

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Auburn Area Recreation and Park District (the District), as of and for the year ended March 31, 2016, and the related notes to the financial statements, which collectively comprise the 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

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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 and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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, we 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.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the Auburn Area Recreation and Park District as of March 31, 2016, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund, and the Required Supplementary Information – Pensions, on pages 4-8, page 28 and page 29, 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. We 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 our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our 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.

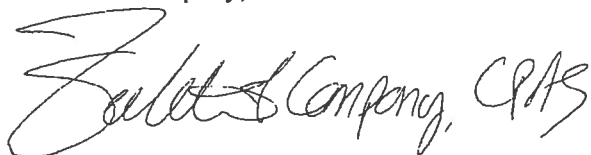
The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

*Implementation of New Accounting Standards*

As disclosed in Note 1 to the financial statements, the Auburn Area Recreation and Park District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, during the fiscal year ended March 31, 2016.

Fechter & Company, CPAs

A handwritten signature in black ink that reads "Fechter & Company, CPAs". The signature is written in a cursive, flowing style.

Sacramento, California  
June 23, 2016

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**AUBURN AREA RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED MARCH 31, 2016**

In conjunction with the financial statements that begin on page 9, our discussion and analysis of the District's financial activity provides an overview of the financial health of Auburn Area Recreation and Park District.

This annual report consists of a variety of financial statements that not only provide an understanding of the current year's 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 of the District minus its Total Liabilities. The three components of Net Assets are:

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

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 the District's net position and how they have changed from previous years. They represent the best way to measure the District's health or financial condition. In assessing the District'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 the District 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

**AUBURN AREA RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED MARCH 31, 2016**

Reporting the District's Most Significant Funds

Fund financial statements begin on page 11 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 has one major fund – Governmental general fund. 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>2016</u>	<u>2015</u>
<b>ASSETS</b>		
Current and Other Assets	\$ 3,869,175	\$ 3,561,549
Capital Assets, net	<u>5,838,121</u>	<u>5,422,768</u>
Total Assets	<u>9,707,296</u>	<u>8,984,317</u>
<b>LIABILITIES</b>		
Current liabilities	249,160	219,274
Long-Term Liabilities	<u>585,357</u>	<u>22,743</u>
Total Liabilities	<u>834,517</u>	<u>242,017</u>
<b>NET POSITION</b>		
Invested in capital assets	5,838,121	5,389,365
Restricted	-	-
Unrestricted	<u>3,034,658</u>	<u>3,352,935</u>
Total Net Position	<u>\$ 8,872,779</u>	<u>\$ 8,742,300</u>

**AUBURN AREA RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED MARCH 31, 2016**

Unrestricted funds are composed of:

City Mitigation funds	\$ 265,780
Equipment Reserve funds	708,531
Contingency Reserve funds	450,000
Future Capital Construction Reserves	705,971
Arboretum Reserve	24,165
Atwood III Reserves	15,604
Shockley Maintenance Reserves	8,653
ADA Reserve	60,032
Unrestricted General Fund balance	1,225,700

The Net Assets of the District, as a whole, increased by \$800,637 from 4/1/15 to 3/31/16. The District's programs for governmental activities include general government. The District had no business-type activities in fiscal 2015/2016. A comparison of each programs revenues and expenses for the current year and prior year is presented below:

**Governmental Activities**

<b><u>Revenues</u></b>	<u>2016</u>	<u>2015</u>
Program Revenues:		
Charges for Services	\$ 1,010,031	\$ 936,584
General Revenues:		
Property Taxes	2,851,024	2,603,839
Rents & Concessions	203,500	221,780
Interest Income	48,303	33,256
Grants & Contributions	366,464	46,339
Loss on fixed asset disposal	(63,916)	-
Other general revenues	32,443	60,026
Total Revenues	<u>4,447,849</u>	<u>3,901,824</u>
<b><u>Program Expenses</u></b>		
General government	3,647,212	3,873,389
Interest on long-term debt	-	4,021
Total Program Expenses	<u>3,647,212</u>	<u>3,877,410</u>
Change in Net Position	<u>\$ 800,637</u>	<u>\$ 24,414</u>

**AUBURN AREA RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED MARCH 31, 2016**

**Reconciliation of Budget**

The final budget approved by the Board of Directors on March 31, 2016, reflected a projected surplus of \$2,759, 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 2015/2016, the District's base property tax revenues increased by 9.5%. The Mid-Year Budget Revision reflected a \$4.650 forecasted surplus, which included a transfer of \$175,000 from the general fund to the Future Capital Construction Reserve Fund.

The District reported an operational surplus of \$145,603, somewhat higher than the projected mid-year forecast.

**Administration**

The final payment on the District's note payable on the certificate of participation issue was made in fiscal year 2014/15.

**Capital Assets**

Auburn Area Recreation and Park District undertook several projects associated with its Capital Improvement Program. All projects in fiscal year 2015/2016 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:

1. Converted two Regional Park tennis courts to six pickle ball courts.
2. Completed the playground/shade structure project at Railhead Park.
3. Completed the installation of solar panels at Recreation Park.
4. Began the installation of security cameras at Overlook Park/
5. Installed new heaters at Regional Gym.
6. Constructed four new Bocce Ball Courts at Recreation Park.
7. Remodeled bathrooms at Recreation Park and Railhead Park, including ADA upgrades.
8. Began the planning and design for the Bell Road Park.

The District's finances have stabilized and property tax revenues have started to increase, rising a little over 9.5% in 2015/2016, and projected to increase by 4.0% in 2016/2017.



**AUBURN AREA RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED MARCH 31, 2016**

The District's overall property tax revenues declined substantially since fiscal year 2007/2008 through fiscal year 2012/2013 and began to recover in fiscal 2013/14. 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

Property taxes have now matched the highest year of fiscal year 2007/2008 as property values have continued to increase.

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 increasing property tax revenues as well as increases in program revenues. However, there has been a significant drop off in facility rentals due to two long term renters outgrowing our facilities. 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:

Auburn Area Recreation and Park District  
471 Maidu Drive  
Auburn, CA 95603  
(530) 885-0611

## **BASIC FINANCIAL STATEMENTS**

**AUBURN AREA RECREATION AND PARK DISTRICT  
STATEMENT OF NET POSITION  
MARCH 31, 2016**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 3,670,012
Accounts receivable	43,584
Prepaid expenses	34,102
Capital assets, net of accumulated depreciation	5,838,121
 Total Assets	 9,585,819
 <b>DEFERRED OUTFLOWS OF RESOURCES (NOTE 7)</b>	 \$ 121,477
<b>LIABILITIES</b>	
Accounts payable	-
Accrued payroll	83,448
Compensated absences	141,460
Deposits	24,252
Long-term liabilities:	
Net pension liability	458,264
 Total Liabilities	 707,424
 <b>DEFERRED INFLOWS OF RESOURCES (NOTE 7)</b>	 127,093
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	5,838,121
Unrestricted	3,034,658
 Total Net Position	 \$ 8,872,779

**AUBURN AREA RECREATION AND PARK DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED MARCH 31, 2016**

		Program Revenue			Net (Expense) Revenue and Change in Net Position
Expenses	Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Governmental Activities	
<b>Governmental Activities:</b>					
Recreation	\$3,647,212	\$1,010,031	\$ 366,464	\$ -	\$ (2,270,717)
<b>Total governmental activities</b>	<b>3,647,212</b>	<b>1,010,031</b>	<b>366,464</b>	<b>-</b>	<b>(2,270,717)</b>
		General Revenues:			
		Secured and unsecured property taxes		2,851,024	
		Interest income		48,303	
		Rents and concessions		203,500	
		Loss on fixed asset disposal		(63,916)	
		Other		32,443	
		Total General Revenues		3,071,354	
		Change in Net Position		800,637	
		Net Position - Beginning		8,742,300	
		Prior period adjustment (note 11)		(670,158)	
		Net Position - Ending		\$ 8,872,779	

**AUBURN AREA RECREATION AND PARK DISTRICT  
BALANCE SHEET - GOVERNMENTAL FUNDS  
MARCH 31, 2016**

	<u>General Fund</u>	<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and investments	\$ 3,369,244	\$ 300,768	\$ 3,670,012
Accounts receivable	43,584	-	43,584
Prepaid expenses	34,102	-	34,102
<b>Total Assets</b>	<u>\$ 3,446,930</u>	<u>\$ 300,768</u>	<u>\$ 3,747,698</u>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accrued payroll	\$ 83,448	\$ -	\$ 83,448
Compensated absences	141,460	-	141,460
Deposits	24,252	-	24,252
<b>Total Liabilities</b>	<u>249,160</u>	<u>-</u>	<u>249,160</u>
Fund Balances:			
Nonspendable	34,102	-	34,102
Committed	1,972,956	265,780	2,238,736
Unassigned	1,190,712	34,988	1,225,700
<b>Total Fund Balances</b>	<u>3,197,770</u>	<u>300,768</u>	<u>3,498,538</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 3,446,930</u>	<u>\$ 300,768</u>	<u>\$ 3,747,698</u>

**AUBURN AREA RECREATION AND PARK DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
STATEMENT OF NET POSITION  
MARCH 31, 2016**

Total fund balances - governmental funds		\$ 3,498,538
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In governmental funds only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	13,509,106	
Accumulated depreciation	(7,670,985)	

Net		5,838,121
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Deferred outflows of resources are not recorded in the fund financial statements		121,477
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Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Net pension liability		(458,264)
Deferred inflows of resources		(127,093)

Total net position - governmental activities		\$ 8,872,779
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**AUBURN AREA RECREATION AND PARK DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2016**

	<b>General Fund</b>	<b>Non-Major Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>			
Program revenues	\$ 1,010,031	\$ -	\$ 1,010,031
Rents and concessions	190,524	12,976	203,500
Grants and donations	67,048	2,143	69,191
Interest income	44,504	3,799	48,303
Mitigation fees	164,465	-	164,465
Tax revenue	2,824,981	26,043	2,851,024
Misc. revenues	32,443	132,808	165,251
<b>Total revenues</b>	<b>4,333,996</b>	<b>177,769</b>	<b>4,511,765</b>
<b>EXPENDITURES</b>			
Recreation	3,300,755	142,781	3,443,536
Capital Outlay	888,219	-	888,219
Debt services:			
Principal	33,403	-	33,403
Interest	1,004	-	1,004
<b>Total expenditures</b>	<b>4,223,381</b>	<b>142,781</b>	<b>4,366,162</b>
<b>Net changes in fund balances</b>	<b>110,615</b>	<b>34,988</b>	<b>145,603</b>
<b>Fund balance - beginning of year</b>	<b>3,087,155</b>	<b>265,780</b>	<b>3,352,935</b>
<b>Fund balance - end of year</b>	<b>\$ 3,197,770</b>	<b>\$ 300,768</b>	<b>\$ 3,498,538</b>

**AUBURN AREA RECREATION AND PARK DISTRICT  
RECONCILIATION OF THE STATEMENT OF  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED MARCH 31, 2016**

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Assets of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES	\$	145.603
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay expenditures are therefore added back to fund balances		888,219
Depreciation expense not reported in governmental funds		(408,950)

Gains and losses on the disposal of capital assets is reported in the government-wide statement of activities but is not recorded in the governmental funds		(63,916)
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The amounts below included in the Statement of Activities do not provide or require the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):

Long-term debt payments		33,403
Change in net pension liability		<u>206,278</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u><u>800,637</u></u>
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**AUBURN AREA RECREATION AND PARK DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2016**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. 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.

**B. Basis of Presentation**

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the District. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities.

The government-wide statement of net position presents information on all of the District's assets and liabilities, with the difference between the two presented as net position. Net position is reported as one of three categories: invested in capital assets, net of related debt; restricted or unrestricted. Restricted net position is further classified as either net position restricted by enabling legislation or net position that is otherwise restricted.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are, therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District. The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense function. Interest on long-term liabilities is considered an indirect expense and is reported separately in the Statement of Activities.

**AUBURN AREA RECREATION AND PARK DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2016**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**B. Basis of Presentation - continued**

Fund Financial Statements

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column.

**C. Measurement Focus and Basis of Accounting**

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 recorded when earned and expenses are recorded 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 are met. Expenses are recorded when liabilities are incurred.

Governmental Fund Financial Statements

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used, or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**AUBURN AREA RECREATION AND PARK DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2016**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**C. Measurement Focus and Basis of Accounting - continued**

Governmental Fund Financial Statements - continued

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due.

**D. Fund Accounting**

The accounts of the District are organized on the basis of funds or account groups, 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 equity, revenues, and expenditures or expenses, as appropriate. 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 District funds and account groups are as follows:

Governmental Funds:

*General Fund* is the general operating fund of the District. It is used to account for all transactions except those required or permitted by law to be accounted for in another 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:

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

**E. 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 held are available on demand to the District.

**F. Capital Assets**

Capital assets, which can include property, facilities, and equipment, are capitalized at total acquisition cost, provided such cost exceeds \$1,000 and the expected useful life of the asset is more than three years. Depreciation is recorded on all depreciable capital assets on a straight-line basis over the following estimated useful lives:

**AUBURN AREA RECREATION AND PARK DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2016**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**F. Capital Assets - continued**

<u>Asset</u>	<u>Years</u>
Structures	20
Equipment	10
Computer Equip.	3
Vehicles	8
Furniture	10
Small Tools	5

**G. 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.

**H. 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 and reported as a liability in the government-wide financial statements. The balance at March 31, 2016, was \$141,460.

**I. Fund Balance**

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*", the District is required to report fund balances in the following categories: Nonspendable, Restricted, Committed, Assigned and/or Unassigned.

*Nonspendable Fund Balance* reflects assets not in spendable form, either because they will never convert to cash (prepaid expense) or must remain intact pursuant to legal or contractual requirements.

*Restricted Fund Balance* reflects amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

*Committed Fund Balance* reflects 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: the Board of Directors. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Directors.

**AUBURN AREA RECREATION AND PARK DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2016**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**I. Fund Balance - continued**

*Assigned Fund Balance* reflects amounts intended to be used by the government for *specific purposes* but do not meet the criteria to be classified as restricted or committed. Under the District's adopted policy, only the Board of Directors is authorized to assign amounts for specific purposes.

*Unassigned Fund Balance* represents the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

When expenditures are incurred for purposes of which restricted, committed, assigned, and unassigned fund balances are available, the District considers restricted funds to have been spent first, followed by committed, assigned, and unassigned, respectively.

**J. Use of Estimates**

The financial statements have been prepared in conformity with generally accepted accounting principles and, as such, include amounts based on managements' informed estimates and judgments, with consideration given to materiality. Actual results could differ from those amounts.

**K. 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.

**L. GASB 63**

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 the 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.

**AUBURN AREA RECREATION AND PARK DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2016**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**M. IMPLEMENTATION OF NEW ACCOUNTING PRINCIPLES**

The following Governmental Accounting Standards Board (GASB) Statements were implemented during the 2015 fiscal year:

GASB Statement No. 68 – Accounting and Financial Reporting for Pensions – an amendment of GASB Statement 27 – The provisions of this statement are effective for financial statements for fiscal years beginning after June 15, 2014.

GASB Statement No. 71 – Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No 27. The provisions of this statement are effective for financial statements for fiscal years beginning after June 15, 2014.

**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, 2016, are:

	General Fund	Atwood Park Fund	City Mitigation Fund	Youth Assistance Fund	Government- Wide
Imprest Fund (Petty Cash)	\$ 580	\$ -	\$ -	\$ -	\$ 580
Community 1 <sup>st</sup> bank	34,037	-	-	-	34,037
Placer County Treasurer – General	3,130,207	-	-	-	3,130,207
ADA Reserve Account	60,032	-	-	-	60,032
Placer County Treasurer – City Trust	-	-	265,397	-	265,397
Youth Assistance Fund – In District	-	-	-	8,878	8,878
Atwood III Fund	-	10,889	-	-	10,889
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	8,653	-	-	-	8,653
Total Cash and Cash Equivalents	<u>\$ 3,369,244</u>	<u>\$ 26,493</u>	<u>\$ 265,397</u>	<u>\$ 8,878</u>	<u>\$ 3,670,012</u>

**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 classifications is required.

**AUBURN AREA RECREATION AND PARK DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2016**

**NOTE 2: CASH AND INVESTMENTS - continued**

In accordance with applicable State laws, the Placer County Treasurer may invest in derivative securities. However, at March 31, 2016, 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 \$3,670,012 and the bank balance was \$3,369,998 at March 31, 2015. 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, 2016, 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 limitations 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, 2016, the District had no concentration of credit risk.

**NOTE 3: PROPERTY AND EQUIPMENT**

Capital assets activity for the year ended March 31, 2016, was as follows:

	Balance April 1, 2015	Additions	Deletions	Reclassifications	Balance March 31, 2016
<u>Governmental Activities</u>					
Capital Assets, not being depreciated:					
Land	\$ 1,156,603	\$ -	\$ -	\$ -	\$ 1,156,603
Construction in progress	235,711	738,398	(3,546)	(723,943)	246,620
Total Capital Assets, not being depreciated	<u>1,392,314</u>	<u>738,398</u>	<u>(3,546)</u>	<u>(723,943)</u>	<u>1,403,223</u>
Capital Assets, being depreciated:					
Buildings & improvements	11,340,032	-	(51,859)	704,018	11,992,191
Equipment & furniture	865,147	114,053	(12,933)	19,925	986,192
Vehicles	211,563	35,768	-	-	247,331
Total Capital Assets, being depreciated	<u>12,416,742</u>	<u>149,821</u>	<u>(64,792)</u>	<u>723,943</u>	<u>13,225,714</u>
Total Accumulated Depreciation	<u>(8,386,288)</u>	<u>(408,950)</u>	<u>4,422</u>	<u>-</u>	<u>(8,790,816)</u>
Total Capital Assets, being depreciated, net	<u>4,030,454</u>	<u>(259,129)</u>	<u>(60,370)</u>	<u>723,943</u>	<u>4,434,898</u>
Governmental Activities Capital Assets, Net	<u>\$ 5,422,768</u>	<u>\$ 479,269</u>	<u>\$ (63,916)</u>	<u>\$ -</u>	<u>\$ 5,838,121</u>

**AUBURN AREA RECREATION AND PARK DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2016**

**NOTE 3: PROPERTY AND EQUIPMENT - continued**

**Depreciation**

Depreciation expense was charged to government functions as follows:

Recreation	<u>\$ 408,950</u>
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**NOTE 4: PROPERTY TAX AND ASSESSMENTS**

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, 2016, 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.

**NOTE 6: EMPLOYEE RETIREMENT PLAN**

**A. Plan Description**

The District's defined benefit pension plan, Miscellaneous Plan for 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 plan is part of the Public Agency portion of the California Public Employees Retirement Systems (CalPERS), a cost sharing multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employees within the State of California. A menu of benefit provisions as well as their requirements is established by state statute within the Public Employee's Retirement Law. The District selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through board resolution. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office – 400 P Street, Sacramento, CA 95814.

**B. Funding Policy**

The Auburn Area Recreation and Park District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended March 31, 2015, was 10.436% through June 30, 2014, and 10.436% from July 1, 2014 through March 31, 2015 for miscellaneous employees. The contribution requirements of the plan members are established by contractual agreements with the employees.



**AUBURN AREA RECREATION AND PARK DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2016**

**NOTE 6: EMPLOYEE RETIREMENT PLAN - continued**

**B. Funding Policy - continued**

At March 31, 2016, the District reported a liability of \$458,264 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 Pension Plan participants, which was actuarially determined.

For the fiscal year ended March 31, 2016, the District recognized pension expense of \$(86,602) in its Government-Wide financial statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions, and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

**C. Actuarial Assumptions**

The total pension liability in the March 31, 2016, actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

- Discount Rate/Rate of Return – 7.5%, net of investment expense
- Inflation Rate – 2.75%
- Salary increases – Varies by Entry Age and Service
- COLA Increases – up to 2.75%
- Post-Retirement Mortality – Derived using CalPERS' Membership Data for all Funds

The actuarial assumptions used in the June 30, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2014.

The long-term expected rate of return on pension plan investments (7.5%) 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. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

**AUBURN AREA RECREATION AND PARK DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2016**

**NOTE 6: EMPLOYEE RETIREMENT PLAN - continued**

**C. Actuarial Assumptions - continued**

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equity	47.0%	5.71%
Global Fixed Income	19.0%	2.43%
Inflation Sensitive	6.0%	3.36%
Private Equity	12.0%	6.95%
Real Estate	11.0%	5.13%
Infrastructure and Forestland	3.0%	5.09%
Liquidity	2.0%	(1.05)%

The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund's fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments, and was applied to all periods of projected benefit payments to determine the total pension liability.

**NOTE 7: DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**

Pursuant to GASB Statement No. 63, the District recognized deferred outflows of resources in the government-wide and proprietary fund statements. These items are a consumption of net position by the District that is applicable to a future reporting period.

The District has one item that is reportable on the Government-wide Statement of Net Position as Deferred Outflows of Resources which is related to pensions. The sum total is \$121,477.

The District also recognized deferral inflows of resources in the government-wide financial statements. This is an acquisition of net position by the District that is applicable to a future reporting period. The District has one item related to pensions that is captured as a deferred inflow of resources. The sum total at year-end was \$127,093.

**AUBURN AREA RECREATION AND PARK DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2016**

**NOTE 7: DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES - continued**

Under the modified accrual basis of accounting, it is not enough that revenue is earned: it must also be available to finance expenditures of the current period. Governmental funds will therefore include deferred inflows of resources for amounts that have been earned but are not available to finance expenditures in the current period.

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

The \$241,941 was reported as deferred outflows of resources related to pension resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year-end June 30, 2016.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2016	\$ 63,755
2017	63,755
2018	57,938
2019	(58,355)
Total	<u>\$ 127,093</u>

**NOTE 8: GENERAL LONG-TERM DEBT**

At March 31, 2016, the general long-term debt consisted of the following:

	<u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u>
	<u>April 1, 2015</u>			<u>March 31, 2016</u>
John Deere Inc. Lease	\$ 33,403	\$ -	\$ (33,403)	\$ -
Totals	<u>\$ 33,403</u>	<u>\$ -</u>	<u>\$ (33,403)</u>	<u>\$ -</u>

In the 2014 fiscal year the district obtained a capital lease in an amount totaling \$53,589 to finance the acquisition of a tractor. The lease was a direct financing lease and had a bargain purchase option of \$1 at the end of the term of the lease. The lease bears an interest rate of 4.3%. It was fully paid off in the 2015/2016 fiscal year.

**AUBURN AREA RECREATION AND PARK DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2016**

**NOTE 9: FUND BALANCES**

The District reports fund balances in accordance with Governmental Accounting Standards Board Statement No. 54. 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	\$ 34,102	\$ -	\$ 34,102
Committed:			
Annual contingency	450,000	-	450,000
Future capital construction	705,971	-	705,971
Annual equipment replacement	708,531	-	708,531
City mitigation fund	-	265,780	265,780
Shockley maintenance fund	8,653	-	8,653
Arboretum grant fund	24,165	-	24,165
Atwood III reserves	15,604	-	15,604
ADA reserve	60,032	-	60,032
Total Committed	<u>1,972,956</u>	<u>265,780</u>	<u>2,238,736</u>
Unassigned	<u>1,190,712</u>	<u>34,988</u>	<u>1,225,700</u>
Total Fund Balances	<u>\$ 3,197,770</u>	<u>\$ 300,768</u>	<u>\$ 3,498,538</u>

**NOTE 10: 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 California Association for Park and Recreation Indemnity at 6341 Auburn Blvd, Suite A, Citrus Heights, CA 95621. Condensed information for CAPRI is as follows:

**AUBURN AREA RECREATION AND PARK DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2016**

**NOTE 10: JOINT VENTURE - continued**

<b>A. <u>Entity</u></b>	CAPRI	
<b>B. <u>Purpose</u></b>	To pool member contributions and realize the advantages of self-insurance.	
<b>C. <u>Participants</u></b>	As of June 30, 2015, 61 member districts.*	
<b>D. <u>Governing Board</u></b>	Seven representatives employed by members.	
<b>E. <u>Payments for the Current Year</u></b>		<u>\$ 89,183</u>
<b>F. <u>Condensed Financial</u></b>		<u>June 30, 2015** (Audited)</u>
Total Assets		<u>\$ 22,751,293</u>
Total Liabilities		\$ 14,992,637
Net Assets		<u>7,758,656</u>
Total Liabilities and Net Assets		<u>\$ 22,751,293</u>
Total Revenues		\$ 7,358,805
Total Expenses		(8,306,108)
Change in Net Assets		<u>\$ (947,303)</u>
Member Agencies Share of Year-End Assets, Liabilities, or Net Assets		**

\* Most current information available.

\*\* Has not been calculated.

**NOTE 11: PRIOR PERIOD ADJUSTMENT**

A prior period adjustment was recorded in the Government-Wide financial statements in an amount totaling \$670,158 to decrease the beginning net position. The adjustment was made to reflect the prior period costs related to the implementation of the net pension liability.

**NOTE 12: SUBSEQUENT EVENTS**

The District's management evaluated its fiscal year 2016 financial statements for subsequent events through June 23, 2016, the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

**AUBURN AREA RECREATION AND PARK DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED MARCH 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b>Revenues:</b>				
Program revenues	\$ 860,100	\$ 815,623	\$ 1,010,031	\$ 194,408
Rents and concessions	188,504	164,396	190,524	26,128
Grants and donations	281,500	87,440	67,048	(20,392)
Interest income	34,900	31,544	44,504	12,960
Project revenue	395,100	337,800	-	(337,800)
Mitigation fees	-	-	164,465	164,465
Tax revenue	2,673,774	2,600,670	2,824,981	224,311
Misc. revenues	56,500	62,685	32,443	(30,242)
	<u>4,490,378</u>	<u>4,100,158</u>	<u>4,333,996</u>	<u>233,838</u>
 <b>EXPENDITURES</b>				
Recreation	3,549,540	3,336,179	3,300,755	35,424
Capital Outlay	996,967	841,091	888,219	(47,128)
Debt services:		-		
Principal	15,479	15,187	33,403	(18,216)
Interest	-	-	1,004	(1,004)
	<u>4,561,986</u>	<u>4,192,457</u>	<u>4,223,381</u>	<u>(30,924)</u>
 Net changes in fund balances			110,615	
 Fund balance - beginning of year			<u>3,087,155</u>	
 Fund balance - end of year			<u><u>\$ 3,197,770</u></u>	

**AUBURN AREA RECREATION AND PARK DISTRICT  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
MARCH 31, 2016**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Through the budget, the District board sets the direction of the District, allocates its resources, and establishes its priorities. The annual budget serves from April 1<sup>st</sup> to March 31<sup>st</sup>, and is a vehicle that accurately and openly communicates these priorities to the community and other public agencies. Additionally, it establishes the foundation of effective financial planning by providing resources for planning that permit the evaluation of District performance.

The District's budget is prepared and based on four expenditure categories: personnel, supplies and services, minor capital outlay, and capital improvement programs. The first three listed are considered operational in nature or known as recurring costs. Capital improvement projects are asset acquisitions, facilities, systems and infrastructure improvements, and those items "outside" the normal operational budget. These are normally one time costs.



**AUBURN AREA RECREATION AND PARK DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION - PENSIONS  
MARCH 31, 2016**

Montecito Fire Protection District – Schedule of the District’s proportionate share of the Net Pension Liability:

Last 10 Fiscal Years\*:

	<u>FY 2015</u>
District’s proportion of the net pension liability	Varies by plan
District’s proportionate share of the net pension liability	\$ 458,264
District’s covered employee payroll	1,333,961
District’s proportionate share of the net pension liability as a percentage of its covered-employee payroll	34.35%
Plan Fiduciary net position as a percentage of the total pension liability	86.17%

\*Amounts presented above were determined as of 6/30.  
Additional years will be presented as they become available.

CALPERS - Schedule of District contributions

Last 10 Fiscal Years\*:

	<u>FY 2015</u>
Actuarially determined contribution	\$ 150,179
Total actual contributions	<u>(150,179)</u>
Contribution deficiency (excess)	<u>\$ -</u>
District’s covered-employee payroll	\$ 1,333,961
Contributions as a percentage of covered employee payroll	10.436%

## SUPPLEMENTARY INFORMATION

**AUBURN AREA RECREATION AND PARK DISTRICT  
COMBINING BALANCE SHEET - NON-MAJOR FUNDS  
March 31, 2016**

	Atwood Park Fund	City Mitigation Fund	Youth Assistance Fund	Total Non-major Funds
<b>Assets</b>				
Cash and investments	<u>\$ 26,493</u>	<u>\$ 265,397</u>	<u>\$ 8,878</u>	<u>\$ 300,768</u>
<b>Fund Balances</b>				
Fund Balances:				
Committed	<u>\$ 26,493</u>	<u>\$ 265,397</u>	<u>\$ 8,878</u>	<u>\$ 300,768</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, 2016**

	Atwood Park Fund	City Mitigation Fund	Youth Assistance Fund	Total Non-major Funds
<b>REVENUES</b>				
Rents and concessions	\$ -	\$ -	\$ 12,976	\$ 12,976
Grants and donations	1,449	-	694	2,143
Interest income	-	3,799	-	3,799
Tax revenue	26,043	-	-	26,043
Misc. revenues	-	132,808	-	132,808
Total revenues	27,492	136,607	13,670	177,769
<b>EXPENDITURES</b>				
Recreation	20,727	106,000	16,054	142,781
Total expenditures	20,727	106,000	16,054	142,781
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	6,765	30,607	(2,384)	34,988
Fund balance - beginning of year	19,728	234,790	11,262	265,780
Fund balance - end of year	\$ 26,493	\$ 265,397	\$ 8,878	\$ 300,768

**Item 8.2 Cover sheet – Friends of ARD – Board Meeting and Review of 501 c  
(3) Financials**

**Friends of the Auburn Area Recreation and Parks, Inc. (“Friends”) Board meeting July 28, 2016**

**The Issue**

A Board meeting and review of the Friends of the Auburn Area Recreation and Parks, Inc. Balance Sheet and Profit and Loss.

**Background**

A Balance Sheet and Profit and Loss for the current year are attached.

**Recommendation**

Review the Friends Balance Sheet and Profit and Loss; provide comment, direction (if any).

**Alternatives Available to the Board of Directors**

1. Postpone the Board review until the August Board of Directors meeting. Request that different legal firms be present at that meeting.

**Fiscal Impact**

N/A

**Attachments**

Balance Sheet for the Friends of the Auburn Area Recreation and Parks, Inc.  
Profit and Loss (1/1/16 – 6/30/16 for the Friends of the Auburn Area Recreation and Parks, Inc.

**501C-3**  
**Friends of ARD**  
 Balance Sheet  
 As of June 30, 2016

Assets

Community 1st Bank	15,882.46	
Petty Cash	500.00	

**Total Assets**  
**Total Assets**

16,382.46

16,382.46

Liabilities

Accts Payable/ ARD	7,300.00	
--------------------	----------	--

**Total Liabilities**

7,300.00

Owner's Equity

Owner's Equity	(2,874.04)	
Gain for 2016	11,956.50	

**Total Owners Equity**

9,082.46

**Total Liabilities and Owners Equity**

16,382.46

## Friends of Auburn Area Recreation and Park District

### Profit and Loss

For 1/1/2016 To 6/30/2016

	CURRENT MO	YTD
<b>REVENUE</b>		
Youth Assistance Fund Donations	250.00	1,730.00
Tennis Equipment Grant	-	500.00
Lifestyle Expo Sponsorships	-	150.00
Envision Expo Sponsorships	-	800.00
String Fling (Guitar Fest)	250.00	770.00
Auburn Pump Track Revenue	-	525.00
Donation for Dead Fest	3,000.00	3,750.00
Movies in the Park Sponsorship	250.00	1,750.00
Food Truck Fiesta Sponsorship & Donations	920.00	1,670.00
Auburn Community Festival Revenue	250.00	2,000.00
Party in the Park sponsorships	3,000.00	5,000.00
Great American Obstical Scramble Event	250.00	1,250.00
<b>TOTAL REVENUE</b>	<b>8,170.00</b>	<b>19,895.00</b>
<b>EXPENSES</b>		
Legal Expenses	-	35.00
Youth Assistance Donate to ARD	1,643.50	1,643.50
Youth Services for Tennis Equipment	475.00	475.00
Lifestyle Expo Event	142.50	142.50
Envision Expo Event	760.00	760.00
Party in the Park Event	4,512.50	4,512.50
<b>TOTAL EXPENSES</b>	<b>7,533.50</b>	<b>7,568.50</b>
<b>NET (LOSS)/PROFIT</b>	<b>636.50</b>	<b>12,326.50</b>

(Unaudited)

**SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

- 1. Potential Rotarian Projects, 2017. (Acquisition & Development Committee).**
- 2. Herschel Young Park Improvements.**
- 3. County Mitigation Fund, current balance, \$255,141. (Standing Finance Committee).**



## **Discussion Item 9.1 Cover sheet – Informational Item: Potential Rotary projects, 2017**

**Auburn Area Recreation and Park District Acquisition and Development Committee July, 2016; Board of Directors meeting July, 2016**

### **The Issue**

A discussion of potential park improvement projects to be completed as part of Rotarians at Work Day, 2017.

### **Background**

Larry Rolufs, the new Auburn Rotary Club President, would like the 2017 version of Rotarians at Work Day to take place at an ARD park. Rotarian clubs around the world do community projects on Rotarians at Work Day, the last Saturday in April of each year. Recreation Park was the recipient of Rotarians at Work Day in 2012.

Larry is working on applying for a Rotary International grant that could bring up to \$10,000 in funding for the project. At a minimum, the Auburn Rotary Club will provide \$2,500 in funding plus volunteer labor (generally 40 – 60 people of varying skills).

For 2017, ARD will be proposing two larger projects at Recreation Park: the improvement of the “gravel area” next to the gym and the landscaping of the area around one of the Day Camp modular buildings. Pictures and a reference map are attached.

Several other smaller projects will be proposed, including repairs to the large gazebo and shade structure over the Beggs Field bleachers.

At this point, the Auburn Rotary Club has the most interest in improving the gravel area next to the gym.

### **Recommendation for the Board of Directors**

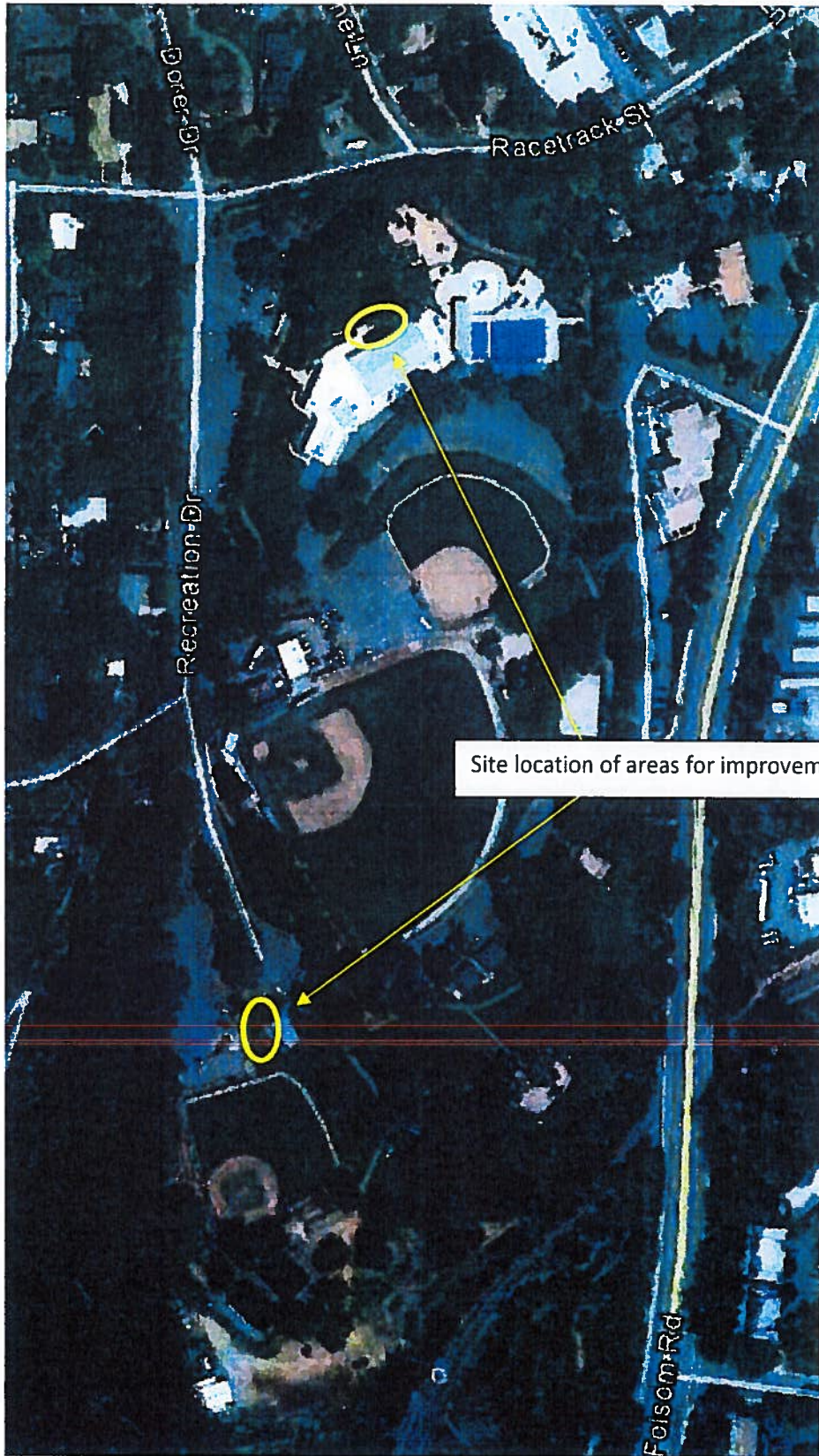
Review the information presented.

### **Fiscal Impact**

Undetermined at this time. If Rotary can come up with \$10,000, ARD’s involvement will likely be an extra \$5,000 - \$10,000.

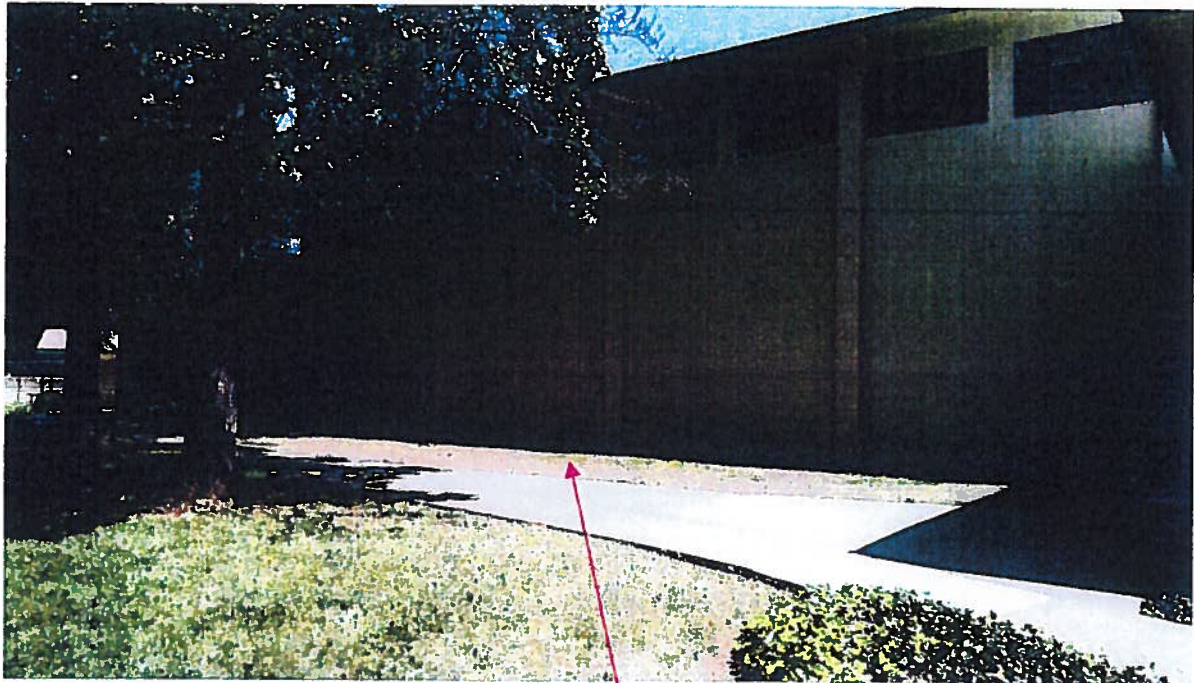
### **Attachments**

Pictures and site map of potential Rotary At Work Day projects



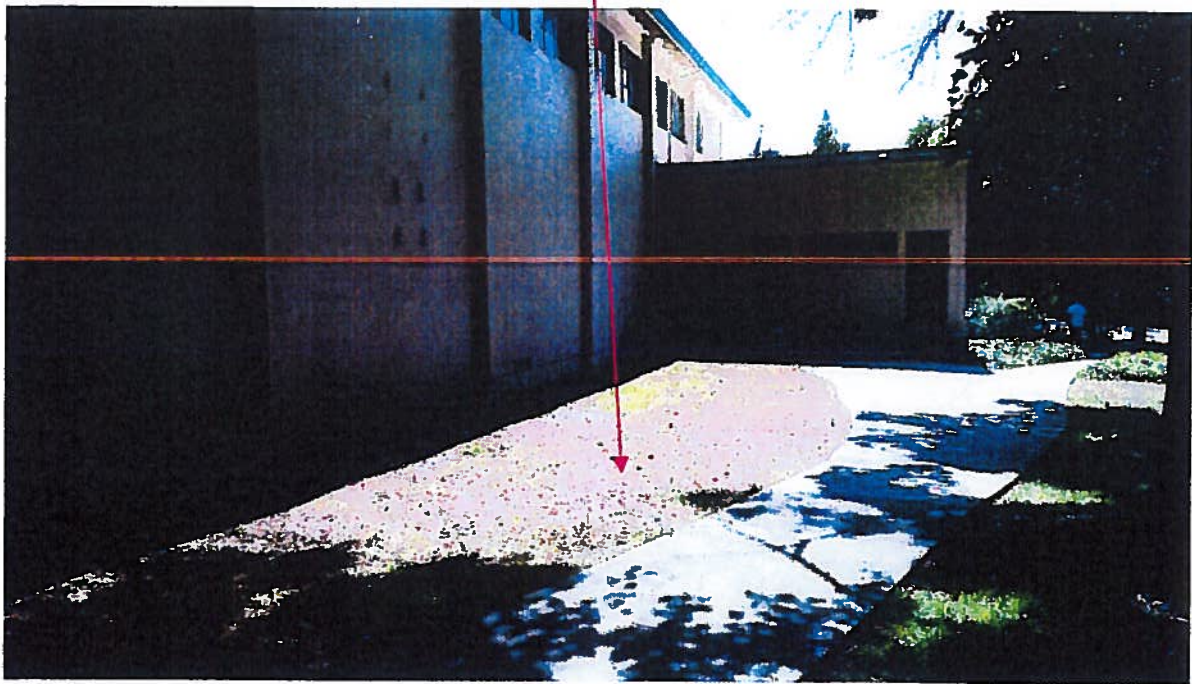
Site location of areas for improvement





Area to improved

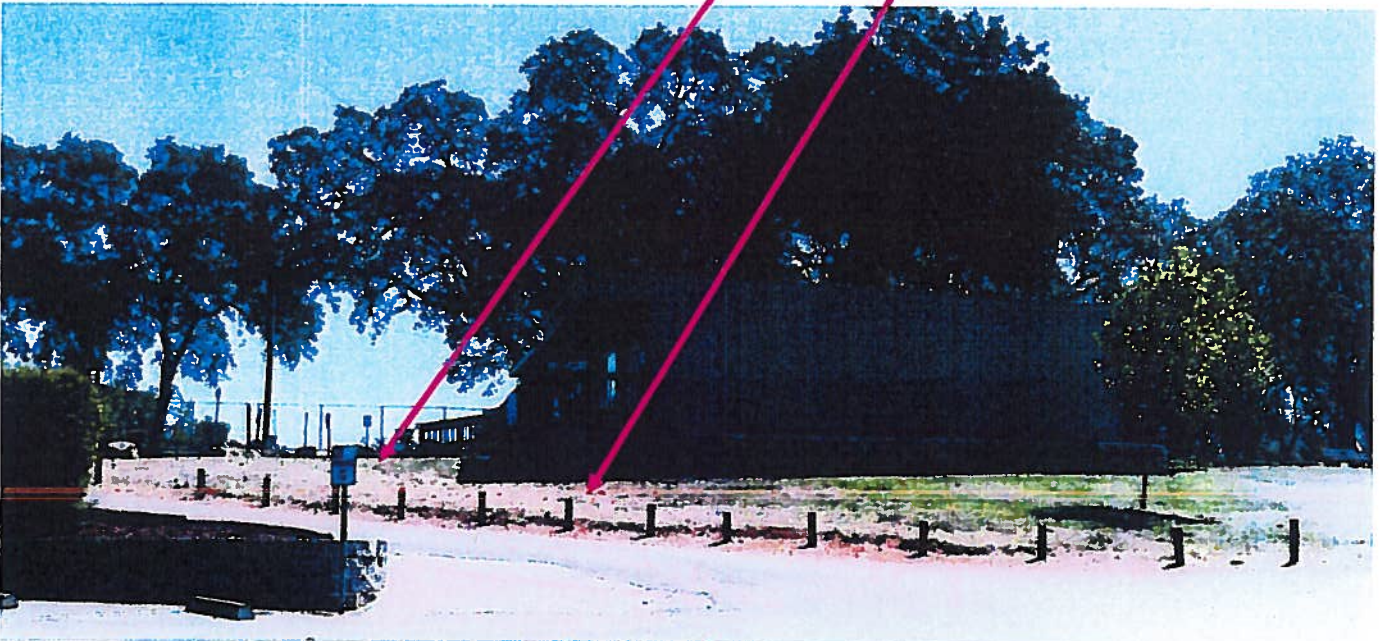
- Tables w/umbrellas
- Landscaping
- Pavers
- Mural on wall?







Area to be landscaped



## **Discussion Item 9.2 Cover sheet – Informational Item: Herschel Young Park Improvements**

**Auburn Area Recreation and Park District Board of Directors meeting July, 2016**

### **The Issue**

An informational item regarding proposed improvements to Herschel Young Park.

### **Background**

The City of Auburn owns Herschel Young Park, a “pocket park” in Old Town Auburn. As part of an MOU with the City (attached), ARD maintains this park.

A group of Old Town merchants and citizens are proposing improvements to Herschel Young Park. A description and site plan for those improvements are attached.

The City of Auburn requested that staff review the proposed plans to see if we had any concerns. After review, staff (Brian, Pam, Kahl) have no concerns.

### **Recommendation for the Board of Directors**

Review the information presented.

### **Fiscal Impact**

Undetermined at this time. It is possible that this group may seek some City Park Mitigation Funds to help fund these improvements.

### **Attachments**

Proposed site plan and description of improvements to Herschel Young Park  
MOU with between ARD and the City of Auburn

# **A Plan to Revitalize Old Town's Herschel Young Park**

**Presented by the Old Town Business Association**

**June 23, 2016**

## **Basic Project:**

Herschel Young Park is Old Town Auburn's only public park. Named in honor of former Police Chief Herschel Young (served 1958 to 1971), the goal of this project is to revitalize this pocket park to make it a more welcoming facility, to enhance its identity and to create a lasting, prominent memorial for its namesake.

Goals are to brighten up the park by removing selected trees; add signage to clearly identify the park; replace and increase seating and tables; level the brick surface; and enhance the general ambiance of the facility to help create an optimum user experience.

## **Scope of Work:**

This plan consists of two phases. Architect Michael Murphy has updated a site plan he created previously to address current needs. This general revitalization is the immediate objective and would be addressed first. A second phase would be to construct a monument sign that Michael designed as part of the City of Auburn's former redevelopment plan (now on hold). His design has already been approved by the City Council but will require separate funding to construct.

Here are the specific tasks that comprise this project (see the attached diagram of the park):

1. To allow more light, remove two large trees--a Juniper and a privet--next to the building at the right rear of the park.
2. Remove the two stumps, plus a third stump at the park's entrance.
3. Remove all wood framed planters and the associated vegetation, except for the planter at the rear left of the park.
4. Backfill the vacant spaces with brick (original Old Town brick if it can be sourced); then repair and level the entire brick surface of the park with particular attention to the sloping entrance.
5. Remove boxwood hedge in two brick planters on either side of the stage. Replant with azaleas.
6. Plant a new tree at the entrance to the park (left front corner). Species to be decided.

7. Retain and repaint two existing structures--the stage shelter and the utility closet enclosure.
8. Remove existing shake roof of utility enclosure and replace with a "Kortin" corrugated metal roof (similar to the material used on the awning at Carpe Vino).
9. Clean up interior of utility closet.
10. To create a true identity for the park, fabricate and install an ornamental, metal portal gate. The arch crossing the top would say "Herschel Young Park."
11. Remove existing plastic newspaper boxes and replace with a decorative publication vending cabinet for up to four publications. Should be similar to, but more compact than units installed in Downtown Auburn.
12. Restore cast bronze water fountain.
13. Remove existing fixed tables and seats; replace with five units, three in the back and two in the front (with umbrellas).
14. Retain and refinish three existing benches.
15. Remove existing waste containers and replace with metal substitutes (that could be a beta test for replacing all existing wooden containers in Old Town).
16. Create a "community information bulletin board" to be mounted with a map of Old Town on the lattice structure adjacent to the utility enclosure. This will be the only authorized place for people to hang temporary posters promoting events.
17. Install a Kortin sheathed rolling door behind the rear archway. This will help screen the garbage cans and potential odors.
18. Two light posts and suspended string lights illuminate the park now. Need to assess potential lighting additions.
19. Consult with the Arts Commission about sourcing a sculpture produced by a local artist as a focal point of the park.

**Project Budget:**

Each of the line items above needs to be bid or estimated. However, Michael believes the project can be completed for about \$30,000.

**Timing:**

Complete drawings and plans as quickly as possible. Seek expedited review from the Historic Design and Review Commission and City Council. Begin construction when \$15k has been raised. Complete project in calendar year 2016.

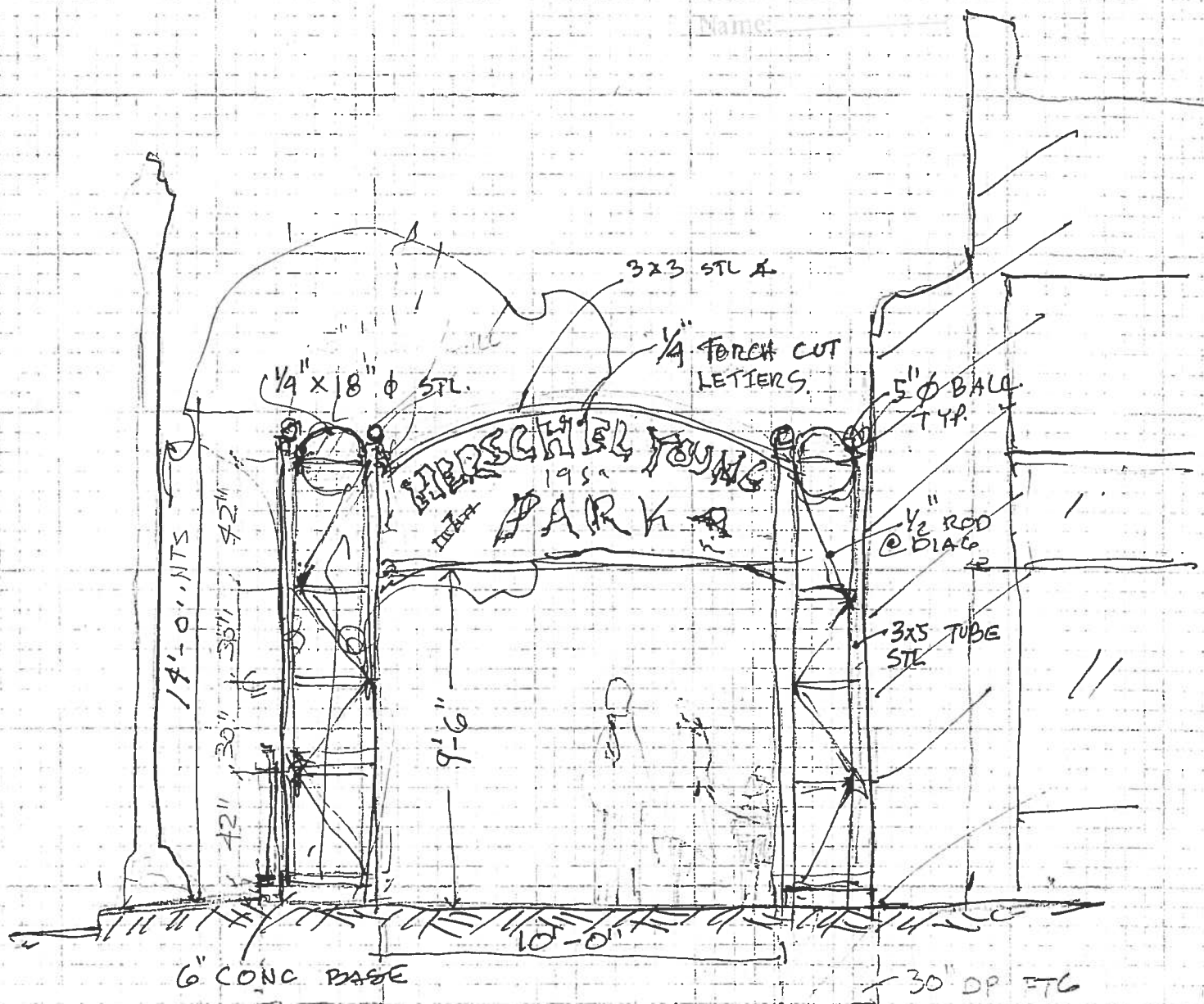
**Submitted by:** Gary Moffat and Michael Murphy



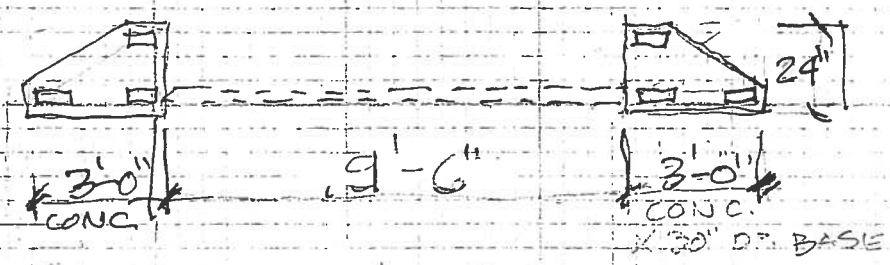
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JUL 1 2016

Name: \_\_\_\_\_



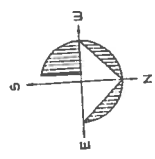
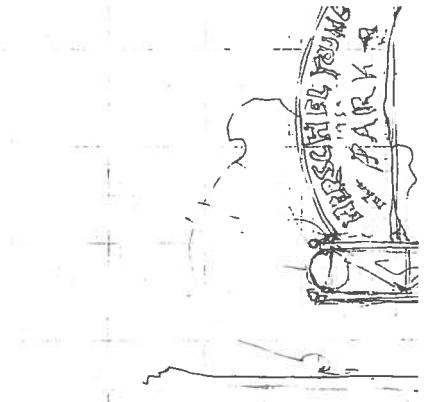
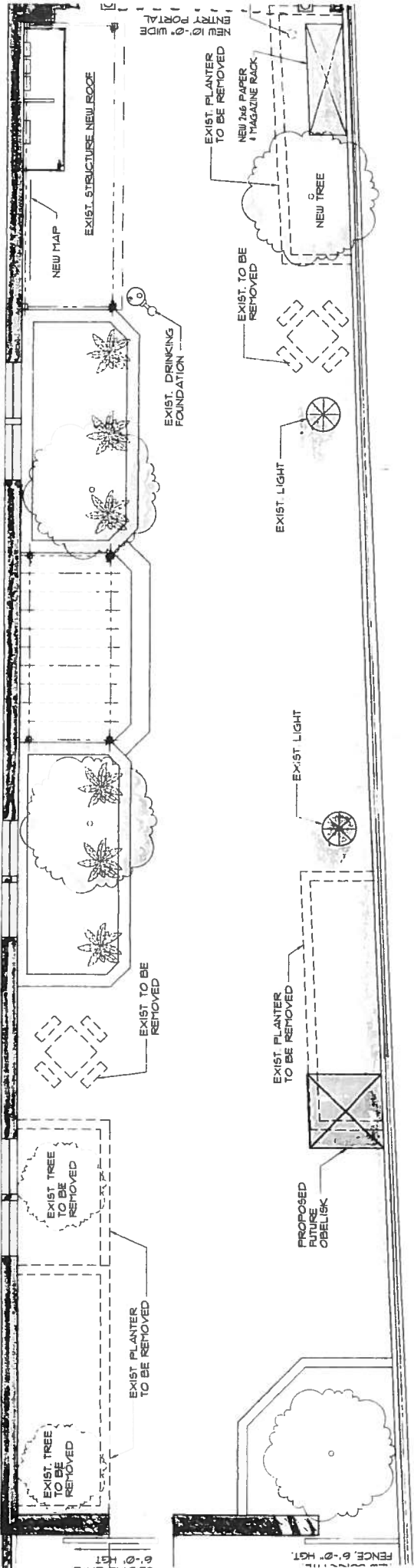
ELEVATION



PLAN

1/4" = 1'-0"

# HERSCHEL YOUNG SIGN.



SCALE: 1/4" = 1'-0"

**MEMORANDUM OF UNDERSTANDING BETWEEN  
THE CITY OF AUBURN AND AUBURN RECREATION DISTRICT  
PARK IMPACT MITIGATION FEES AND  
PARK REHABILITATION AND MAINTENANCE**

WHEREAS, the City of Auburn (herein "City"), and the Auburn Recreation District (herein "ARD"), are desirous of establishing an agreed joint policy for the handling and use of Park Impact Mitigation fees; and

WHEREAS, the City and ARD are desirous of ensuring that the rehabilitation and maintenance of all parks within the limits of the City are performed in a suitable and timely manner; and

WHEREAS, the City and ARD have conferred on these matters and are now desirous of entering into this memorandum of understanding (MOU). The City and ARD hereby agree that:

1. Starting September 30 of each year, at the end of each quarter, the City shall convey to ARD Park Impact Mitigation Fees collected by the City.
2. City and ARD agree that City Park Impact Mitigation Fees will be spent within the City Sphere of Influence, with a minimum of fifty percent (50%) of said fees being spent within the city limits.
3. ARD agrees that it shall provide to the City, by August 31 of each year, the following reports:
  - a) A report which details the expenditure of Park Impact Mitigation Fees forwarded to ARD in the preceding fiscal year. The report shall detail the projects and costs expended for each project; and
  - b) A report which details the proposed expenditures of Park Impact Mitigation Fees to be conveyed to ARD in the current fiscal year. The report shall detail the projects and costs to be expended for each project.
4. City and ARD agree individually to assume rehabilitation and maintenance responsibility for the following specific tasks for those city parks listed in Paragraph 5, below. The City and ARD also agree to work together in performing these tasks by sharing of equipment and labor when appropriate:

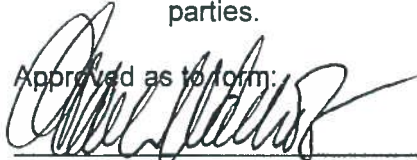
**Auburn Recreation District**

- a. Garbage collection and clean up within the park.
- b. Electrical and water infrastructure.
- c. Large tree maintenance.
- d. Minor repairs to bridges, decks and walkway structures.

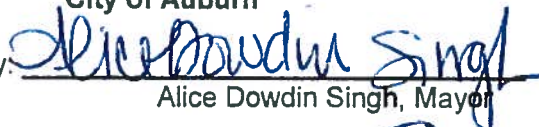
**City of Auburn**

- a. Landscape maintenance.
- b. Fencing.
- c. Major repairs or replacement of bridges, decks and walkway structures.

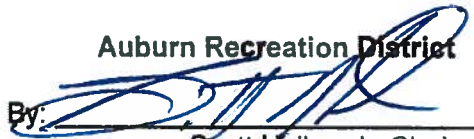
5. The following City parks, only, are covered by this MOU, said parks being shown on Exhibit "A" of this Agreement:
  - a. Bicentennial Park.
  - b. Chana Park.
  - c. Herschel Young Park.
  - d. Auburn Ravine Trail
  
6. Specifically excluded from this MOU are the following pocket parks within the City, which shall be the sole responsibility of the City:
  - a. Clock Tower Park.
  - b. Tennis Way Park.
  - c. Livingston Building Park.
  - d. Court View Park.
  - e. East Placer Park.
  - f. Maple Street Park.
  - g. Magnolia Street Park.
  - h. Train Depot Park.
  
7. The levels of maintenance provided by ARD in Paragraph 4 is agreed to be in keeping with present ARD facilities maintenance policy.
  
8. The term of this MOU shall be one year, with an automatic renewal at the end of each year unless terminated or amended. This MOU may be terminated by either party for any reason at any time by either party giving the other party 120 days written notice. This MOU may be amended at any time with concurrence of the parties.

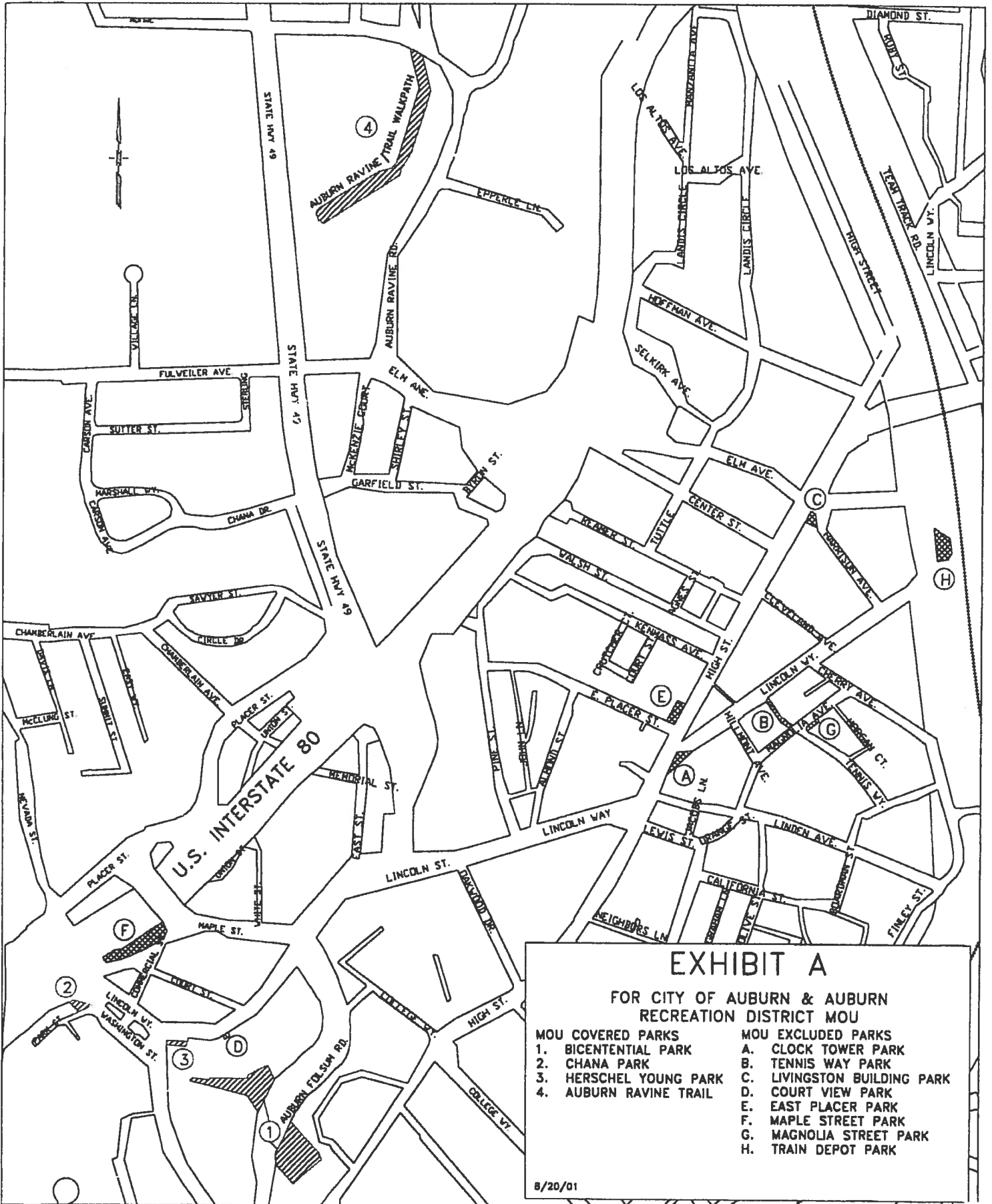
Approved as to form:  
  
 \_\_\_\_\_  
 Charles Wachob, City Attorney

Dated: 9-21-01

City of Auburn  
 By:   
 \_\_\_\_\_  
 Alice Dowdin Singh, Mayor

Dated: 8-23-01

Auburn Recreation District  
 By:   
 \_\_\_\_\_  
 Scott Holbrook, Chair



1 RESOLUTION NO. 01- 106

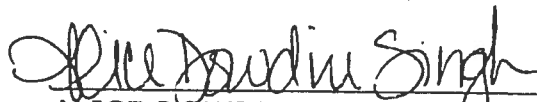
2 RESOLUTION APPROVING MEMORANDUM OF UNDERSTANDING  
3 WITH AUBURN RECREATION DISTRICT  
4 -----

5 THE CITY COUNCIL OF THE CITY OF AUBURN DOES HEREBY RESOLVE:

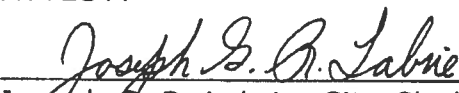
6 That the City Council of the City of Auburn does hereby authorize and  
7 approve the Memorandum of Understanding between the Auburn Recreation  
8 District and the City regarding Park Impact Mitigation Fees and park  
9 rehabilitation and maintenance with the City of Auburn. A true and correct  
10 copy of the Memorandum of Understanding is attached hereto as Exhibit "A"  
11 and incorporated herein by this reference.

12 The City Manager of the City of Auburn is authorized and directed to  
13 execute this Memorandum of Understanding on behalf of the City of Auburn.

14 DATED: August 27, 2001

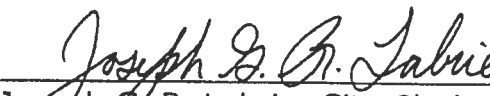
15   
ALICE DOWDIN SINGH, Mayor

16 ATTEST:

17   
18 Joseph G. R. Labrie, City Clerk

19 I, Joseph G. R. Labrie, City Clerk of the City of Auburn, hereby certify  
20 that the foregoing resolution was duly passed at a regular meeting of the City  
21 Council of the City of Auburn held on the 27th day of August 2001 by the  
22 following vote on roll call:

23 Ayes: Hale, Maki, Sands, Dowdin Singh, Taylor  
24 Noes: None  
25 Absent: None

26   
27 Joseph G. R. Labrie, City Clerk  
28

**SECTION 11.0**

**ITEM: CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

1. Correspondence from Bowman PTO – for fee waiver.
2. Correspondence from Grad Night Committee.
3. Correspondence from American Foundation for Suicide Prevention – for fee waiver.



Bowman Charter School  
3<sup>rd</sup> Annual Golf Tournament & Dinner  
Thank You

13777 Bowman Road  
Auburn, CA 95603

Dear Friends,

From all of us here at Bowman Charter School - especially our 550 students - we would like to express our sincerest thanks to each and every one of you who donated to our Bowman Golf Tournament, Silent Auction and Dinner! It is because of you that this event was such a huge success - and we thank you for being a part of it!

We would like to thank you specifically for the generous gift you donated to our fundraiser. Our auction was a huge success, and that would not have been possible without your help. The event was able to raise over \$16,000 to support our goal of providing Audio/Sound Enhancements Systems for all classrooms.

Thank you again!  
Bowman PTO  
Golf Tournament Committee



# Placer High School Grad Night ALIVE!

A Safe & Sober Graduation Celebration



July 8, 2016

Auburn Recreation District  
123 Recreation Dr.  
Auburn, CA 95603

To Whom It May Concern:

Thank you for your generous support of Grad Night ALIVE. Your commitment to our cause helps ensure that our Placer High Class of 2016 new graduates celebrate this momentous occasion together and ALIVE on this evening that marks the beginning of adulthood. This is a slightly sentimental night of activities and revelry for the students. Many of them will see each other for the last time at this event.

The primary reason parents have continued to put on this elaborate celebration for 26 years now is to ensure our children are not drinking and driving on graduation night. Seriousness aside, the kids have a blast at Grad Night Alive, and it's all in a rewarding, controlled environment created with your help.

When you give to Grad Night, you are a part of something really special: a community supporting their next generation of workforce, leaders, volunteers and community members. Please accept our most sincere thanks for participating.

Sincerely,

Grad Night Committee 2016

PHS Grad Night Committee - 275 Orange St - Auburn - CA - 95603  
[pnsgradnight@gmail.com](mailto:pnsgradnight@gmail.com)



# AMERICAN FOUNDATION FOR Suicide Prevention

July 11, 2016

Auburn Area Recreation and Park District  
Manouch Shirvanioun  
123 Recreation Drive  
Auburn, CA 95603

Dear Manouch:

Thank you for your gift-in-kind donation on 7/8/2016 to the *American Foundation for Suicide Prevention's* (AFSP) Out of the Darkness Community Walks. We deeply appreciate your support.

Because of you and so many other friends and supporters, AFSP has become the leading national organization exclusively devoted to preventing loss of life from suicide. Donations to AFSP have allowed us to invest in promising new research and maintain our position as the nation's leading private source of funding for suicide research, while also investing in new educational initiatives. One such program, More Than Sad, teaches high school students about teen depression, anxiety, the dangers of alcohol use and the negative effects of bullying. More Than Sad encourages young people with problems to seek help for themselves or a friend, and a companion program trains teachers about the role they can play in suicide prevention. AFSP is also recognized as the leading organization for those who have lost a loved one to suicide, offering an array of programs that assist the surviving family members and friends.

With the opening of AFSP's public policy office in Washington, DC several years ago – we are recruiting and training volunteer advocates in all 50 states, and we organize visits with U.S. Congressional Members, as well as with state officials, to advance suicide prevention policies and legislation at the federal and state levels. Add an expanding network of chapters, now up to 84 nationwide and over 400 Out of the Darkness Walks and we are emerging as a significant force for the prevention of suicide.

We are grateful to you for your support, and pledge to continue to earn your trust by maximizing the funds used to prevent suicide. Based on our recent audit, AFSP's management and fundraising costs are well below non-profit industry standards at 17.2% of total expenditures, which means 82.8% is invested in research and programs.

To learn more about the American Foundation for Suicide Prevention, please visit us online at [www.afsp.org](http://www.afsp.org). If you have any questions or would like more information, please feel free to call me at 888-333-AFSP ext. 2048.

Thank you for supporting suicide prevention.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Lamma", written in a cursive style.

Mike Lamma  
Vice President of Development and Field Management

*Item Description: Park facilities, ATV to monitor course*  
Fair Market Value of In-Kind Donation: \$1,000  
AFSP's Tax ID Number is 13-3393329

# Auburn Journal

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Monday Jul 11 2016 | 1 comments

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## Ain't Necessarily Dead Fest truckin' in to Regional Park Saturday

By: By Noelle Konrad, of the Auburn Journal



### KNOW AND GO

**What:** Ain't Necessarily Dead Fest

An all-ages event

**When:** 1–10 p.m., Saturday, July 16

**Where:** Regional Park, just off Highway 49 between Quartz Drive and Dry Creek Road in Auburn

**Cost:** Entry is free

**Info:** Call the Auburn Recreation District at 530-885-8461, go to AuburnRec.com or visit Ain't Necessarily Dead Fest on Facebook

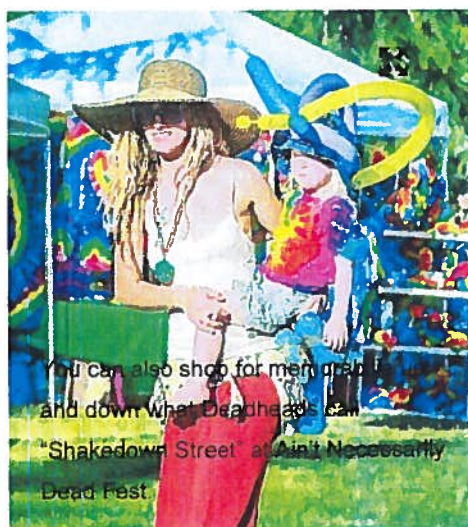
# Auburn Journal

Monday Jul 11 2016 | 1 comments

0

## Ain't Necessarily Dead Fest truckin' in to Regional Park Saturday

By: By Noelle Konrad, of the Auburn Journal



You can also shop for men, grab  
and down what Deadheads can  
"Shakedown Street" at Ain't Necessarily  
Dead Fest.



### KNOW AND GO

**What:** Ain't Necessarily Dead Fest

An all-ages event

**When:** 1-10 p.m., Saturday, July 16

**Where:** Regional Park, just off Highway 49  
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Facebook



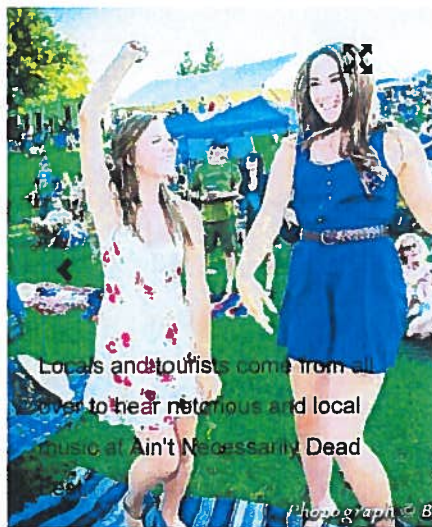
# Auburn Journal

Monday Jul 11 2016 | 1 comments

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# Auburn Journal

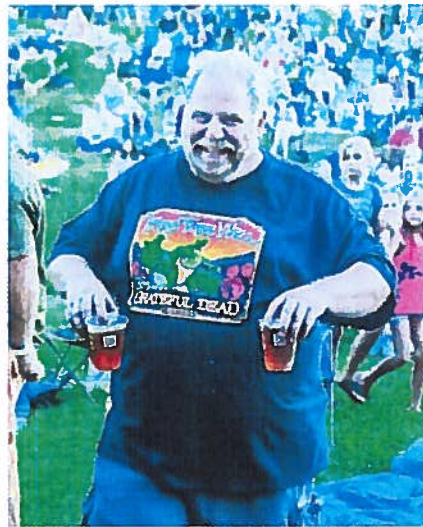
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Monday Jul 11 2016 | 1 comments

0

## Ain't Necessarily Dead Fest truckin' in to Regional Park Saturday

By: By Noelle Konrad, of the Auburn Journal



### KNOW AND GO

**What:** Ain't Necessarily Dead Fest

An all-ages event

**When:** 2-10 p.m., Saturday, July 16

**Where:** Regional Park, just off Highway 49 between Quartz Drive and Dry Creek Road in Auburn

**Cost:** Entry is free

**Info:** Call the Auburn Recreation District at 530-885-8461, go to AuburnRec.com or visit Ain't Necessarily Dead Fest on Facebook

On July 16 Auburn will be celebrating one of its biggest events of the year. The Ain't Necessarily Dead Fest is the one of the largest free festivals, outside of San Francisco, in Northern California. Locals and tourists come from all over to hear notorious and local music, drink good beer, and have a great time.

"It is a day of incredible music, featuring the best in local talent and some of the best known traveling bands around. As the name implies this festival is based on the music, vibes, and fun that started some 50 years ago or so with Jerry Garcia and the Grateful Dead," said Auburn local and event volunteer, Scott Holbrook.

It is difficult to not get excited with such big names on the set list. Stu Allen and Mars Hotel will be headlining the evening. And for those who are not familiar with Stu Allen, he is well known amongst fanatical "Deadheads."

"Stu Allen is well known in the Grateful Dead scene, as his reputation as a very special interpreter of Jerry Garcia is second to none; Allen often plays with many of the remaining Dead members, including Bob Weir and Phil Lesh. Last year's set was truly magical and I for one cannot wait for this year," said Holbrook.

The Auburn community truly comes together in celebration for this event. Many of the breweries and musicians contribute their time and products for free or at least at a fraction of the cost.

"This festival truly is a labor of love. It is a grassroots event that happens only because of the generosity and commitment of many," Holbrook said.

Auburn Ale House's Lisa and Brian Ford lead the brew aspect of the festival and the crew at Outward Bounds in Loomis will be attributing as well.

"But music and great beer is not the only reason to spend the day at the incredible Regional Park! Heck the park itself is a feature of the day. Try out some pickle ball, play some disc golf, take a stroll ... . Lots of space to stretch your legs and relax," said Holbrook.

There will be something for every one of all ages. Kids will have a designated entertainment zone, including carnival games, and if the weather is nice, waterslides. Meanwhile, adults can either listen to music or go shopping for memorabilia up and down what Deadheads call "Shakedown Street."

This will be a celebration with great food and loads of fun on a beautiful summer day.

#### Keywords:

music Ain't Necessarily Dead Fest Regional Park auburn Midnight North Stu Allen and Mars Hotel

**CONTRIBUTE TO THIS STORY**



**SEND LETTER TO THE EDITOR**



**SEND STORY IDEAS**



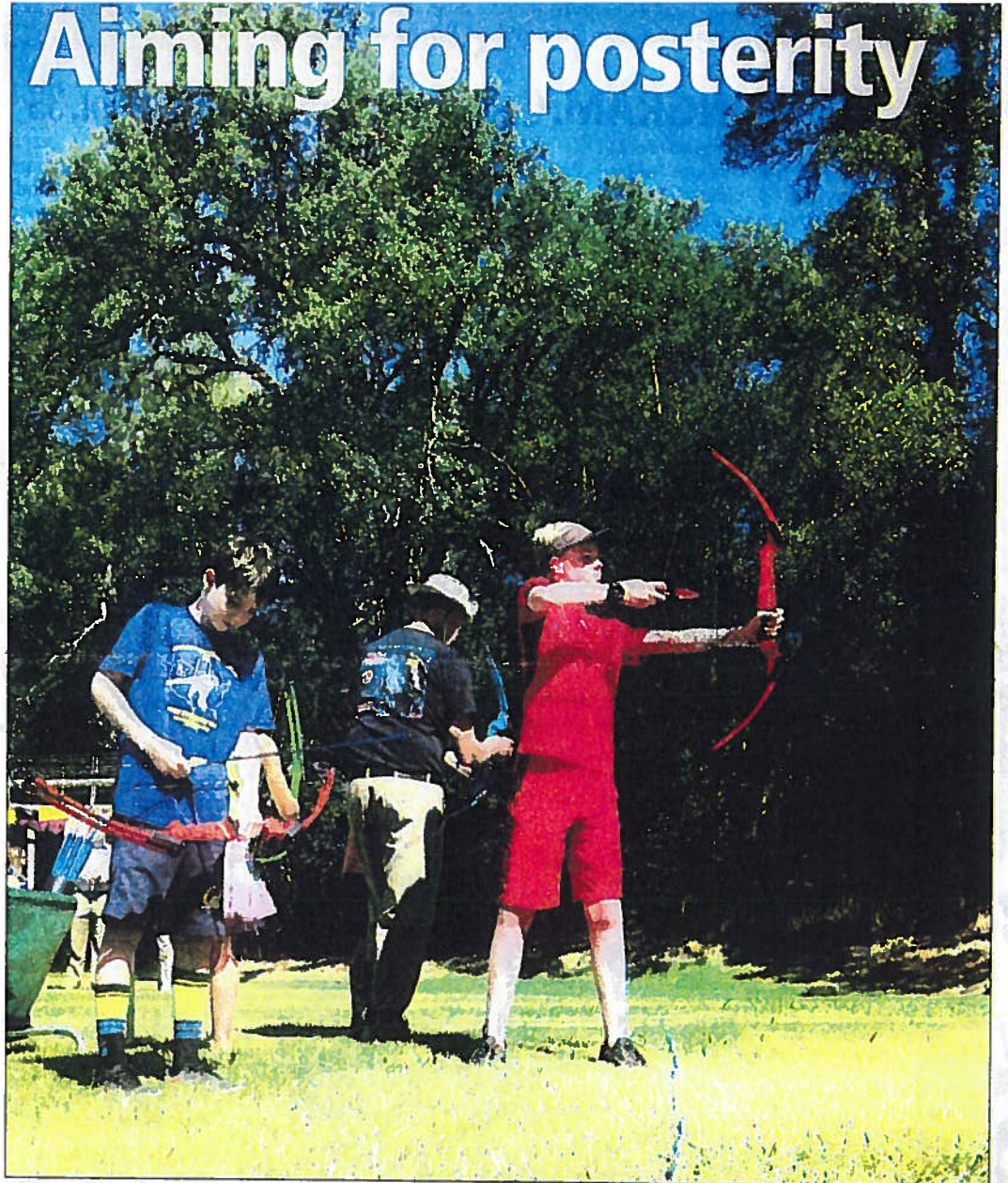
**SEND CORRECTIONS**



**SIGN UP FOR OUR EMAIL NEWSLETTER**



# Aiming for posterity



PLACER LAND TRUST • COURTESY TO THE JOURNAL

Paul and Connell Darlington of Auburn enjoy archery at Christian Valley Park, courtesy of Auburn Recreation District and instructor Larry Rolufs.

## Easement permanently preserves Christian Valley Park

Ceremony marks Placer Land Trust acquisition

BY MICHAEL MOTT  
OF THE AUBURN JOURNAL

Christian Valley Park will remain grassy and idyllic, thanks to a conservation easement and transfer of ownership that will protect the oak woodlands, Little League baseball and youth soccer fields permanently.

The 16-acre park east of Auburn was donated by PG&E to Auburn Recreation and Parks District, which has run the park since 2001 through a PG&E lease costing \$1,800 per year.

Placer Land Trust was granted the perpetual easement, preventing subdivision, development and other land use that would take away the

park's value to the public.

A ceremony marked the preservation Thursday with a new sign, archery and ice cream, with speakers from ARD, the land trust and Supervisor Jennifer Montgomery.

"Our job is to ensure that the property is kept open and accessible not only for the public today, but for future generations as well," said Jeff Darling-

ton, Placer Land Trust executive director.

The PG&E land was once used for hydroelectric purposes and was donated as part of a 2003 bankruptcy settlement protecting 140,000 watershed acres. The grant funding for environmental monitoring came from the Stewardship Council and Placer Land Trust members.

*Auburn Journal*  
*July, 2016*



# Still enjoying the ride



MICHAEL KIRBY • AUBURN JOURNAL

Above: Lehe-Carter Caren Lehe of Fair Oaks, left, and Melanie Carter of Folsom groove to the music of the band Tracorom of San Francisco. Below: Glass beads and necklaces were just many of the items available from the craft vendors at the festival Saturday. Bottom right: Mark Rapps of Carson City Nevada dances on the lawn Saturday.

*Auburn Journal*

*7-19-16*

# Ain't Necessarily Dead Fest celebrates music, vibe, traditions of Grateful Dead

Music lovers converged on Regional Park Saturday enjoying the ride of all things Grateful Dead.

Ain't Necessarily Dead Fest encapsulated the vibe and traditions of the Dead under sunny Auburn skies with Stu Allen and Mars Hotel headlining the evening.

There was plenty of food, drink, dancing, fun and shopping for memorabilia. And children had a designated entertainment zone, including carnival games.

The next Ain't Necessarily Dead Fest is expected to happen in July 2017.



For this and other events offered through the Auburn Recreation District, visit Ain't Necessarily Dead Fest on Face-

book, go to AuburnRec.com or call 530-885-8461.

- Carol Guild



# Auburn Journal

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## Top Jr. Division Little League teams converge on Auburn Northern California State Tournament begins Saturday at James Field

By: Mike Ray of the Auburn Journal



The temperatures are expected to rise this weekend in the Auburn area and you can expect the level of play in the upcoming Little League's Northern California Jr. Division State Tournament at James Field to do likewise.

Seven section All-Star winners from around Northern California ranging from Redding in the north to Porterville in the south, will converge on Auburn for the next week for the competition in Little League's junior division which is for players ages 13-14.

At stake will be a trip to the Jr. Division Western Regional slated for Aug. 3-10 in Vancouver, Washington. The winner of that regional will then advance to the Little League Jr. World Series slated for Aug. 14-21 in Taylor, Michigan.

"We're excited to be coming to Auburn," said Chris Bandanza, a coach for the Cambrian Park All-Stars who will be representing Section 5. The San Jose area team defeated Gilroy, 14-0, last Monday to advance to the Northern California level.

"We're expecting for it to be a bit warmer up there this weekend but the kids will adjust," said Bandanza. "We're looking forward to the tournament."

Cambrian Park, which is managed by Brian Rynhard, has eight players from last year's 12-year-old major division team that won the Northern California championship and played in the Western Regional in San Bernardino.

"We do have some experience in that sense," said Bandanza. "But we're really a young group with only four 14-year-olds"

Delta Little League from Stockton, a team that Cambrian Park had to deal with in last year's major divisional, comes into the tourney as perhaps the team to beat with a 29-0 season record which includes inter-league and tournament games..

Porterville, the team that drew Delta in Saturday's first round at 4:30 p.m., will be making the longest trip to Auburn. The Section 7 winners will travel 275 miles and four and a half hours to their hat in the tourney ring.

"We're looking forward to the trip up there and spend some time in your community," said Porterville manager Richard Tree. "It's a big accomplishment to get this far."

Porterville won the Section 7 crown by winning a best of three series last week from Visalia.

If there's a team with a home field advantage in the tournament, it could be Section 4 winner Woodcreek of Roseville which will be making the short trek to Auburn.

"At least we will be sleeping in our own beds," said Woodcreek manager Nick Hendricks following his team's 10-0 swamping of Fair Oaks-Orangevale last Sunday to win the Section 4 championship. "It was a real team effort by everyone. All the players and coaching staff contributed."

Woodcreek drew a first round tourney bye and will play the winner of Saturday's 2 p.m. tourney opener between Walnut Creek and Pleasanton National on Sunday at 2 p.m.

East Redding Little League will be representing Section 2 after defeating Sutter Buttes of Yuba City, 14-2, and 3-0 in the two championship games played in Anderson. In the second championship game, East Redding's Cameron Schnetzer fired a no-hitter.

"We have a great bunch of boys that are pretty cohesive," said East Redding manager Jay Reagan. "Just a great bunch of kids who play hard."

Walnut Creek, the Section 1 winners, won a competitive section that included winners from Marin, Sonoma and Solano counties. Walnut Creek defeated San Rafael, 8-3, and Benicia twice, 5-4 and 11-1, to reach Auburn.

Pleasanton National, meanwhile, also comes in with impressive credentials. They won the Easy Bay-based Section 3 tournament with wins over Warm Springs (Fremont) and a pair over Castro Valley, 15-4, and 14-2.

District 11 Administrator Steve Smith noted that his staff is excited to be the host of a tournament of this caliber.

"We're all pulling together to make it happen," said Smith. "It should be a great week of baseball."

Admission is free to the tournament.

**Little League Jr. Division  
Northern California Tournament  
James Field**

**Saturday's Schedule**

2 p.m. - Walnut Creek vs. Pleasanton National

4:30 - Delta (Stockton) vs. Porterville

7 p.m. - Cambrian Park (San Jose) vs. East Redding

**Sunday's Schedule**

2 p.m. - Woodcreek vs. Game 1 winner

4:30 - Game 2 loser vs. Game 3 loser

7:00 - Game 2 winner vs. Game 3 winner

Keywords:

Little League Northern California Junior State Tournament

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