772,465	\$649,524	\$771,139
Annual Contingency Reserve (1-2%)	\$ 450,000		\$ 450,000		\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Annual Equip Replacement Reserve	\$ 658,531		\$ 658,531		\$ 758,531	\$ 758,531	\$ 758,531	\$ 758,531	\$ 758,531	\$ 758,531	\$ 658,531
Future Capital Construction Reserve	\$ 744,971		\$ 839,971		\$ 705,971	\$ 705,971	\$ 705,971	\$ 705,971	\$ 705,971	\$ 705,971	\$ 744,971
ADA Reserve	\$ 55,032		\$ 60,032		\$ 65,032	\$ 65,032	\$ 65,032	\$ 60,032	\$ 65,032	\$ 60,032	\$ 55,032
CalPERS unfunded liability reserve			\$ 2,008,534		\$ 45,800	\$ 45,800	\$ 45,800	\$ 45,800	\$ 45,800	\$ 45,800	\$ 1,908,534
TOTAL RESERVE BALANCES	\$ 1,908,534		\$ 2,008,534		\$ 2,025,334	\$ 2,025,334	\$ 2,025,334	\$ 2,020,334	\$ 2,025,334	\$ 2,020,334	\$ 1,908,534

As Of 6/30/2017
For All Segment1s
For All Segment2s
For Segment3 0000 To 9999
For All Segment4s

	Current YTD
ASSETS	
Current Assets	
Imprest Fund (Petty Cash)	\$580.00
Community 1st Bank	137,102.93
Placer County Treasure-General	4,390,925.89
Placer County Treasurer - City Trust	269,495.55
Accounts Receivable	10,156.92
A/R - 501C3 Group	7,000.00
Due From Other Governments	1,071.57
Daycamp Receivables	20,609.00
	<hr/>
Total Current Assets	\$4,836,941.86
Fixed Assets	
Fixed Assets: Land	\$1,970,546.12
Fixed Assets: Structures	12,066,241.33
Fixed Assets: Equipment	855,454.32
Fixed Assets: Computer Equipment & Software	139,743.08
Fixed Assets: Vehicles	247,332.21
Fixed Assets: Office Furniture & Rec Equipment	83,168.05
Construction In Progress	347,995.22
Less: Accumulated Depreciation	(9,179,522.88)
	<hr/>
Total Fixed Assets	\$6,530,957.45
Total Assets	\$11,367,899.31
	<hr/> <hr/>

LIABILITIES and EQUITY

Auburn Rec & Park
Balance Sheet
As Of 6/30/2017
For All Segment1s
For All Segment2s
For Segment3 0000 To 9999
For All Segment4s

	Current YTD
Current Liabilities	
Prepaid Revenue	\$41.00
Gift Certificates	145.00
Compensated Absenses	121,782.72
Sales Tax Payable	422.87
Worker's Comp Payable	9,388.77
Federal Withholding Payable	(100.00)
Social Security-FICA Payable	16.84
Accrued Liabilities	60.00
Miscellaneous Deductions	(0.03)
	\$131,757.17
Long Term Liabilities	
PG & E Loan Payable	\$3,061.56
	\$3,061.56
Total Liabilities	\$134,818.73
Fund Balances	
GFB: Youth Assistance Fund	\$7,009.80
GFB: General Fund Balance	246,874.23
Investments in Fixed Assets	7,341,635.98
Less: Net of Related Debt	(3,061.56)
RFB: Reserved (City Mitigation)	269,495.55
RFB: Annual Equip Replacement Reserv.	920,530.72
RFB: Annual Contingency Reserve	450,000.00
RFB: Reserved for Future Capital Construction	955,971.28
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	(3,008.91)
RFB: Atwood III-Equip Repl Fund	15,603.66
RFB: Unfunded Liability - CalPERS	45,800.00
GFB- Cell Tower Reserves	122,459.24
RFB: General Fund (ADA Reserve)	70,031.75
RFB: Shockley Maint Fund	7,997.82
Net Profit/(Loss)	772,465.29
	\$7,341,635.98
Total Assets	\$7,341,635.98
Total Reserved Funds	\$2,865,095.28
Total Designated Funds	\$0.00
Total Unrestricted Funds	\$1,026,349.32

Date: 7/12/2017

Auburn Rec & Park
Balance Sheet
As Of 6/30/2017
For All Segment1s
For All Segment2s
For Segment3 0000 To 9999
For All Segment4s

Page: 3

	Current YTD
Total Liabilities and Equity	<u>\$11,367,899.31</u>

SECTION: 6.0

**BOARD REPORTS, FEE WAIVER LOG,
VANDALISM REPORTS & PROJECT
LIST**

INFORMATION:

SEE ATTACHMENTS

Kahl Muscott
District Administrator
Report to the Board of Directors
July, 2017

- The Railhead A field renovation is moving along as scheduled, with quite a bit of green showing. We were having some problems with low water in the pond, despite an extra allotment from PCWA. We have since found the right balance.
- Staff spent many man-hours weed eating the area between the PCWA shop and the houses above it, in the land we manage off of Maidu Dr.
- I made our annual presentation to the Auburn City Council re: the use of City Mitigation Fees.
- A large interior live oak tree is going to be removed from the Shockley property in the next few weeks. This +/- 55-foot tree is in serious decay and threatens a major PG&E transmission line that runs above the property.
- The new picnic tables are in at the "Rotary Plaza" and already being used. One of the umbrellas are up and we are waiting on a final piece for the other umbrella.
- Rick Richards, Risk Manager with CAPRI (the administrators of our insurance pool) was out for their once every 18-month inspection. Most of the inspection is spent looking at our forms, records, etc. We also did a tour of the Rec Park building and looked at some items at the pool. We did very well with the inspection and will get the highest rating possible.
- We are chasing irrigation issues all around the District. Some are as simple as a sprinkler head jammed with debris. Others require replacing valves, repairing leaks, etc. It is a never-ending cycle.
- Both Recreation Park and the Shockley property had a small fire in the early morning hours of July 10th. Both fires were put out quickly.
- The Ain't Necessarily Dead Fest went very well, and despite the heat, we had a large crowd. There were no incidents.
- The new date for the State of the Community Dinner is Friday, October 13th. The event is being moved back out to the Ridge Golf Course and Event Center. ARD recognizes the "Friend of Recreation" at this event.

Meetings and events attended or scheduled to attend

7/5: State of the Community Committee
7/6: Mike Holmes re: Veteran's Park and Maidu Dr. repairs
7/6: Rick Richards, CAPRI re: inspection
7/7: Interview for Park Worker position
7/10: Auburn City Council meeting re: annual report for City Park Mitigation Fees
7/11: Dead Fest meeting
7/11: Rotary
7/13: Auburn Community Harvest Festival committee
7/15: Ain't Necessarily Dead Festival
7/18: Rotary
7/18: A&D Committee
7/19: Auburn Chamber of Commerce Board meeting
7/19: Obstacle Race/FTF committees
7/19: Finance Committee
7/19: Policy Committee

7/25: Rotary

7/26: CSDA webinar re: changes to DIR requirements

7/26: State of the Community Committee

Brian Simpson

Facilities & Grounds Manager

Report to the Board of Directors

July, 2017

Meadow Vista

Finished weed whacking behind the community center

Repaired an electrical issue with the irrigation control clocks. Clocks would not power up.

Regional Park

Set up and took down for the "Ain't Necessarily Dead Fest."

"A" Field scoreboard was not working. Norris Electric diagnosed problem with wiring. Wiring was repaired, but long-term fix would be to trench and encase the wiring in conduit at a deeper level (18").

Weekly field prep ongoing.

Recreation Park

Installed picnic tables and umbrellas at the Rotary Project Plaza adjacent to the Recreation Gym.

Added 40 yards of Shock Ab woodchips to both playgrounds.

Railhead

Turf Pro Sprayed Field B for crabgrass and other species other than Bermuda.

Field A was killed off, Bermuda stolon planted. Ongoing watering is now showing signs of growth and green. Water schedule is being monitored closely with Delta Bluegrass to ensure adequate water is being applied.

Ashford Park

Irrigation trouble shooting was conducted the first week of July. Found some irrigation heads were clogged and not rotating.

Pond compressor was rebuilt by Fuentes Ponds, as it was not working. Aerators in pond had no bubbles.

Atwood

Applied over 200 yards of shredded cedar bark mulch over the newly landscaped areas as well as existing landscaped areas. This concluded the re-landscaping of the previously overgrown/dead area of the park.

Ongoing irrigation checks weekly to ensure new system is working correctly.

Canyon View

Created fire break around 35-acre parcel adjacent to the Community Center. Purpose of this is to provide fire protection from neighboring homes adjacent to ARD property.

Manouch Shirvanioun
Marketing & Customer Service
Report to the Board of Directors
July, 2017

	6/21/17-7/19/17	6/22/16-7/20/16
Activity Registrations	\$15,000	\$12,000
Day Care/Discovery payments	\$46,000	\$47,000
Facility payments/reservations	\$16,000	\$17,000

Continue to promote ARD's programs, events, and facilities through advertising, networking and social media.

Dead Fest Meeting
Obstacle Race Meeting
Met with Fleet Feet of Sac-Race Director for Blood Sweat Beer Trail Run at Overlook-
7/23
Assisted with interviews
Chamber Weekly Ambassador visits
Leadership Auburn

Sheryl Petersen
Recreation Services Manager
Report to the Board of Directors
July, 2017

- Meetings attended: ASR (4), SCB, SF, SHF, VFCAL (2), ACHF
- Held a meeting for the String Fling. Pricing, venues, and artists
- Prepped for the Ain't Dead Festival
- Met with instructors for fall. Continue to prepare activity guide for printer.
- Attended a Robalos swim meets
- Attended a Mermaids swim meet.
- Attended VFCAL Swim and Synchronized Swim Championships
- Met with committee for new benefit event in October RNB.
- Met with the Ukulele Committee
- Met with Patti to flesh out the details on the mini-Triathlon in September.

ACHF-Auburn Community Harvest Festival, ASR- Auburn Sunset Rotary, PIP-Party in the Park, RNB- Ribs n' Brews, SCB- Senior Center Board, SF String Fling, SHF-Auburn Senior Health Fair, UKE- Ukulele Festival, VFCAL-Valley Foothills Competitive Aquatics League,

Coming up this Month

August		
11	Ukulele Concert	State Theater
12	Ukulele Festival	Recreation Park
18	Food Truck Fiesta	Recreation Park
30	Last day Master Swim	Sierra Pool
31	ARD Board Meeting	CVCC, 6pm
	Last day Water Aerobics	Sierra Pool

Debbie Thomas
Youth Services Manager
Report to the Board of Directors
July, 2017

- Day camp has consistently exceeded last year's attendance by 10 campers per day, partly due to Bowman's day camp shut down this summer. Our average so far for July is 112 per day for actual attendance. This does not account for absences where the day was paid for and not used. Our youngest camper group has closed enrollment due to high numbers, and some field trips have maxed out.
- Two part-time seasonal staff were added recently. Staff illnesses and requests for time off made it necessary.
- The extreme heat and smoke from fires has put a strain on the campers, staff and scheduling. We are fortunate to have the extra space available this summer to move activities indoors.
- Discovery Club registration opened July 5th. Registrations are filling as normal. We are planning to offer Discovery Club at Alta Vista again as long as enrollment

warrants it. We are making changes to our payment system and adding the option at most sites for online payment, which parents have requested.

- We're still waiting for word from licensing regarding the change of rooms at Newcastle Discovery Club, and from the school as to when we can access the new modular for set up considering their close-down for remodel.

This fee waiver log is from June 2017. There were no fee waivers for July.

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Apr-17	Bree Renz	California Satsang Society- Lakeside Room	\$260.00	\$70 setup fee	\$234.00	No		
Apr-17	Kelcie Armbruster	Advocates for Mentally Ill Housing- Picnic 1 at Recreation Park	\$50.00	\$30.00	\$25.00	No		
Apr-17	Kathy Van Dam	Girl Scouts 49er Service Unit-Regional Gym	\$480.00	\$60.00	\$432.00	No		
Apr-17	Joe Rodrigues	Multipurpose Senior Center- Sr. Health Fair at Regional Park-Gym & Lakeside room	\$2,120.00	\$100.00	\$1,440.00	Yes		
Apr-17	Kathlene Fries	Placer Union High School Dist.-Special Education Picnic sites at Recreation Park	\$100.00	\$60.00	\$50.00	No		
Apr-17	Jean Hixon	Western States Trail Foundation- Canyon View Room for a meeting	\$192.50	\$60.00	\$192.50	No		
Apr-17	Janice Buschmann	Cub Scouts Pack 6-Flag Retirement-Regional Park Picnic Sites	\$150.00	\$30.00	\$75.00	No		
May-17	Chris Pellant	Freedom Church-Regional Picnic #2	\$50.00	\$30.00	\$25.00	No	\$2,448.50	\$2,448.50
May-17	Jean Hexan	Western States Trail Foundation- Foothills Room for a meeting	\$230.00	\$60.00 Staffing	\$230.00	No		
May-17	Sesi Catalano	Western States Trail Foundation- Sierra Room for a meeting	\$157.50	\$0.00	\$157.50	No		
Jun-17	Adam Dieter	Placer Hills Education Foundation-MV Picnic sites	\$225.00	\$120.00	\$112.50	No	\$412.50	\$2,861.00
Jun-17	Barbara White	Western States Trail Foundation-Tevis Workshop- Sierra Room	\$180.00	\$60.00	\$180.00	No		
Jun-17	Connie Burns	Auburn Sunset Rotary- 4 Bocca Courts all day	\$240.00	\$0.00	\$192.00	No		
Jun-17	Patricia Jensen	Placer People of Faith Together- Picnic #1 at Recreation Park	\$50.00	\$30.00	\$25.00	No		
							\$509.50	\$3,370.50

7/20/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
26-Jun-17	Overlook	Modular Window Broken	\$0.00	\$675.00
7/17/2017	Ashford	Playground Equipment Broken	\$60	\$128.00
Total labor costs			\$60	\$803.00
Total for year			\$1,270.00	\$1,840.07

6/21/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
12-Jun-17	Recreation	Mens ADA Shower Head Broken	\$60.00	\$23.50
6/6/2017	Overlook	Modular @ Overlook Window Broken	TBD	TBD
20-Jun-17	Regional	Graffiti Removal	\$40.00	G&H Glass will be making repairs \$15.00
Total labor costs			\$100	Total \$38.50
Total for year			\$1,210	material costs Total for year \$1,037.07

5/18/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
2-May-17	Regional Recreation	Water Fountain Broken	\$60.00	\$67.00
5/3/2017	Recreation	Graffiti Removal	\$60	\$34.86
16-May-17	Recreation	Broken Soap Dispenser	\$40	\$30.00
		Total labor costs	\$160.00	Total \$131.86 material costs
		Total for year	\$1,010	Total for year \$998.57

4/20/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
10-Apr-17	Regional	Three water fountains broken	\$350.00	\$212.00
4/19/2017	Recreation	Graffiti Removal	\$60	\$34.86

Total labor costs	\$410	Total	\$246.86
		material costs	
		Total for	
Total for year	\$850.00	year	\$866.71

3/23/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
6-Mar-17	Overlook	Paper towel dispenser ripped off wall	\$60.00	\$34.99
3/14/2017	Atwood	Graffiti Removal	\$60	\$34.86

Total labor costs	\$120	Total	\$69.85
		material costs	
Total for year	\$440.00	Total for	\$619.85
		year	

2/1/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
22-Jan-17	Regional	Graffiti on walkway and bridge on Dry Creek side of park	\$60.00	\$50.00
2/5/2017	Overlook Park	Graffiti	\$80	\$50
2/9/2017	Recreation Park	Graffiti, on picnic tables	\$60	\$25

Total labor costs	\$200	Total	\$125
Total for year	\$320	Total for year	\$550

1/1/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
3-Jan-17	Overlook	Toilet paper dispenser	\$60.00	\$38.00
1/9/2017	Recreation	Graffiti to signs/replaced	\$60	\$387
Total labor costs			\$120	\$425.00
			Total	material costs

2017/2018 PROJECT LIST		UPDATED 06/12/17	
PROJECT	EST. COST	NOTES	EST. COMPLETED
RECREATION PARK			
Sierra Pool Re-Plastering	100,000.00	Consultant chosen, bid package in June/July 2017.	OCTOBER 2017
Bleacher Shade Structure	150,000.00	Design chosen, awaiting 3rd bid to choose demolition contractor	OCTOBER 2017
RAILHEAD PARK			
Field "A" Turf Renovation Project	60,000.00	Planting work and contractor finished, now in grow-in and maintenance period under District control.	OCTOBER 2017
BELL ROAD SITE			
Planning/CEQA/Construction Documents	517,000.00	Submitted Project Description update and site plan to Stewardship Council. Waiting for response on grant application. Council estimates response in 2017.	TBD
PLACER HILLS POOL			
ADA Path of Travel	10,000.00	Minor sidewalk repair to be done in-house in the off season	NOVEMBER 2017
REGIONAL PARK			
Regional Park Playground	140,000.00	Rough estimates being obtained from vendors. Site needs structure replacement and ADA compliance upgrades.	2018
AC Pathway Repairs Project	60,000.00	Priority areas identified, bid package being finalized, AB52 site visit/consultation completed. Form letter received from UAIC. UAIC would like a monitor present at a few AC repair locations.	SEPTEMBER 2017
Dry Creek Picnic ADA improvements	15,000.00	Design being revised, bid package being formed in house, AB52 consultation completed. UAIC determined no further inquiry needed on this project.	SEPTEMBER 2017
OVERLOOK PARK			
Planning and CEQA	90,000.00	Project to be pushed back due to review delays at USBR	TBD
CVCC			
Bike Park - incl Design and CEQA	100,000.00	Finding of No Significant Impact completed, Public Review Period 6/2-7/3 just ended, high volume of comments received, possible extension of comment period and pushing back item to August or September Board meeting.	TBD 2017
Bike Park - Construction	175,000.00		TBD
MEADOW VISTA PARK			
ADA Parking & Path of Travel	60,000.00	Project out to bid & pushed out, award July, construct in August/September. Bid and work dates extended to get bidders as all are currently busy.	SEPTEMBER 2017

ADA Restroom Interior Renovation	30,000.00	3 Bids being sought, none coming in, all contractors busy, award August, construct September.	SEPTEMBER 2017
OPERATION AND DEV. PLAN			
CEQA/NEPA costs	25,000.00	USBR review delayed due to budget issues.	TBD
MULTI-PARK ITEMS			
Streambed Alteration Agreement (no labor) Carry over projects from 2016 2017 list in YELLOW	44,000.00	Bio and cultural reviews taking place; walk with local tribe per AB52 completed. Request to re-walk was received early 2017, no further communication from UAIC.	TBD
Fiscal Year Projects Total:	1,576,000.00		

Item 7.1 Cover sheet – Resolution #2017-08; A Resolution Opposing Potential Use of Mitigation Fees at Hidden Falls Regional Park.

Auburn Area Recreation and Park District Policy Committee Meeting, June, 2017; Board of Directors meeting June, 2017; Policy Committee meeting, July, 2017; Board of Directors meeting July, 2017

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution # 2017-08, opposing the potential use of Placer County Area #5 Park Dedication Fees? Director Holbrook has requested that this item be considered.

Background

Placer County collects park fees whenever a new residence is constructed. These mitigation funds are composed of Park Development Impact Fees & Quimby Act Fees – the purpose of which is to meet the recreational needs for new recreation facilities and the rehabilitation of existing facilities, addressing the impact to the areas for which new development occurs.

Placer County divides their collection of park fees into 16 geographic areas. Area #5 boundaries, which are essentially the same as ARD boundaries, go from Meadow Vista to Auburn and extend north to the Bear River.

An analysis of the percentage of Area #5 funding that ARD has received (attached) shows a diminishing number. From July 1998 to February 2008, ARD received 64% of the funding. From April 2009 to July 2015, ARD only received 56%. Historically (going back 25 +/- years), ARD had received closer to 75%.

With the recent news about expansions at Hidden Falls Regional Park, there are concerns about the uses of Area #5 funds being used to fund a regional park, visited by many people outside of Area #5. A proposed resolution opposing any use of these funds has been created. A copy of ARD's 5 year project list will also be attached.

This item was sent to the June, 2017 ARD Board meeting as a discussion item to solicit any comments or feedback from the Board. General support for adopting the Resolution was discussed, and the item was sent back to the Policy Committee for further discussion.

Staff was also asked to research the following information:

- Is there a way to track where the Area #5 Park Dedication Fees came from? *Placer County staff replied that they record the intake of Park Fees by Assessor's Parcel Number and have never plotted the APN's on a map.*
- What is the status of the funding for the North Fork Trail? *Placer County staff replied that they consider it an active project with a valid EIR that has been successfully upheld following a CEQA challenge. It can begin construction once there is NEPA clearance and construction funding.*
- Why were Park Dedication Fees allowed to be used for planning and CEQA purposes for the North Fork Trail project? *Placer County staff replied that there are evaluation*

criteria for recommendation of Park Fee allocations. Projects are evaluated higher the further along they are in the planning/design process. They are also rated on the level of matching funds the project has secured. In the case of the North Fork Trail, we had a \$1.5 Million grant as a match. That high percentage of matching funds was extraordinary and led to the decision to support the use of Park Fees for planning, design, and environmental review.

It should also be noted that ARD staff has requested a meeting with Facilities/Park staff with the intent to discuss some long-term funding plans in regards to Area #5 Mitigation Fees.

Recommendation

The Policy Committee forwarded this item to the Board for review and approval.

Fiscal Impact

There are no fiscal impacts to adopting this resolution.

Attachments

Resolution #2017-08

Analysis of Area #5 Funding, 1998 – 2015

Map of Area #5 boundaries and ARD Boundaries

Map of Placer County Park Dedication Fee Areas

5 year CIP list

RESOLUTION NUMBER 2017-08

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT OPPOSING THE USE OF AREA #5 PLACER COUNTY PARK DEDICATION FEES FOR THE PROPOSED EXPANSION OF HIDDEN FALLS REGIONAL PARK

WHEREAS, The Auburn Area Recreation and Park District (“ARD”), a Special District created and approved by the voters of the District, is the primary source of parks and recreation services for the approximately 43,000 residents living within the ARD boundaries; and

WHEREAS, ARD has an elected Board of Directors that reviews and approves a 5-year Capitol Improvement Project List, addressing the needs and wants of the residents inside the ARD boundaries; and

WHEREAS, the ARD boundaries mirror almost exactly the boundaries for Area #5 of the Placer County Park Dedication Fee program; and

WHEREAS, Placer County collects Park Dedication (Impact) Fees from development in Area #5. These fees are to mitigate the impact on existing facilities and residents due to new development; and

WHEREAS, Placer County has, in the past, used Area #5 funds more than any other area for funding improvements at Hidden Falls Regional Park, a park that attracts users from all over Placer County and the greater Sacramento Area; and

WHEREAS, the use of Area #5 funds at Hidden Falls creates additional shortfalls for ARD when it seeks funding for new facilities, parks and improvements in its boundaries. These new facilities and improvements include proposed playgrounds and improvements to the Regional Park “24 Acre” parcel and Overlook Park and ; and

WHEREAS, Placer County is currently considering the expansion of Hidden Falls Regional Park, an expansion that will result in millions of dollars in required improvements

NOW, THEREFORE BE IT RESOLVED that the Auburn Area Recreation and Park District Board of Directors opposes any planned uses of Area #5 Placer County Park Dedication Fees for any planned expansion at Hidden Falls Regional Park.

APPROVED, PASSED, AND ADOPTED ON _____2017 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Michael G. Lynch
Chairman of the Governing Board

ATTEST:

Patricia B. Larson
Clerk to the Governing Board

Placer County Park Dedication Fee Area #5 Funding Analysis

7/7/1998	\$ 29,597	PLACER NATURE CENTER MISC. PROJECTS	PLACER NATURE CENTER	PLACER NATURE CTR
7/7/1998	\$ 50,145	NEW MODULAR	RECREATION PARK	ARD
7/7/1998	\$ 44,900	SWIMMING POOL REHAB	RECREATION PARK	ARD
7/7/1998	\$ 40,958	GYMNASIUM CONSTRUCTION	REGIONAL PARK	ARD
12/1/1998	\$ 15,000	MV CV & WEIMAR FEASIBILITY STUDY	MV, CV & WEIMAR	CO PARKS DIV
8/10/1999	\$ 90,000	SKATE/BIKE PARK/RESTROOMS/CAMPGROUND	AUBURN OVERLOOK	ARD
8/10/1999	\$ 35,000	TRAIL STAGING AREA CONSTRUCTION	MEADOW VISTA STAGING AREA	CO PARKS DIV
8/10/1999	\$ 22,500	PICNIC AREAS & DISK GOLF BASKETS	REGIONAL PARK	ARD
12/7/1999	\$ 8,000	MODULAR BUILDING	OVERLOOK PARK	ARD
12/7/1999	\$ 11,000	SERVING KITCHEN IN LAKESIDE ROOM	REGIONAL PARK	ARD
7/26/2000	\$ 40,000	TRAIL STAGING AREA CONSTRUCTION	MEADOW VISTA STAGING AREA	CO PARKS DIV
10/10/2000	\$ 24,000	ASPHALT TRAIL	MEADOW VISTA PARK	ARD
10/10/2000	\$ 30,150	IMPROVEMENTS	PLACER NATURE CENTER	PLACER NATURE CTR
10/10/2000	\$ 5,000	AMPHITHEATER SEATS	REGIONAL PARK	ARD
10/10/2000	\$ 45,500	NEW RESTROOMS	REGIONAL PARK	ARD
10/10/2000	\$ 15,000	TENNIS COURTS REHAB	REGIONAL PARK	ARD
3/13/2001	\$ 10,000	RESTROOM REHAB	ASHFORD PARK	ARD
3/13/2001	\$ 9,000	SAND VOLLEYBALL COURT	RECREATION PARK	ARD
3/13/2001	\$ 33,000	BASKETBALL COURT	REGIONAL PARK	ARD
3/13/2001	\$ 16,550	TWO SAND VOLLEYBALL COURTS	REGIONAL PARK	ARD
5/8/2001	\$ 25,000	TRAIL CONSTRUCTION	SUGAR PINE MT TRAIL	CO PARKS DIV
11/9/2001	\$ 65,000	COOPER AMPHITHEATER RESTORATION	AUBURN	AUBURN CITY
1/8/2002	\$ 1,500	LIBERTY TREE MEMORIAL	AUBURN FIRE STATION	CO PARKS DIV
1/8/2002	\$ 7,000	2 CONCRETE PATIOS & SHADE COVER	CANYON VIEW	ARD
1/8/2002	\$ 12,000	KITCHEN COMMUNITY CENTER RENOVATION	CANYON VIEW	ARD
10/11/2002	\$ 4,500	ARBORETUM	MEADOW VISTA PARK	ARD
2/11/2003	\$ 20,000	PLAZA PARK CONSTRUCTION	AUBURN	CO PARKS DIV
2/11/2003	\$ 38,000	BACK STOP & FENCING	WINCHESTER PARK	ARD
7/15/2003	\$ 12,000	NEW FLOOR AND ROOF	PLACER NATURE CENTER	PLACER NATURE CTR
10/21/2003	\$ 24,000	LIGHTS AT BASKETBALL & VOLLEYBALL COURTS	REGIONAL PARK	ARD
4/13/2004	\$ 100,000	NORTH FORK AMERICAN RIVER TRAIL	AUBURN STATE REC AREA	CO PARKS DIV
4/13/2004	\$ 101,131	TRAIL IMPROVEMENTS	SUGAR PINE MT TRAIL	CO PARKS DIV
6/16/2004	\$ 100,000	MARSHA SKINNER-SIERRA POOL	SKINNER-SIERRA POOL	ARD
2/15/2005	\$ 30,000	LAKE RENOVATION	REGIONAL PARK	ARD
4/19/2005	\$ 64,000	TENNIS COURT RENOVATION	PLACER HIGH SCHOOL	PLACER UNION HS
7/12/2005	\$ 30,000	CHRISTIAN VALLEY PARK REHAB	CHRISTIAN VALLEY PARK	ARD
11/15/2005	\$ 35,000	CONSTRUCTION	MEADOW VISTA COMMUNITY CTR	ARD
1/10/2006		CANCELED - \$170,000 ATHLETIC FIELD	REGIONAL PARK	ARD
6/27/2006	\$ 57,220	CONSTRUCTION	MEADOW VISTA COMMUNITY CTR	ARD
2/22/2007	\$ 175,000	2 TENNIS COURTS CONSTRUCTION	REGIONAL PARK	ARD
7/17/2007	\$ 112,365	ADDITIONAL PARKING AT RAILHEAD PARK	RAILHEAD PARK	ARD
9/28/2007	\$ 75,000	SWIMMING POOL REHAB	PLACER HILLS PARK	ARD
9/28/2007	\$ 21,975	ROOF REPAIR - REGIONAL PARK GYM	REGIONAL PARK	ARD
2/19/2008	\$ 50,000	NORTH FORK AMERICAN RIVER TRAIL	AUBURN STATE REC AREA	CO PARKS DIV
2/19/2008	\$ 53,000	HIDDEN FALLS CONSTRUCTION	HIDDEN FALLS	CO PARKS DIV

Total \$ 1,788,991

Placer County Park Dedication Fee Area #5 Funding Analysis

ARD	\$ 1,147,613	64.15
County Parks	\$ 440,631	24.63
Others	\$ 200,747	11.22

4/21/2009	\$ 75,000	SURFACING FOR PLAY STRUCTURE NO PARK	NORTH PARK	CO PARKS DIV
4/21/2009	\$ 187,000	REHAB LOCKER ROOMS & LIFEGUARD HUT	RECREATION PARK	ARD
4/21/2009	\$ 105,000	TRAIL IMPROVEMENTS	SUGAR PINE MT TRAIL	CO PARKS DIV
2/23/2010	\$ 13,350	RECONSTRUCT FIRE DAMAGE	NORTH PARK	CO PARKS DIV
4/13/2010	\$ 150,000	PHASE 1 EXPANSION AMENITIES AT HFRP	HIDDEN FALLS	CO PARKS DIV
6/21/2010	\$ 105,000	TRAIL AT RECREATION PARK AUBURN	RECREATION PARK	ARD
3/1/2011		CANCELED - \$65,000 PLAYGROUND	RECREATION PARK	ARD
7/21/2011	\$ 16,000	RENOVATION OF TENNIS COURTS	PLACER HIGH SCHOOL	PLACER UNION HS
9/14/2012	\$ 24,000	SOFTBALL DIAMOND	REGIONAL PARK	ARD
5/21/2013	\$ 44,000	ASHFORD PARK PLAYGROUND	AUBURN	ARD
9/13/2013	\$ 121,800	RAILHEAD PARK PLAYGROUND & SHADE STRUCTURE	AUBURN	ARD
3/25/2014	\$ 137,000	PARKING EXPANSION	HIDDEN FALLS	CO PARKS DIV
5/20/2014	\$ 17,500	RESTROOM REHAB	ASHFORD PARK	ARD
2/10/2015	\$ 40,000	BOCCE BALL COURTS	RECREATION PARK	ARD
7/16/2015	\$ 87,300	BIKE PARK	CANYON VIEW	ARD

Total	\$ 1,122,950	
ARD	\$ 626,600	55.80
County Parks	\$ 480,350	42.78
Others	\$ 16,000	1.42

Placer County Park Dedication Fee Area #5 Funding Analysis

2017/2018

Estimated balance

55,031 965,971 463,924 275,933

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind
Recreation Park									
Sierra Pool Replaster + Upgrades	200,000				200,000				
Pool bleachers shade structure	100,000				25,000		75,000		
Patio area (Rotary project)	16,000		8,000						8,000
Regional Park									
Pathway repairs	50,000			30,000	20,000				
New playground. south end	140,000				40,000	100,000			
Security Cameras - Gym/Lakeside	25,000				25,000				
Railhead Park									
Field "A" renovation	60,000				40,000		20,000		
Soccer field fencing	17,000		17,000						
Meadow Vista Park									
Parking lot reseal/restripe	10,000				10,000				
Restroom and POT renovation	90,000	(1,500)			25,000		65,000		
Overlook Park									
Planning and CEQA	90,000				60,000		30,000		
Armed Forces Pavilion/Garden									
Improvements	10,000						10,000		
Multi-Park									
Streambed Alt. Agree. (not incl. labor)	45,985	(34,985)			11,000				
CVCC									
Bike Park Design/CEQA	130,823	(115,000)			15,823				
Bike Park Construction	175,000				50,804	87,300			36,896
TOTAL	1,159,808	-151,485	25,000	30,000	522,627	187,300	200,000	8,000	36,896
Estimated Balance Remaining				25,031	443,344	276,624	75,933		

Note: Assumes \$50,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

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

Note: Assumes \$25,000 added to FCC per year

Note: Reserve amount includes Future Capital Const. Reserve + Cell Tower Reserve

Note²: assumes money being available from the Stewardship Council and other grant sources

Red text = project carried over from a previous year






Place

Placer County Parks

County Recreation Fee Area Boundary Exhibit

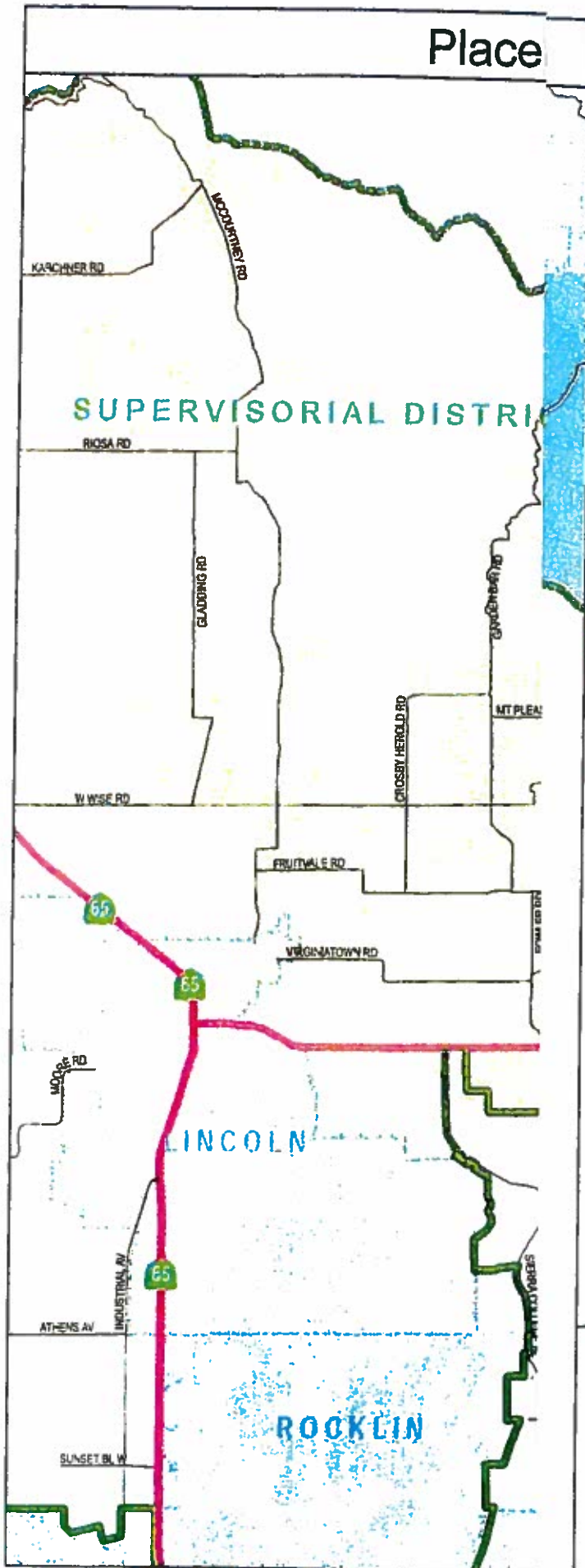
SUPERVISORIAL DISTRICT

Legend

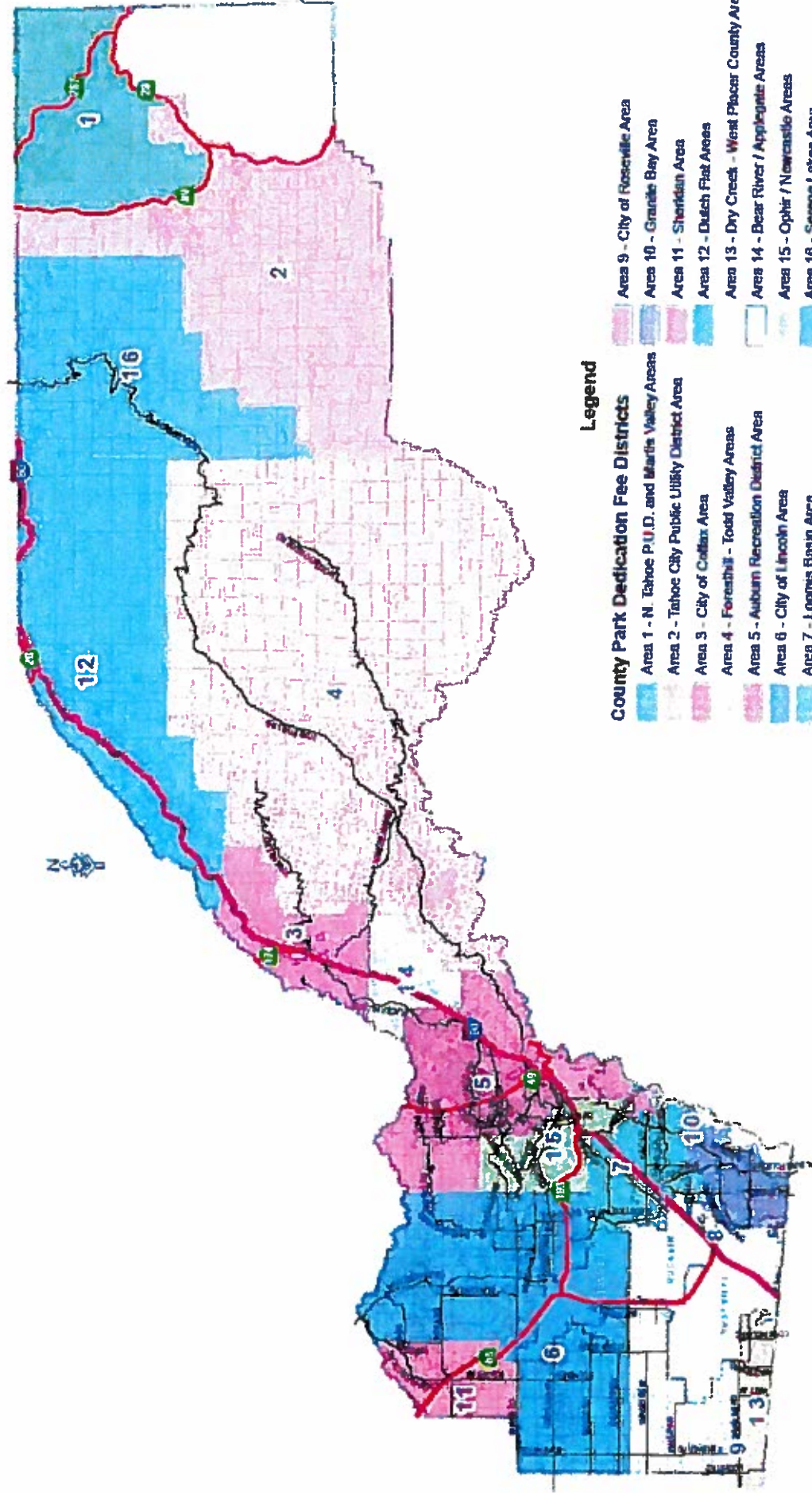
-  Highway
-  Placer Boundary
-  City Limits
-  Hidden Falls Boundary
-  Auburn Recreation District Boundary

Placer County Recreation Fee Areas

- Area #14 - Bear River / Applegate
- Area #15 - Ophir Newcastle
- Area #4 - Foresthill/Todd Valley
- Area #5 - Auburn Rec District/Meadow Vista
- Area #6 - City of Lincoln Area
- Area #7 - Loomis Basin Area
- Parcels



PLACER COUNTY PARK DEDICATION FEE AREAS



- Legend**
- | | |
|--|---|
|  Area 1 - N. Tahoe P.U.D. and Martha Valley Areas |  Area 9 - City of Roseville Area |
|  Area 2 - Tahoe City Public Utility District Area |  Area 10 - Granite Bay Area |
|  Area 3 - City of Colusa Area |  Area 11 - Sheridan Area |
|  Area 4 - Foresthill - Todd Valley Areas |  Area 12 - Dutch Flat Areas |
|  Area 5 - Auburn Recreation District Area |  Area 13 - Dry Creek - West Placer County Area |
|  Area 6 - City of Lincoln Area |  Area 14 - Bear River / Applegate Areas |
|  Area 7 - Loomis Basin Area |  Area 15 - Ophir / Newcastle Areas |
|  Area 8 - City of Rocklin Areas |  Area 16 - Sereno Lakes Area |
| |  City Limits |

Auburn Recreation District Ten Year Project List

2018/2019

Estimated balance

30,031 443,344 326,624 85,933

PROJECT	Est. Cost	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind
<i>Regional Park</i>								
Upgrade water system	275,000			175,000	100,000			
POT tennis courts	41,500			30,000	11,500			
<i>Bell Road²</i>								
Planning/CEQA/Const. docs/permits ²	517,000	(71,178)	77,820					367,790
<i>Overlook Park</i>								
Overlook area development	300,000			100,000	100,000	100,000		
Restroom ADA upgrades	10,000			10,000				
TOTAL	1,143,500		77,820	315,000	211,500	100,000	0	367,790
Estimated Balance Remaining			-47,789	128,344	115,124	-14,067	N/A	-367,790

Note: Assumes \$50,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

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

Note: Assumes \$25,000 added to FCC per year

Note: Reserve amount includes Future Capital Const. Reserve + Cell Tower Reserve

Note²: assumes money being available from the Stewardship Council and other grant sources

Auburn Recreation District Ten Year Project List

2019/2020

Estimated balance		-42,789	138,344	165,124	-4,067			
PROJECT	Est. Cost	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind
<i>Recreation Park</i>								
Bocce picnic area	60,000				40,000	20,000		
<i>Meadow Vista</i>								
Tennis courts resurface	25,000			25,000				
Pickle ball resurface	25,000			25,000				
<i>Bell Road²</i>								
Improvements	2,600,000			50,000	100,000		2,450,000	
Shade structure	60000				60000			
TOTAL	2,710,000		0	100,000	200,000	20,000	2,450,000	0
Estimated Balance Remaining			-42,789	38,344	-34,876	-24,067	-2,450,000	0

Note: Assumes \$50,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

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

Note: Assumes \$25,000 added to FCC per year

Note: Reserve amount includes Future Capital Const. Reserve + Cell Tower Reserve

Note²: assumes money being available from the Stewardship Council and other grant sources

Auburn Recreation District Ten Year Project List

2020/2021

Estimated balance			-37,789	63,344	15,124	-14,067	0	0
PROJECT	Est. Cost	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind
<i>Recreation Park</i>								
Front playground	120,000			20,000	50,000	50,000		
TOTAL	120,000		0	20,000	50,000	50,000	0	0
Estimated Balance Remaining			-37,789	43,344	-34,876	-64,067	0	0

Note: Assumes \$50,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

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

Note: Assumes \$25,000 added to FCC per year

Note: Reserve amount includes Future Capital Const. Reserve + Cell Tower Reserve

Auburn Recreation District Ten Year Project List

2021/2022

Estimated balance -32,789 68,344 15,124 -54,067

PROJECT	Est. Cost	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind
<i>Meadow Vista</i>								
Signage	1,200		1,200					
<i>Regional Park</i>								
Pond leak Repair	95,000			95,000				
<i>Regional Park</i>								
Kiosks	10,000			10000				
TOTAL	106,200		1,200	105,000	0	0		
Estimated Balance Remaining			-33,989	-36,656	15,124	-54,067		

Note: Assumes \$50,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

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

Note: Assumes \$25,000 added to FCC per year

Note: Reserve amount includes Future Capital Const. Reserve + Cell Tower Reserve

Auburn Recreation District Ten Year Project List

2022/2023

Estimated balance

-28,989 -11,656 65,124 -44,067

PROJECT	Est. Cost	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	in Kind
<i>Regional Park</i>								
Tennis/pickleball courts surfaces	150,000			150,000				
Pond mucking	75,000			75,000				
Walking pathway extension, Dry Creek end	265,000						265,000	
<i>Recreation Park</i>								
Spray park (replace splash pool)	300,000			150,000	70,000	80,000		
<i>Meadow Vista Park</i>								
Pond Island renovation	100,000			100,000				
TOTAL	890,000		0	475,000	70,000	80,000	265,000	

Estimated Balance Remaining

-28,989 -486,656 -4,876 -124,067

Note: Assumes \$50,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

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

Note: Assumes \$25,000 added to FCC per year

Note: Reserve amount includes Future Capital Const. Reserve + Cell Tower Reserve

Item 8.1 Cover Sheet for Annual Audit for Fiscal Year 2016/2017

Auburn Area Recreation and Park District Finance Committee meeting July, 2017; Board of Directors Meeting July, 2017

The Issue: Shall the Auburn Area Recreation and Park District (the District) approve the annual audit conducted by Don Cole and Company?

Background: Don Cole and Company conducted an audit of the Auburn Area Recreation and Park District Financial statements in May of 2017. The result of the audit is an unqualified opinion, meaning that the auditors found no discrepancies or problems associated with the way the District conducts its business nor with the accounting methods and financial transactions.

There is one item of note that is material to the financial statements and audit. During the 2016/2017 fiscal year, the District acquired land at Christian Valley that was donated by PG&E. The land was assessed for \$800,000 by the title company and is so entered on our financial statements and the audit. The District also purchased a variety of equipment during the year valued at approximately \$70,000. The major item was a turf aerator valued at \$30,000. A new air conditioner was also installed at CVCC, valued at approximately \$10,000. While these items were budgeted within the Obsolescence List, with the intent to use Equipment Reserve funding, the assets were purchased with General Funds in order to preserve the funds in the Equipment Reserve.

Additionally, the District expensed approximately \$170,000 in Capital Improvement projects during the Fiscal Year. The entire funding for these projects came from the General Fund. The major projects were as follows:

- | | |
|--------------------------------------|----------|
| 1. Railhead B field renovation: | \$36,000 |
| 2. 24 acre park expansion: | \$42,000 |
| 3. Riparian Vegetation permit: | \$24,000 |
| 4. Pond aeration at Regional Park : | \$15,000 |
| 5. O&D plan for BOR: | \$13,000 |
| 6. Meadow Vista Bathroom renovation: | \$14,000 |

The District's property tax revenue increased by 5.2% year over year from 2015/2016. District revenues exceeded expenses by \$436,000.

The State of California, through GASB 68, mandated that all State agencies must begin to recognize unfunded pension liabilities on their balance sheets. The Districts 2015/2016 audited statements reflected GASB 68 for the first time. The Districts portion of unfunded pension

liability totaled \$780,000 in 2016/2017 and was reduced by a special payment of \$26,000, making the net pension liability \$754,000. This assumes that every employee currently with the District works to full retirement age and accumulates 30 years of work history. While that is highly unlikely, GASB 68 requires such recognition of the liability. Because pension liability is long term, it does not fully affect the income statements of the District. CalPERS has adopted a “smoothing” method of amortizing the expense, so that the unfunded portion of the liability will be paid through increasing the percentage of payroll dollars paid into the system each year. So effectively, the District will pay an increased “premium” each year until the unfunded liability is extinguished. This will, of course, be expensed through the income statement. Additionally, because CalPERS uses an assumed rate of return on investment of 7.5% and the actual rate is less than the assumed rate, it creates a funding gap that must be made up by each government entity.

Staff, at the Boards direction, has created a reserve account to facilitate erasing the full amount of the District’s unfunded portion of the liability. As of March 31, 2017 the reserve account had been funded by approximately \$45,800. In May of 2017 a further \$45,800 had been deposited into the reserve.

Recommendation: Staff recommends reviewing and approving the FY 2016/2017 Financial Audit.

The Finance Committee recommended forwarding the Audit to the Board with a positive recommendation.

Attachment: Final Audit from Don Cole and Company.

**DON COLE
& COMPANY**

CERTIFIED PUBLIC ACCOUNTANT

2701 Del Paso Road, Suite 130-131
Sacramento, California 95835
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Fax: (916) 285-7194

**AUBURN AREA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORTS
FOR THE FISCAL YEAR ENDED
MARCH 31, 2017**

**AUBURN AREA RECREATION AND PARK DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED MARCH 31, 2017
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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Auburn Area Recreation and Park District as of and for the year ended March 31, 2017, and the related notes to the financial statements, which collectively comprise the Auburn Area Recreation and Park District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of

expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Auburn Area Recreation and Park District as of March 31, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as compliance requirements, prescribed by the State Controller, governing special districts.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on page 28 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

The audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.



Don Cole & Company
Sacramento, California

July 14, 2017

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT DISCUSSION & ANALYSIS
MARCH 31, 2017**

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

In conjunction with the financial statements that begin on page 8, our discussion and analysis of the District's financial activity provides an overview of the financial health of ARD.

This annual report consists of a variety of financial statements that not only provide an understanding of the current years activities but also provide insight on the long term financial health of the District.

1. **Statement of Net Position or Balance Sheet**

This statement is the result of compiling the Total Assets and Deferred Outflows of the District minus its Total Liabilities and Deferred Inflows. The three components of Net Position are:

1. investment in capital assets net of related debt
2. restricted net position
3. unrestricted net position

A continuing increase in assets generally reflects a healthy condition and is a good indicator that the District is in good financial shape. Decreasing assets generally reflect the opposite condition.

2. **Statement of Activities or Income Statement**

This statement ultimately reports the District's net revenue from all of its activities. These revenues minus the expenses related to generating the revenues result in either a surplus or a deficit. The District's activities are all Governmental in nature and are financed primarily through property tax levies.

These two government-wide statements reflect the changes in ARD's net assets and how they have changed from previous years. They represent the best way to measure ARD's health or financial condition. In assessing ARD's "health", one must also consider the impact of changes in the property tax base as well as the condition of the District's facilities.

3. **Fund Financial Statements**

Fund accounts are set up because governments receive resources from a variety of sources for a variety of purposes. Governments must be able to demonstrate that they are using resources for the purposes for which they were given. These fund financial statements provide more detailed information on the individual funds or fund types that ARD uses to manage and account for its activities. The District has the following funds:

1. General Fund
2. City Mitigation Fund
3. Youth Assistance Fund
4. Atwood Park Fund

Reporting the District's Most Significant Funds

Fund financial statements begin on page 10 and provide detailed information about the most significant funds – not the district as a whole. The District's Board of Directors establishes these funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes and other monies.

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

ARD has one major fund – Governmental. Most of the District's basic services are reported as governmental funds which focus on how money flows into and out of those funds and the balances remaining at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.

Financial Analysis

Governmental Activities

	<u>2017</u>	<u>2016</u>
Assets		
Current Assets	\$ 4,219,454	\$ 3,747,698
Capital Assets (net)	<u>6,447,255</u>	<u>5,838,121</u>
Total Assets	<u>\$ 10,666,709</u>	<u>\$ 9,585,819</u>
Deferred outflows of resources	<u>\$ 544,767</u>	<u>\$ 121,477</u>
Liabilities		
Current Liabilities	\$ 283,267	\$ 249,160
Long term liabilities	<u>754,298</u>	<u>458,264</u>
Total Liabilities	<u>\$ 1,037,565</u>	<u>\$ 707,424</u>
Deferred inflows of resources	<u>\$ 134,432</u>	<u>\$ 127,093</u>
Net Position		
Invested in Capital Assets	\$ 6,448,755	\$ 5,838,121
Restricted	-	-
Unrestricted	<u>3,592,224</u>	<u>3,034,658</u>
Total Net Position	<u>\$ 10,040,979</u>	<u>\$ 8,872,779</u>

Unrestricted Funds are composed of:

City Mitigation funds:	\$268,855
Equipment Reserve funds:	\$758,530
Contingency Reserve funds:	\$450,000
Future Capital Construction Reserves:	\$705,971
Arboretum Reserve:	\$13,276
Atwood III reserves:	\$24,144
Shockley Maintenance Reserves:	\$8,000
ADA Reserve:	\$65,032
Unrestricted General Fund balance:	\$1,298,416

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

The Net Position of the District as a whole increased by \$1,168,200 from 4/1/16 to 3/31/17. The District's programs for governmental activities include general government. The District had no business-type activities in 2016/17. A comparison of each programs revenues and expenses for the current year and prior year is presented below.

Governmental Activities

	2017	2016
Revenues:		
Program revenues:		
Charges for services	\$ 1,072,705	\$ 1,010,031
Grants & contributions	824,427	366,464
Total program revenues	1,897,132	1,376,495
General Revenues:		
Property taxes	2,999,467	2,851,024
Rents & concessions	191,229	203,500
Interest income	54,172	48,303
Other general revenues	61,377	(31,473)
Total general revenues	3,306,245	3,071,354
Total revenues	5,203,377	4,447,849
Program expenses:		
General government	4,035,177	3,647,212
Interest on L/T debt	-	-
Total Program expenses	4,035,177	3,647,212
Change in net position	\$ 1,168,200	\$ 800,637

Reconciliation of Budget

The final budget approved by the Board of Directors on March 31, 2016 reflected a projected surplus of \$9,887, inclusive of a \$50,000 Board required contribution to the Equipment Reserve and a Board required contribution of \$5,000 to the ADA reserve. In 2016/2017, the District's base property tax revenues increased by 5.2%. The Mid-Year Budget Revision reflected a \$10,415 forecasted surplus which included a transfer of \$95,000 from the general fund to the Future Capital Construction Reserve Fund.

The District reported an operational surplus of \$343,000 (inclusive of mandatory contributions of \$55,000 to reserves) at fiscal year-end versus the projected mid-year forecast of \$10,415. Tax revenues, inclusive of RDA revenue (Redevelopment Pass Through) were forecasted to be \$2,936,000. Actual tax revenue came in at \$2,999,000.

Additionally, program revenues and facility revenues came in \$73,000 higher and \$18,000 respectively and operating expenses were \$118,000 lower than forecast.

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Capital Assets

	<u>March 31, 2017</u>	<u>March 31, 2016</u>
Capital assets, not being depreciated	<u>\$ 2,292,667</u>	<u>\$ 1,403,223</u>
Depreciable capital assets	13,387,355	13,225,714
Less: accumulated depreciation	<u>(9,231,267)</u>	<u>(8,790,816)</u>
Net depreciable capital assets	<u>4,156,088</u>	<u>4,434,898</u>
Net capital assets	<u>\$ 6,448,755</u>	<u>\$ 5,838,121</u>

The Year in Review and Our Future Outlook

ARD undertook several projects associated with its Capital Improvement Program. All projects in fiscal year 2016/2017 were funded through Future Capital Construction Reserves, ADA Reserves, City and County Mitigation funds and General Funds. Some of the notable projects included the following:

- The Railhead "B" (west) soccer field was renovated with all new Bermuda grass, resulting in a like-new playing surface
- Six new bubbler-type aerators were added to the Regional Park pond, adding oxygen for the fish and helping with the overall health of the pond.
- An inventory of all trees at Recreation, Regional, Ashford and Meadow Vista Parks was completed by a certified arborist. The most hazardous of the trees were removed, with long term plans to increase the health and viability of ARD's trees.
- Conceptual plans for development of the Regional Park "24 Acre" property were completed, with valuable insight received from neighbors and the community.
- Security cameras were installed at the Dry Creek end of Regional Park.
- ARD closed escrow on the Christian Valley Park property and hosted a Dedication Ceremony. The park, which had previously been owned by PG&E and leased to ARD, was acquired as part of a fee-title donation.

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

The District's overall property tax revenues declined substantially from fiscal year 07/08 through fiscal 2012/2013 and began to recover in FY 2013/2014. The following data illustrate the trends:

2007/2008:	\$2,711,000
2008/2009:	\$2,695,000
2009/2010:	\$2,628,000
2010/2011:	\$2,443,000
2011/2012:	\$2,354,000
2012/2013:	\$2,494,000 (Includes special payment of \$166,000 RDA refund)
2013/2014:	\$2,466,000
2014/2015:	\$2,604,000
2015/2016:	\$2,824,980
2016/2017	\$2,999,467

The District has been able to balance its budgets each year through attrition, cost cutting, control of benefit expenses and shrewd purchasing of supplies and services. This past year has seen a return to continuing modest increases in property tax revenues as well as increases in program revenues. While we are cautiously optimistic that the economy is continuing to improve, we will continue to budget conservatively to maintain a strong balance sheet and to keep the parks in peak condition.

Should any member of the public have questions regarding this report, District management may be contacted at the following address:

The audit for Fiscal 2016/2017 may also be viewed at the Districts website, www.auburnrec.com

Auburn Area Recreation and Park District
471 Maidu Drive
Auburn, CA 95603
(530) 885-8461

**AUBURN AREA RECREATION AND PARK DISTRICT
BASIC FINANCIAL STATEMENTS
MARCH 31, 2017**

**AUBURN AREA RECREATION AND PARK DISTRICT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
AS OF MARCH 31, 2017**

	<u>Governmental Activities</u>
ASSETS:	
Current assets:	
Cash and investments	\$ 4,166,266
Accounts receivable	20,522
Prepaid insurance	<u>32,666</u>
Total current assets	<u>4,219,454</u>
Noncurrent assets:	
Capital assets	15,680,022
Less: accumulated depreciation	<u>(9,231,267)</u>
Capital assets, net	<u>6,448,755</u>
Total noncurrent assets	<u>6,448,755</u>
Total assets	<u>\$ 10,668,209</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 544,767</u>
LIABILITIES:	
Current liabilities:	
Accounts payable	\$ -
Accrued payroll	99,197
Compensated absences	149,629
Deposits	<u>34,441</u>
Total current liabilities	<u>283,267</u>
Noncurrent liabilities:	
Net pension liability	<u>754,298</u>
Total noncurrent liabilities	<u>754,298</u>
Total liabilities	<u>\$ 1,037,565</u>
DEFERRED INFLOWS OF RESOURCES	<u>\$ 134,432</u>
NET POSITION:	
Invested in capital assets, net of related debt	\$ 6,448,755
Unrestricted	<u>3,592,224</u>
Total net position	<u>\$ 10,040,979</u>

See accompanying notes to basic financial statements

**AUBURN AREA RECREATION AND PARK DISTRICT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

	Program Revenues			Net (Expense) Revenue and Change in Net Position	
Expenses	Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Governmental Activities	
GOVERNMENTAL ACTIVITIES:					
Recreation	\$ 4,035,177	\$ 1,072,705	\$ 18,345	\$ 806,082	\$ (2,138,045)
Total governmental activities	<u>4,035,177</u>	<u>1,072,705</u>	<u>18,345</u>	<u>806,082</u>	<u>(2,138,045)</u>
GENERAL REVENUES:					
					2,999,467
					54,172
					191,229
					<u>61,377</u>
					<u>3,306,245</u>
					1,168,200
					<u>8,872,779</u>
					<u>\$ 10,040,979</u>

See accompanying notes to basic financial statements

**AUBURN AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF MARCH 31, 2017**

	General Fund	Non-Major Funds	Total Governmental Funds
ASSETS:			
Cash and investments	\$ 3,863,455	\$ 302,811	\$ 4,166,266
Accounts receivable	20,522	-	20,522
Prepaid expenses	32,666	-	32,666
TOTAL ASSETS	\$ 3,916,643	\$ 302,811	\$ 4,219,454
 LIABILITIES:			
Accounts payable	\$ -	\$ -	\$ -
Accrued payroll	99,197	-	99,197
Compensated absences	149,629	-	149,629
Deposits	34,441	-	34,441
TOTAL LIABILITIES	283,267	-	283,267
 FUND BALANCES:			
Nonspendable	32,666	-	32,666
Committed	2,024,953	268,855	2,293,808
Unassigned	1,575,757	33,956	1,609,713
TOTAL FUND BALANCES	3,633,376	302,811	3,936,187
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,916,643	\$ 302,811	\$ 4,219,454

See accompanying notes to basic financial statements

**AUBURN AREA RECREATION AND PARK DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Total fund balances, governmental funds	\$ 3,936,187
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:	
Total historical cost of capital assets	15,680,022
Less: accumulated depreciation	(9,231,267)
Governmental funds do not report long-term liabilities.	
Net pension liability	(754,298)
Amounts reported as deferred outflows/inflows of resources related to the District's pension plan will be allocated to future fiscal years.	
Deferred outflows	544,767
Deferred inflows	<u>(134,432)</u>
Total net position – governmental funds	<u>\$ 10,040,979</u>

See accompanying notes to basic financial statements

**AUBURN AREA RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

	<u>General Fund</u>	<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
REVENUES:			
Program revenues	\$ 1,072,705	\$ -	\$ 1,072,705
Rents and concessions	180,741	10,488	191,229
Grants and donations	821,703	2,724	824,427
Interest income	50,714	3,458	54,172
Mitigation fees	-	-	-
Tax revenue	2,975,549	23,918	2,999,467
Miscellaneous revenue	<u>58,832</u>	<u>2,545</u>	<u>61,377</u>
TOTAL REVENUES	<u>5,160,244</u>	<u>43,133</u>	<u>5,203,377</u>
EXPENDITURES:			
Recreation	3,652,867	41,090	3,693,957
Capital outlay	<u>1,071,771</u>	<u>-</u>	<u>1,071,771</u>
TOTAL EXPENDITURES	<u>4,724,638</u>	<u>41,090</u>	<u>4,765,728</u>
NET CHANGE IN FUND BALANCES	435,606	2,043	437,649
FUND BALANCE, beginning of year	<u>3,197,770</u>	<u>300,768</u>	<u>3,498,538</u>
FUND BALANCE, end of year	<u>\$ 3,633,376</u>	<u>\$ 302,811</u>	<u>\$ 3,936,187</u>

See accompanying notes to basic financial statements

**AUBURN AREA RECREATION AND PARK DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Total net change in fund balance, governmental funds \$ 437,649

Amounts reported for governmental activities in the statement of activities are different from amounts reported in government funds because:

Capital outlays are reported in government funds as expenditures. However, in the government-wide Statement of Activities and changes in net position, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.

Capital asset additions	1,071,771
Capital asset deletions	(12,060)

Depreciation expense on capital assets is reported in the government-wide Statement of Activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds.	(449,077)
--	-----------

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Net change in the deferred outflows and deferred inflows	415,951
Decrease (increase) in the net pension liability	<u>(296,034)</u>

Change in net position – governmental activities	<u>\$ 1,168,200</u>
--	---------------------

See accompanying notes to basic financial statements

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

The financial statements of the Auburn Area Recreation and Park District are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The District's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The Auburn Area Recreation and Park District was formed under Section 5780.15 of the California Public Resources Code. The District operates under a Board of Directors and provides the following services: maintaining recreation and park facilities, recreational services, and general administrative services.

BASIS OF PRESENTATION

A. Government-wide Financial Statements

The government-wide financial statements, comprised of the Statement of Net Position and the Statement of Activities, report aggregated information for the overall government for all the activities of the primary government.

Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other non-exchange revenues are reported separately. The Statement of Net Position presents the overall government's financial position at year-end. The Statement of Activities presents direct expenses of a given function or identifiable activity offset by program revenues for the fiscal reporting period. The resulting net expense or revenue is then totaled and offset by general revenues producing the aggregate change in net position for the period. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity of the government, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Taxes and other non-exchange revenues not properly included among program revenues are reported as general revenues.

B. Fund Financial Statements

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The emphasis in fund financial statements is on the major funds in the governmental activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenue or expenditures) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Fund Financial Statements (continued)

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The District reports the General Fund as a major fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains three special revenue funds, which are reported as non-major funds:

1. City Mitigation Fund
2. Youth Assistance Fund
3. Atwood Park Fund

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

A. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

B. Governmental Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or as soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Taxes, intergovernmental revenue, licenses and permits, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Statement No. 33, Accounting and Financial Reporting for Non-exchange Transactions. Non-exchange transactions are grouped into four classes, based on their principal characteristics. The accounting treatment for each type of transaction is as follows:

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (continued)

Imposed Non-exchange Revenue, result from assessments on non-governmental entities, other than assessments on exchange transactions. Examples include: ad valorem (property) taxes and fines, penalties, and property forfeitures. Assets from imposed nonexchange revenues are recognized in the period when an enforceable legal claim to the assets arises or when the resources are received, whichever occurs first. Property taxes are recognized in the period for which the taxes are levied. All other imposed nonexchange revenues are recognized in the same period that the assets are recognized.

Government-mandated Non-exchange Transactions, frequently established eligibility requirements before a transaction can occur. Examples include federal awards and state financial assistance. Until the requirements are met, the recipient does not have a receivable and the recognition of revenue received in advance is deferred. The providers (usually federal, state, and county governments) often offer resources on a reimbursement ("expenditure-driven") basis at the time the recipient has incurred allowable costs under the applicable program.

Voluntary Non-exchange Transactions, result from legislative or contractual agreements other than exchanges, entered into willingly by two or more parties. Examples include certain grants, entitlements, and donations by non-governmental entities. Principal characteristics of these types of transactions are (1) they are not imposed on the provider or recipient, and (2) fulfillment of eligibility requirements is essential for a transaction to occur. Assets and revenues are recognized when all applicable eligibility requirements, including time requirements, are met. Resources received in advance are reported as deferred revenue.

Derived Tax Revenue, result from assessments imposed on exchange transactions. Examples include income taxes, sales taxes, and other assessments on earnings or consumption.

CASH AND CASH EQUIVALENTS

For purposes of the statement of net position/balance sheet, the District considers all short-term highly liquid investments, including restricted assets, and amounts held with the fiscal agent to be cash and cash equivalents. Amounts held with the fiscal agent and investments are available on demand to the District.

CAPITAL ASSETS

Capital assets, which include property, facilities, and equipment are capitalized provided such cost exceeds \$1,000 and the expected useful life of the asset is more than three years. Capital assets are reported at historical cost, or estimated historical cost if constructed. Contributed assets are reported at fair market value as of the date received.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

CAPITAL ASSETS (continued)

Depreciation is reported using the straight-line method calculated on a service-life basis to amortize the cost of the assets over their estimated economic useful lives, which are as follows:

<u>Asset</u>	<u>Years</u>
Structures	20
Equipment	10
Computer equipment	3
Vehicles	8
Furniture	10
Small tools	5

DUE FROM OTHER GOVERNMENTS

The District's receivables include amounts due from other governmental agencies and consist mostly of specific planning grants. Management has determined that the District's receivables are fully collectible. Accordingly, no allowance for doubtful accounts has been made.

VACATION, SICK LEAVE, AND OTHER COMPENSATED ABSENCES

District employees are entitled to certain compensated absences based on the length of their employment, which will be paid to them upon separation from the District. Compensated absences accumulate and are accrued when they are earned. The balance at March 31, 2016 was \$149,629.

NET POSITION

The government-wide financial statements utilize a net position presentation. Net position comprises the various net earnings from operating income, non-operating revenues and expenses and capital contributions. Net position is classified in the following three components:

Invested in capital assets net of related debt consist of capital assets less accumulated depreciation and net of outstanding balances of any debts used to finance those assets, such as loans.

Restricted may be used only to finance specific types of transactions. These restrictions may be established by debt covenants, grantors, or laws or regulations of other governments. Restricted net position represents the balance of restricted assets less the outstanding balances of any liabilities that will be settled using restricted assets.

Unrestricted net position are those that do not meet the definition of either net position invested in capital assets net of related debt or restricted net position.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

FUND BALANCE

In accordance with Government Accounting Standards Board (GASB) No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the District classifies governmental fund balances as follows:

Nonspendable – includes amounts that are not in a spendable form or are required to be maintained intact.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors of amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance maybe assigned by the District Manager or Board of Directors.

Unassigned – includes positive fund balance within the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

USE OF ESTIMATES

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could vary from the estimates assumed in preparing the financial statements.

FAIR VALUE MEASUREMENT

The District uses a framework for defining and measuring fair value in accordance with generally accepted accounting principles, which maximizes the use of observable inputs and minimizes the use of unobservable inputs. There are three levels of inputs that may be used to measure fair value;

Level 1 uses quoted prices and active markets for identical assets or liabilities when determining fair market value;

Level 2 uses non active quoted prices for similar assets and liabilities that can be corroborated with market data;

Level 3 uses unobservable information with little or no market data.

The District reports assets and liabilities using level 1 inputs.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries insurance as described in Note 9.

GASB 63 – FINANCIAL REPORTING OF DEFERRED OUTFLOWS OF RESOURCES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

The District adopted the provisions of GASB Statement No. 63 (GASB 63), Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position during the fiscal year ended March 31, 2014. GASB 63 provides financial reporting guidance for deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. It also identifies net position as a residual of all other elements presented in a statement of financial position, or the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. As implied above, GASB 63 changes the previous classification of net assets to net position, and consequently, the statement of net assets to the statement of net position.

Note 2 CASH AND INVESTMENTS

The District maintains commercial bank accounts and accounts with the Placer County Treasurer.

The District's cash balances at March 31, 2017 are:

	<u>General Fund</u>	<u>Atwood Park Fund</u>	<u>City Mitigation Fund</u>	<u>Youth Assistance Fund</u>	<u>Government- wide</u>
Imprest Fund (Petty Cash)	\$ 580	\$ -	\$ -	\$ -	\$ 580
Community 1 st Bank	42,699	-	-	-	42,699
Placer County Treasurer – General	3,611,409	-	-	-	3,611,409
ADA Reserve Account	65,032	-	-	-	65,032
Placer County Treasurer – City Trust	-	-	268,855	-	268,855
Youth Assistance Fund – In District	-	-	-	-	9,812
Atwood III Fund	-	8,540	-	-	8,540
Atwood III – Equipment Replacement Fund	-	15,604	-	-	15,604
Cell Tower Reserves	122,459	-	-	-	122,459
Arboretum Grant Fund	13,276	-	-	-	13,276
Shockley Maintenance Fund	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>
 Total Cash and Cash Equivalents	 <u>\$ 3,863,455</u>	 <u>\$ 24,144</u>	 <u>\$ 268,855</u>	 <u>\$ 9,812</u>	 <u>\$ 4,166,266</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Note 2 CASH AND INVESTMENTS (continued)

POOLED FUNDS

The District maintains substantially all of its cash in the Placer County Treasury. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the deposits are maintained in a recognized pooled investment fund under the care of a third party and the share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial risk classification is required.

In accordance with applicable State laws, the Placer County Treasurer may invest in derivative securities. However, at March 31, 2017 the Placer County Treasurer has represented that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

DEPOSITS – CUSTODIAL CREDIT RISK

The carrying amount of the District's accounts was \$4,166,266 and the bank balance was \$4,014,379 at March 31, 2017. Deposits held in banks and in the revolving fund are insured up to \$250,000 by the Federal depository Insurance Corporation. All cash held by financial institutions at March 31, 2017 was fully insured.

INTEREST RATE RISK

The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

CREDIT RISK

The District does not have a formal investment policy that limits its investment choices other than the limitation of State law.

CONCENTRATION OF CREDIT RISK

The District does not place limits on the amount it may invest in any one issuer. At March 31, 2017 the District had no concentration of credit risk.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Note 3 CAPITAL ASSETS

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

At March 31, 2017, the District's capital assets consisted of the following:

	<u>April 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclass- ifications</u>	<u>March 31, 2017</u>
Capital assets, not being depreciated:					
Land	\$ 1,156,603	\$ 800,000	\$ -	\$ 13,943	\$ 1,970,546
Construction in progress	<u>246,620</u>	<u>176,115</u>	<u>(7,854)</u>	<u>(92,760)</u>	<u>322,121</u>
Total capital assets, not being depreciated	<u>1,403,233</u>	<u>976,115</u>	<u>(7,854)</u>	<u>(78,817)</u>	<u>2,292,667</u>
Depreciable capital assets:					
Buildings & improvements	11,992,191	14,141	(4,206)	59,534	12,061,660
Equipment & furniture	986,192	81,515	(8,626)	19,283	1,078,364
Vehicles	<u>247,331</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>247,331</u>
Total depreciable capital assets	<u>13,225,714</u>	<u>95,656</u>	<u>(12,832)</u>	<u>78,817</u>	<u>13,387,355</u>
Less: accumulated depreciation					
Buildings & improvements	(8,016,678)	(382,571)	-	-	(8,399,249)
Equipment & furniture	(626,544)	(54,597)	8,626	-	(672,515)
Vehicles	<u>(147,594)</u>	<u>(11,909)</u>	<u>-</u>	<u>-</u>	<u>(159,503)</u>
Total accumulated depreciation	<u>(8,790,816)</u>	<u>(449,077)</u>	<u>8,626</u>	<u>-</u>	<u>(9,231,267)</u>
Net depreciable capital assets	<u>4,434,898</u>	<u>(353,421)</u>	<u>(4,206)</u>	<u>78,817</u>	<u>4,156,088</u>
Net capital assets	<u>\$ 5,838,121</u>	<u>\$ 622,694</u>	<u>\$ (12,060)</u>	<u>\$ -</u>	<u>\$ 6,448,755</u>

Depreciation expense was charged to government functions as follows:

Recreation	\$449,077
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Note 4 PROPERTY TAXES

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

Note 5 CONTINGENCIES

As of March 31, 2017 the District did not have any pending litigation or potential non-disclosed liabilities that management believes would have a material effect on the financial statements.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Note 6 EMPLOYEE RETIREMENT PLAN

A. General Information About the Plan

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

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

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

B. Actuarial Assumptions

The total pension liability for this plan in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry-Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.50% ¹

¹ Net of pension plan investment expenses, including inflation

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

E. Discount Rate

The discount rate used to measure the total pension liability was 7.65% for the Safety Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.65 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

Changes of Assumptions: The discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense. According to Paragraph 30 of GASB 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.65 percent investment return assumption used in this accounting valuation is net of administrative expenses.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as they have changed their methodology.

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

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

E. Discount Rate (continued)

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

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

¹ An expected inflation of 2.5% used for this period

² An expected inflation of 3.0% used for this period

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

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

	<u>Discount Rate – 1% (6.65%)</u>	<u>Current Discount Rate (7.65%)</u>	<u>Discount Rate + 1% (8.65%)</u>
Plan's Net Pension Liability	\$1,215,352	\$780,085	\$420,358

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

As of March 31, 2017, the District reported net pension liabilities of \$754,298. The District's Proportionate Share of the Net Pension Liability of the Plan in the amount of \$780,085 was reduced by payments of \$25,787 towards its unfunded liability subsequent to the measurement date.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

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

The District's net pension liability for its Plan with CalPERS is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2016, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2015 using standard update procedures.

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

The District's proportionate share of the net pension liability as of June 30, 2016 was as follows:

Miscellaneous Plan 0.02246%

For the fiscal year ended March 31, 2017 the District recognized pension expense of \$(119,917) in its Government-wide financial statements. Pension expense represents the change in the net pension liability during the measurement period adjusted for actual contribution, the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, changes in the District's proportion of the pool, and plan benefits.

At March 31, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to this pension plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ 128,997	\$ -
Changes of assumptions	-	48,124
Net difference between projected and actual earnings on pension plan investments	403,408	152,938
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(67,795)
Differences between expected and actual experience	5,087	1,165
Differences between projected and actual contributions	<u>7,275</u>	<u>-</u>
Totals	<u>\$ 544,767</u>	<u>\$ 134,432</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

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

\$128,977 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended March 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to this pension plan will be recognized as pension expense as follows:

<u>Year Ended March 31,</u>	
2018	49,904
2019	55,516
2020	111,042
2021	64,876
Thereafter	-

Note 7 FUND BALANCE

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

	<u>General Fund</u>	<u>Non-Major Funds</u>	<u>Totals</u>
Nonspendable:			
Prepaid expenses	\$ 32,666	\$ -	\$ 32,666
Committed:			
Annual contingency	450,000	-	450,000
Future capital construction	705,971	-	705,971
Annual equipment replacement	758,530	-	758,530
City mitigation fund	-	268,855	268,855
Shockley maintenance fund	8,000	-	8,000
Arboretum grant fund	13,276	-	13,276
Atwood III reserves	24,144	-	24,144
ADA reserve	<u>65,032</u>	<u>-</u>	<u>65,032</u>
Total Committed	2,024,953	268,855	2,293,808
Unassigned	<u>1,575,757</u>	<u>33,956</u>	<u>1,609,713</u>
Total Fund Balances	<u>\$ 3,633,376</u>	<u>\$ 302,811</u>	<u>\$ 3,936,187</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

Note 8 JOINT VENTURE

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

Entity	CAPRI
Purpose	To pool member contributions and realize the advantages of self-insurance
Participants	As of June 30, 2017 – 63 member districts*
Governing Board	Seven representatives employed by members
Payments for the current year	\$ 133,416
Condensed Financial	June 30, 2016 (audited)
Total assets	\$ 22,876,545
Deferred outflows of resources	\$ 60,059
Total liabilities	\$ 17,751,513
Deferred inflows of resources	\$ 42,819
Net position	\$ 5,142,272
Total revenues	\$ 8,118,870
Total expenses	\$ 10,735,254
Change in net position	\$ (2,616,384)
Member agencies share of year-end assets, liabilities, or net position	**

* Most current information available

** Has not been calculated

Note 10 SUBSEQUENT EVENTS

Management of the District has evaluated the events subsequent to March 31, 2017 for disclosure and has determined that as of July 14, 2017 there are no material subsequent events that should be disclosed. If events requiring disclosure have occurred between the balance sheet date and the date the financial statements were available to be issued they would be disclosed here.

REQUIRED SUPPLEMENTARY INFORMATION

**AUBURN AREA RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

1. BUDGETARY INFORMATION

The following is the budget comparison schedule for the District.

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Program revenues	\$ 865,810	\$ 984,910	\$ 1,072,705	\$ 87,795
Rents and concessions	159,850	150,163	180,741	30,578
Grants and donations	60,450	426,686	821,703	395,017
Interest income	28,500	46,181	50,714	4,533
Project revenue	891,700	688,734	-	(688,734)
Mitigation fees	-	-	-	-
Tax revenue	2,765,000	2,935,731	2,975,549	39,818
Miscellaneous revenues	<u>82,000</u>	<u>59,990</u>	<u>58,832</u>	<u>(1,158)</u>
Total revenues	<u>4,853,310</u>	<u>\$ 5,292,395</u>	<u>5,160,244</u>	<u>132,151</u>
Expenditures:				
Recreation	3,595,413	4,259,173	3,652,867	606,306
Capital outlay	1,097,749	964,744	1,071,771	(107,027)
Debt service	<u>15,488</u>	<u>3,591</u>	<u>-</u>	<u>3,591</u>
Total expenditures	<u>4,708,650</u>	<u>5,227,508</u>	<u>4,724,638</u>	<u>502,870</u>
Excess of revenues over expenditures			435,606	
Fund balance – beg. of year			<u>3,197,770</u>	
Fund balance – end of year			<u>\$ 3,633,376</u>	

**AUBURN AREA RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

1. DEFINED PENSION PLAN

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

	<u>3/31/2017*</u>	<u>3/31/2016*</u>
Plan's Proportion of the Net Pension Liability/(Asset)	0.02246%	0.02011%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$780,085	\$458,264
Plan's Covered-Employee Payroll	\$1,874,726	\$1,719,670
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	40.24%	26.65%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	80.64%	84.02%

Schedule of Plan Contributions

	<u>3/31/2017</u>	<u>3/31/2016</u>
Actuarially Determined Contribution	\$ 128,997	\$ 121,477
Contributions in Relation to the Actuarially Determined Contribution	<u>(128,997)</u>	<u>(121,477)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>
Covered-Employee Payroll	\$1,874,726	\$1,719,670
Contributions as a Percentage of Covered-Employee Payroll	6.88%	7.06%

* the amounts presented for each fiscal year were determined as of the June 30, 2016 measurement date.

**AUBURN AREA RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

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

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

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

SCHEDULE OF CONTRIBUTIONS

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

SUPPLEMENTARY INFORMATION

**AUBURN AREA RECREATION AND PARK DISTRICT
COMBINING BALANCE SHEET – NON-MAJOR FUNDS
MARCH 31, 2017**

	<u>Atwood Park Fund</u>	<u>City Mitigation Fund</u>	<u>Youth Assistance Fund</u>	<u>Total Non-Major Funds</u>
Assets:				
Cash and investments	<u>\$ 24,114</u>	<u>\$ 268,855</u>	<u>\$ 9,812</u>	<u>\$ 302,811</u>
Fund Balances:				
Committed	<u>\$ 24,114</u>	<u>\$ 268,855</u>	<u>\$ 9,812</u>	<u>\$ 302,811</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – NON-MAJOR FUNDS
FOR THE FISCAL YEAR ENDED MARCH 31, 2017**

	<u>Atwood Park Fund</u>	<u>City Mitigation Fund</u>	<u>Youth Assistance Fund</u>	<u>Total Non-Major Funds</u>
Revenues:				
Rents and concessions	\$ -	\$ -	\$ 10,488	\$ 10,488
Grants and donations	1,449	-	1,275	2,724
Interest income	-	3,458	-	3,458
Tax revenue	23,918	-	-	23,918
Miscellaneous revenues	<u>-</u>	<u>-</u>	<u>2,545</u>	<u>2,545</u>
Total revenues	<u>25,367</u>	<u>3,458</u>	<u>14,308</u>	<u>43,133</u>
Expenditures:				
Recreation	<u>27,716</u>	<u>-</u>	<u>13,374</u>	<u>41,090</u>
Total expenditures	<u>27,716</u>	<u>-</u>	<u>13,374</u>	<u>41,090</u>
Excess (deficiency) of revenues over/(under) expenditures	(2,349)	3,458	934	2,043
Fund balance – beg. of year	<u>26,493</u>	<u>265,397</u>	<u>8,878</u>	<u>300,768</u>
Fund balance – end of year	<u>\$ 24,144</u>	<u>\$ 268,855</u>	<u>\$ 9,812</u>	<u>\$ 302,811</u>

July 19, 2017

Finance Committee
Auburn Area Recreation and Park District
Auburn, California

In planning and performing our audit of the financial statements of the Auburn Area Recreation and Park District (the District) as of and for the year ended March 31, 2017, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, I considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expression our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as discussed below, I identified certain deficiencies in internal control that I consider to be significant deficiencies.

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

I observed the following matters that I consider to be deficiencies or significant deficiencies.

Significant Deficiency

Basis of Accounting

The District is using a basis of accounting that is neither the modified accrual basis of accounting nor the accrual basis of accounting.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Governmental funds record capital outlays as expenditures, increases to long-term debt as revenue and decreases as expenditures. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The government-wide statements report capital outlays as additions to capital assets and the cost of those assets is allocated over the estimated useful lives as depreciation expense, increases in long-term debt as a liability and decreases as a reduction in the liability.

The District enters capital outlays into the accounting system as both an expenditure and an addition to capital assets. Loan payments are recorded as an expenditure and as a reduction in a liability.

It is my responsibility to inform you that this method of accounting for capital outlays and loan payments could result in a material misstatement to the financial statements.

I recommend the District adopt the modified accrual basis of account. Under this basis of accounting the District will record capital outlays into the accounting system as an expenditure, not as an addition to capital assets, and loan payments as an expenditure, not as a decrease in a liability. I further recommend the District close the capital asset (fixed asset) accounts 9-000-1401-000 through 9-000-1407-000, the loan liability account 9-000-2505-000 and the associated fund balance accounts 9-000-3010-000 and 9-000-3012-000 from its accounting system.

Deficiencies

Account Classification

The District has designated a number of accounts for the recording of expenditures that are to be capitalized, it was noted that included in these accounts are items that were not capitalized.

I recommend the District record only those expenditures that are to be capitalized in these designated accounts.

Reporting Model

In the audited financial statements the District reports expenditures in the Statement of Revenues, Expenditures and Changes in Fund Balance in three categories – recreation, capital outlay, and debt service (principal and interest).

I recommend the District expand the number of expenditure categories to make the Statement of Revenues, Expenditures and Changes in Fund Balance more informative to the users of the financial statements.

This communication is intended solely for the information and use of management, the Finance Committee, members of the Board of Directors and others within the District and is not intended to be and should not be used by anyone other than these specified parties.

Sacramento, California

DRAFT

Item 8.2 Cover sheet – Amending ARD’s Refund Policy for Youth Services

Auburn Area Recreation and Park District (ARD) Policy Committee meeting July, 2017; Board of Directors meeting July, 2017

The Issue

Shall the Auburn Area Recreation and Park District (ARD) amend its refund policy to include the refund policies and procedures for the Youth Services Department?

Background

ARD has established refund policies and procedures in regards to Recreation Services and for reservations. In reviewing these policies, it was noted that the Youth Services policies and procedures were not part of this policy.

Staff has reviewed and provided proposed amendments to these policies and procedures.

Recommendation for the Board of Directors

Review and approve the changes to the refund policy.

The Policy Committee forwarded this item with a positive recommendation.

Fiscal Impact

N/A

Attachments

Proposed amendments to the ARD Refund Policies and Procedures.

From the ARD District Policy Manual
(all changes are highlighted)

IX. Payment of Services Policies

C. ARD Recreation Services Refund Policy. Full refunds will be issued only if ARD cancels a class or activity. Full credit on account (good towards another ARD class, program or activity) will be given on customer cancellations received 72 hours prior to the first class. Failure to attend a class or “no shows” will not be granted a credit. Credits are good for one year from the date of issuance. If you are not satisfied with any of our programs, please contact the program supervisor. All refunds will come in the form of a check. Please allow 3 – 4 weeks processing time on all refunds.

1. Manager/Supervisors refund parameters.

- a. Refunds can be issued due to injury to the participant or any emergency that prevents the customer from attending a class or program.
- b. Refunds can be issued for pre-approved occurrences (ex: ARD-YDL player makes school team.)
- c. Refunds can be issued to customers who volunteer time for a class, program, activity or sport. This needs to be pre-approved by the manager/supervisor.
- d. Refunds can be issued when a customer is dissatisfied with a class, league or program. Before a refund of this nature can be made, the manager must thoroughly investigate the circumstances surrounding the issues and problems, including corroboration from the instructor, to determine if a refund is warranted.
- e. Managers/Supervisors are to make refund recommendations to the District Administrator. The District Administrator must approve all refund requests.
- f. All refund requests must be made in the form of a written request to the District Administrator.

D. ARD Youth Services Refund Policy Regarding Refunds/credits/day changes

1. ARD Day Camp

- a. All requests for refunds, credits or day changes must be made on the proper change form and must go through the day camp director.
- b. In order to receive full refunds or credits, or to move days that are already paid, requests must be made by two weeks prior to the session due date on the proper change form. This includes field trips. Credits are good for one year from the date of issuance.
- c. After the two week mark and until the due date, ARD will issue a 50% refund or credit. This includes field trips.

- d. After the due dates, days may not be moved and no refunds or credits will be issued except for illness with a doctor's note citing the specific dates a child may not attend. This includes field trips.
- e. There is no refund for other ARD classes, camps or swim lessons missed due to field trips or events, nor do we offer a part-time discount to participants of these activities other than the half day rate at the session times offered.
- f. ARD does not extend credits/refunds/day changes for students who are suspended from the program for any reason.
- g. ARD offers credits (not refunds) for days paid in the event of an unexpected day camp closure due to acts of nature or other circumstances beyond our control.

2. ARD Discovery Club

- a. Days must be contracted and paid in advance and may not be changed or moved once payment is received.
- b. No credits or refunds for unused days except in the event of an illness with a doctor's note stating specific dates that a child may not attend.
- c. Discovery Club does not operate on the school's late starts, early dismissals or school closures due to severe weather, snow days, power outages, or other circumstances beyond the program's control. There are no credits or refunds for those days.

D E. ARD Reservation Refund Policy. Cancellations of reservations will be subject to the following conditions and fees:

Item 8.3 Cover sheet – Resolution #2017-11: Contract Approval for Meadow Vista Parking Lot & Path of Travel Project

Auburn Area Recreation and Park District Acquisition and Development Committee July, 2017; Board of Directors Meeting July, 2017

The Issue

Shall the Auburn Recreation District Board of Directors authorize and approve Resolution #2017-11, a resolution approving a contract with PBM Construction Inc. for \$58,578.00 to install the Meadow Vista Parking Lot and Path of Travel Project?

Background

The ARD Board of Directors approved the Meadow Vista Parking Lot and Path of Travel Project as part of the 2017/2018 Project List. The basic work scope is as follows:

- Flatten out accessible parking areas to ADA code with asphalt overlay.
- Build accessible wheelchair ramp and new stairs at restroom to conform to ADA code.
- Re-seal entire parking lot and re-stripe per ADA code.

Two bids were received for this work. PBM Construction was the apparent low bid in the amount of \$58,578.00. Second bid (McGuire Pacific Constructors) was for \$95,140.00.

Recommendation for the Board of Directors

Staff recommends that the Board of Directors authorize and approve Resolution #2017-11 for the base bid contract with PBM Construction in the amount of \$58,578.00.

The Acquisition and Development Committee forwarded this item with a positive recommendation.

Fiscal Impact

Fiscal impact of the approval of the contract with PBM Construction is \$58,578.00 plus a 5% District controlled contingency of \$2,928.90.

The budget for this project is \$60,000 on 2017/2018 Project List.

Attachments

Resolution #2017-11
Bid Summary
Proposal from PBM Construction

RESOLUTION NUMBER 2017- 11

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE
AUBURN AREA RECREATION AND PARK DISTRICT AWARDING A
CONTRACT FOR THE MEADOW VISTA PARK PARKING LOT AND PATH OF
TRAVEL PROJECT

WHEREAS, the Auburn Area Recreation & Park District Board of Directors does hereby resolve the following:

That the Auburn Area Recreation & Park District awards the Meadow Vista Park parking lot and path of travel project to PBM Construction based on the lowest base bid sum of \$58,578. The District Administrator is authorized to enter into a contract for Meadow Vista Park parking lot and path of travel project with PBM Construction for the base bid of \$58,578 and approves a District controlled contingency of 5% or \$2,928.90 for a total of \$61,506.90

APPROVED, PASSED, AND ADOPTED ON July 27, 2017 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Michael G. Lynch
Chairman of the Governing Board

ATTEST:

Patricia B. Larson
Clerk to the Governing Board

ENB. ESTIMATE \$ 69,000

PROJECT TITLE: MEADOWS USTA PARKING LOT & PART OF TRAVEL PROJECT
 BID OPENING DATE/TIME: THURSDAY JULY 13, 3:00 PM
 LOCATION: ARD DISTRICT OFFICE BOARD ROOM, 471 MAIDU DR. AUBURN CA 95603

BIDDING COMPANY NAME:	McGUIRE PACIFIC CONSTRUCTORS INC.	FBI CONSTRUCTION INC.				
BID BOND ATTACHED?:	YES	YES				
BID BOND AMOUNT:	10%	10%				
RECEIVED ADDENDA?:	#1 & 2	#1 & 2				
BID SIGNED?:	✓	✓				
BASE BID TOTAL:	95,140-	52,578-				
ALT. #1	NA	NA				
ALT #2:	NA	NA				

AUBURN AREA RECREATION AND PARK DISTRICT
STATE OF CALIFORNIA

PROPOSAL

For the construction of the

MEADOW VISTA PARKING LOT & PATH OF TRAVEL PROJECT

To the Auburn Area Recreation and Park District:

The undersigned declares that they have examined the locations of the proposed work, that they have examined the specifications, and all the contract documents, and hereby proposes to furnish all materials, labor, equipment, and perform all the work in strict accordance with said specifications, and contract documents in consideration of the attached Bid Schedule.

The undersigned further agrees that, upon written acceptance of this bid, they will within **Fifteen (15) Calendar** days of receipt of such notice execute a formal contract agreement with the District, with necessary bonds and certificate and standard form endorsement of insurance. They also agree that, in the case of default in executing the contract, the proceeds of the check or bond accompanying his bid shall become the property of the District. The Contractor acknowledges this is a prevailing wage job subject to California Labor Code 1770 – 1780.

The undersigned agrees that, if awarded the contract, they will commence the work upon written Notice to Proceed and shall diligently prosecute the same to completion before the expiration of **35 Working Days** from the date of said written notice to proceed.

Bids shall be submitted for the entire work.

The Auburn Park and Recreation District will award the contract, if at all, to the lowest responsible bidder with the lowest Grand Total as shown on the Bid Schedule.

The bidder shall set forth a total for each item, and for each lump sum work a total for the item, all in clearly legible Arabic figures on the attached Bid Schedule in the respective spaces provided for this purpose.

The award of the contract, if it is awarded, will be to the lowest responsible responsive bidder whose bid complies with the requirements set forth herein. The determination of the lowest bid will be evaluated based upon each bidder's Grand Total amount, which is the total sum of the project.

Quantities, if shown on the Bid Schedule are approximate only, being given as a basis for the comparison of bids, and the District does not expressly or by implication agree that the actual amounts of work will correspond therewith and reserves the right to increase or decrease the

amount of any portion of the work or to omit portions of the work as may be deemed necessary or advisable. Additions to or subtractions from any quantities shown in the Bid Schedule will be compensated for in the manner specified relating to changes in the work.

Bidder acknowledges receipt of the following addenda:

#1 & 2

7.13.2017
Date

PBM CONSTRUCTION INC.
Name of Firm

Contractor's License:

4500 YANKEE HILL CT STE A
Business Address ROCKLIN CA

a. Class: A, B

b. Number: 703660

c. Expiration Date: 3.31.2019

916.316.2114
Phone Number


Signature of Responsible Official

MEADOW VISTA PARKING LOT & PATH OF TRAVEL PROJECT

BID SCHEDULE

No.	Item of Work	Quantity	Unit	Unit Price	Item Total
1.	MOBILIZATION, BONDS, INSURANCE	1	LUMP SUM	6953 ⁻	6953 ⁻
2.	SAWCUTTING & DEMOLITION WORK	1	LUMP SUM	9284 ⁻	9284 ⁻
3.	AC OVERLAY WORK	1	LUMP SUM	9546 ⁻	9546 ⁻
4.	CONCRETE STAIRS & RAMPS	1	LUMP SUM	15414 ⁻	15414 ⁻
5.	STEEL HANDRAILS AND POSTS	1	LUMP SUM	3571 ⁻	3571 ⁻
6.	KEystone RETAINING WALL	1	LUMP SUM	5951 ⁻	5951 ⁻
7.	PARKING LOT STRIPING & SIGNAGE	1	LUMP SUM	4166 ⁻	4166 ⁻
8.	MOVE PARKING BUMPERS & MISC. (Provide brief listing of any work items and costs not covered by pricing above): PARKING LOT SLURRY	1	LUMP SUM	3693 ⁻	3693 ⁻
				BASE BID TOTAL:	58,578 ⁻

Quantities, if shown on the Bid Schedule are approximate only, being given as a basis for the comparison of bids and the District does not expressly or by implication agree that the actual amounts of work will correspond therewith and reserves the right to increase or decrease the amount of any portion of the work or to omit portions of the work as may be deemed necessary or advisable. Additions to or subtractions from any quantities shown in the Bid Schedule will be compensated for in the manner specified relating to changes in the work.

**AUBURN AREA RECREATION AND PARK DISTRICT
STATE OF CALIFORNIA**

DESIGNATION OF SUBCONTRACTORS

The following list of subcontractors is submitted with the proposal and made a part thereof.

If the Contractor fails to specify a subcontractor for any portion of the work to be performed under the contract, they shall be deemed to have agreed to perform such portion of work themselves and shall not be permitted to subcontract that portion of the work except under the conditions hereinafter set forth.

Subletting or subcontracting of any portion of the work for which no subcontractor was designated in the original bids shall only be permitted in cases of public emergency or necessity, and then only after receiving written approval from the District.

The name and location of the shop or office of each subcontractor who will perform work or labor or render service to the Contractor in or about the construction of the project and that portion of the work to be performed by the subcontractor is as follows:

1. NAME: SNA
ADDRESS: CARMICHAEL, CA
CONTRACT ITEMS: AC SLURRY STRIPING AMOUNT: \$ 15K
2. NAME: AUBURN CUSTOM METALS
ADDRESS: AUBURN, CA
CONTRACT ITEMS: RAILS AMOUNT: \$ 3K
3. NAME: _____
ADDRESS: _____
CONTRACT ITEMS: _____ AMOUNT: \$ _____
4. NAME: _____
ADDRESS: _____
CONTRACT ITEMS: _____ AMOUNT: \$ _____
5. NAME: _____
ADDRESS: _____
CONTRACT ITEMS: _____ AMOUNT: \$ _____

AUBURN AREA RECREATION AND PARK DISTRICT
STATE OF CALIFORNIA

NONCOLLUSION AFFIDAVIT TO ACCOMPANY PROPOSAL

GREG TORNBURG being first duly sworn, deposes and says that he or she is V.P. of PBM CONSTRUCTION INC., the party making the foregoing bid, that the bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the bid is genuine and not collusive or sham; that the bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or that anyone shall refrain from bidding; that the bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the bidder or any other bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the bid are true; and further, that the bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company association, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham bid.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

7.13.17
(Date)


(Signature)

PBM CONSTRUCTION INC.
Name of Firm

4500 YANKEE HILL CT
SUITE A

ROCKLIN, CA
Business Address

Contractor's License:

a. Class: A, B

b. Number: 703660

c. Expiration Date: 3.31.19

916.316.2114

Phone Number


Signature of Responsible Official

**AUBURN AREA RECREATION AND PARK DISTRICT
STATE OF CALIFORNIA**

BIDDER'S BOND TO ACCOMPANY PROPOSAL

KNOW ALL MEN BY THESE PRESENTS,

That we, PBM Construction Inc _____, as
Principal, and Western Surety Company _____, a corporation authorized to
transact a general surety business in the State of California, as Surety, are held and firmly bound
unto AUBURN AREA RECREATION AND PARK DISTRICT (hereinafter called the Obligee)
in the full and just sum of
Ten Percent (10%) of the Total Amount of the Bid _____ dollars, (\$ --10%--) for
the payment whereof in lawful money of the United States, we bind ourselves, our heirs,
administrators, executors, successors, and assigns, jointly and severally, firmly by these presents.

WHEREAS, the said PRINCIPAL has submitted the accompanying bid for:
Meadow Vista Parking Lot & Path of Travel Project

NOW, THEREFORE, if the said contract be timely awarded to the Principal and the Principal
shall, within such time as may be specified, enter into the contract in writing, and give bond, with
surety acceptable to the Obligee for the faithful performance of the said contract, then this
obligation shall be void; otherwise to remain in full force and effect.

Signed and Sealed this 13th day of July 2017.


Date Month Year

PBM Construction Inc _____



Principal

Western Surety Company _____



Karina Palmer
Attorney-in-Fact

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

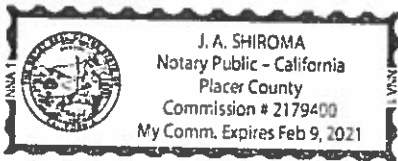
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California }
County of Placer }

On July 13, 2017 before me, J. A. Shiroma, Notary Public, personally appeared
Data Here Insert Name and Title of the officer

Karina Palmer
Name(s) of Signer(s)

Who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: J. A. Shiroma
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: Bid bond

Document Date: _____

Number of Pages: _____ Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

- Corporate Officer--Title(s): _____
- Partner- Limited General
- Individual Attorney in fact
- Trustee Guardian or Conservator
- Other: _____

Signer is Representing: _____

Signer's Name: _____

- Corporate Officer--Title(s) _____
- Partner- Limited General
- Individual Attorney in fact
- Trustee Guardian or Conservator
- Other: _____

Signer is Representing: _____

Western Surety Company

POWER OF ATTORNEY APPOINTING INDIVIDUAL ATTORNEY-IN-FACT

Know All Men By These Presents, That WESTERN SURETY COMPANY, a South Dakota corporation, is a duly organized and existing corporation having its principal office in the City of Sioux Falls, and State of South Dakota, and that it does by virtue of the signature and seal herein affixed hereby make, constitute and appoint

Stephen D Bender, David K Johnson, Edward D Johnson, Todd J Sorensen, Julie A Shiroma, Karina Palmer, Individually

of Roseville, CA, its true and lawful Attorney(s)-in-Fact with full power and authority hereby conferred to sign, seal and execute for and on its behalf bonds, undertakings and other obligatory instruments of similar nature

- In Unlimited Amounts -

and to bind it thereby as fully and to the same extent as if such instruments were signed by a duly authorized officer of the corporation and all the acts of said Attorney, pursuant to the authority hereby given, are hereby ratified and confirmed.

This Power of Attorney is made and executed pursuant to and by authority of the By-Law printed on the reverse hereof, duly adopted, as indicated, by the shareholders of the corporation.

In Witness Whereof, WESTERN SURETY COMPANY has caused these presents to be signed by its Vice President and its corporate seal to be hereto affixed on this 4th day of December, 2015.

WESTERN SURETY COMPANY



Paul T. Bruflat

Paul T. Bruflat, Vice President

State of South Dakota }
County of Minnehaha } ss

On this 4th day of December, 2015, before me personally came Paul T. Bruflat, to me known, who, being by me duly sworn, did depose and say: that he resides in the City of Sioux Falls, State of South Dakota; that he is the Vice President of WESTERN SURETY COMPANY described in and which executed the above instrument, that he knows the seal of said corporation, that the seal affixed to the said instrument is such corporate seal, that it was so affixed pursuant to authority given by the Board of Directors of said corporation and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said corporation.

My commission expires

June 23, 2021



J. Mohr

J. Mohr, Notary Public

CERTIFICATE

I, L. Nelson, Assistant Secretary of WESTERN SURETY COMPANY do hereby certify that the Power of Attorney hereinabove set forth is still in force, and further certify that the By-Law of the corporation printed on the reverse hereof is still in force. In testimony whereof I have hereunto subscribed my name and affixed the seal of the said corporation this 13th day of July, 2017.



WESTERN SURETY COMPANY

L. Nelson

L. Nelson, Assistant Secretary

Mystery of ground-breaking Auburn photograph solved

Search unearths identities of all 16 participants

BY GUS THOMSON
OF THE AUBURN JOURNAL

Exploring the musty pages of bound Auburn Journal copies from 1960 is one of those pleasurable strolls down memory lane that one tends not to want to return from.

It seemed Merv Doolittle, the Journal photographer for 38 years, was an omnipresent visitor at every fete that gathered together two or more locals. And if the photos are any indication, Auburnites spent a good portion of their days shaking hands and smiling as flashbulbs popped, doling out checks to noble causes and cutting ribbons at new businesses confident enough in the post-war economy to set up shop in A-town.

Ignore the proclivity for Doolittle to also touch down at every fatal wreck in the area and document it in the pages of the AJ, and you're left to imagine Auburn was a very pleasant place to live in back in 1960.

And 1960 is where "Remember This?" started an intrepid search for information on a mystery groundbreaking photo found in a stack of pictures in our archives. "Remember This?" published the photo a month ago, ruminating on some tantalizing clues but left seeking solid information.

The clues were hovering in the background of the photo. The landscape hasn't changed that much at Recreation Park



David Irving, adopted son of Stella Irving, unveils a plaque at the building in Auburn named for his mother.

SEE MORE ONLINE

For more pictures, including a different view of the 'mystery' photo that was the one actually printed in the Journal, plus pictures from the building dedication, go to AuburnJournal.com.

over the past 60 years, it seems. And matching the parking lot scene and some 1950s-era cars put the group of 16 nattily dressed locals at a building site at Recreation Park, next to James Field.

The educated guess at that time was that the groundbreaking ceremony marked the start of construction on the Stella Irving Wing at Recreation Park.

Plaque a key clue

And an investigative visit to the building ferreted out a plaque on the wall, hidden behind foliage. The plaque was for the Stella Irving Wing and showed the year it was dedicated - 1960.

The next stop was the bound edition containing every Journal published in 1960, a giant storehouse of local histo-

ry, to search for a photo that may have been published some time in 1960 to mark the start of the Stella Irving Wing construction.

And indeed, on an inside sports page, a photo of the groundbreaking ceremony did pop up in the June 9, 1960 edition. But, interestingly enough, it wasn't the same photo that the Journal archives holds. It's the same angle but people are appearing just a little less posed. Perhaps an editor chose the published photo and Doolittle decided to retain the one he liked better for posterity.

Anyhoo, enough about Auburn Journal office politics 57 years ago.

Let's cut to the chase here, namely, who in the name of Woodward and Bernstein are the well-

Auburn
Journal
7-9-17

REMEMBER THIS?



AUBURN JOURNAL FILE PHOTOS

Sixteen participants in a 'mystery' groundbreaking have all now been identified after some sleuthing in the Auburn Journal files.

turned-out people in the photo. We've received several responses to our call-out for theories since our initial publication of the photo a month ago, most of them naming one or two people.

But here's the definitive list, from left to right, Jim Lardner of the Lardner and Lardner building firm in charge of the work, James Keelor, architect for the work, R.D. Richardson, Auburn Recreation District director, Bert Griffith, Harry Rosenberry, Mary Jane Moss and Clarence Ormsby, all members of the Auburn Recreation District board, Bob Forson, district manager, Ray Shull (Auburn car dealership owner and president of the Stella Irving Youth Memorial Corp.), Bernice Pate, Rev. Earl Lawrence of the Auburn Congregational Church, Gladys Fellows, a leader of one of the city's women's clubs, J.I. "Dutch" Blaisdell (Bank of America branch manager), Rev. A.E. Raugust (past of Auburn's Methodist Church), Auburn Mayor Clarence Reeves and Auburn City Coun-

cilman Ernie Richardson.

Mystery of Irving

A little back-tracking is in order at this point to explain why these people are gathered to turn over some dirt.

Stella Irving is a mystery lady to most of Auburn today but during her time in the city, she apparently played a key role in the community. This according to recreation district chairman R.D. Richardson, who provided some biographical information on Irving at the dedication of the building in December 1960.

Irving first moved to Auburn in the 1930s after her husband retired as manager and principal stockholder in Oakland's Pabco Roofing Co. After her husband's death in 1947, she returned to the Bay Area. Richardson had gotten to know Irving and recalled her saying in later years that she wanted to do something for the youth of Auburn.

Unbeknownst to the community, she had changed her will in 1947 and when she died in

1958, Auburn received a windfall in the form of a \$115,000 bequest — a huge sum for the time.

With the money earmarked for the youth of the community, the initial discussion was to construct a new building at the fairgrounds. But a corporation formed to spend the funds turned to another location when it was determined that the state would have to take over the building.

The corporation — an amalgamation of service club, banking community and church leaders — decided on a 7,200 square foot building with a distinctive flagstone fireplace at Recreation Park.

And with a December storm darkening the sky and pelting the proceedings with rain, community members gathered December 10 to honor Irving and open a new building.

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