

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

6:00 P.M.

**THURSDAY, JULY 31, 2014
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA**

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

1.0 CALL TO ORDER

FLAG SALUTE (Pledge to the Flag)

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

Roll Call

Smith _____ Holbrook _____ Gray _____ Ainsleigh _____ Ferris _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation from Janine Steinheimer to the Board of Directors thanking ARD for Placer High School Grad Night, 2014.

Presentation from Sports Coordinator Jerry Fisher to Leonard Willis, volunteer of the month for July, 2014.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Gray _____ Smith _____ Holbrook _____ Ainsleigh _____ Ferris _____

4.0 PUBLIC COMMENT – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Board of Directors. After you are recognized by the Board Chairperson, please come to the lectern and state your name, and address for the record (optional). There is a time limitation of three minutes.

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

_____ **5.1 Review and Approval of Minutes of the June 26, 2014 Special Meeting of the Board of Directors, June 26, 2014 Regular Meeting of the Board of Directors, and July 14, 2014 Special Meeting of the Board of Directors**

Review and approval of minutes.

_____ **5.2 Review of Cash Requirements for June, 2014 (Standing Finance Committee)**

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

_____ **5.3 Review of Financials for June, 2014 (Standing Finance Committee)**

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

_____ **5.4 Fee Waiver Request from the American Association of University Women for the Trivia Bee (Standing Finance Committee)**

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

Motion by _____ Second by _____ to _____

Smith _____ Holbrook _____ Gray _____ Ainsleigh _____ Ferris _____

Roll Call Vote

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS

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

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

8.1 Audit for Fiscal Year 2013 – 2014 (Standing Finance Committee)

Shall the Auburn Area Recreation & Park District Board of Directors review and approve the audit for fiscal year 2013 – 2014?

Motion by _____ second by _____ to _____

Smith _____ Holbrook _____ Gray _____ Ainsleigh _____ Ferris _____

Roll Call Vote

8.2 New Pickle Ball Courts at Regional Park (Acquisition & Development Committee)

Shall the Auburn Area Recreation & Park District Board of Directors approve constructing new pickle ball courts at Regional Park or convert an existing Regional Park tennis court to permanent pickle ball courts?

Motion by _____ second by _____ to _____

Smith _____ Holbrook _____ Gray _____ Ainsleigh _____ Ferris _____

Roll Call Vote

8.3 Resolution Number 2014-19; Irrevocable Offer of Dedication to Placer County (Acquisition & Development Committee)

Shall the Auburn Area Recreation and Park District Board of Directors approve Resolution Number 2014-19, granting an Irrevocable Offer of Dedication to Placer County to satisfy a requirement of the Timberline development Conditions of Approval?

Motion by _____ second by _____ to _____

Smith _____ Holbrook _____ Gray _____ Ainsleigh _____ Ferris _____

Roll Call Vote

_____ **8.4 Amending 2014/2015 Project List (Acquisition & Development Committee)**

Shall the Auburn Area Recreation & Park District Board of Directors amend the existing 2014/2015 Project List?

Motion by _____ second by _____ to _____

Smith _____ Holbrook _____ Gray _____ Ainsleigh _____ Ferris _____

Roll Call Vote

_____ **8.5 ARD Job Descriptions – Modifications to Pay (Program, Personnel, Policy, Fee & Legal Review Committee)**

Shall the Auburn Area Recreation & Park District Board of Directors update job descriptions to account for recent changes in pay?

Motion by _____ second by _____ to _____

Smith _____ Holbrook _____ Gray _____ Ainsleigh _____ Ferris _____

Roll Call Vote

_____ **8.6 District Administrator’s Contract Amendment – Salary (Program, Personnel, Policy, Fee & Legal Review Committee)**

Shall the Auburn Area Recreation & Park District Board of Directors approve an amendment to the District Administrator’s contract?

Motion by _____ second by _____ to _____

Smith _____ Holbrook _____ Gray _____ Ainsleigh _____ Ferris _____

Roll Call Vote

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

1. Updated conceptual design for the bike park. (Acquisition & Development Committee, see attachment).
2. Bell Road Project Overview letter. (Acquisition & Development Committee, see attachment).

_____ 10.0 **BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS**

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

_____ 11.0 **CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

1. Thank you letter from the Charles Jergo family.

_____ 12.0 **PUBLIC COMMENT** This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Board of Directors. After you are recognized by the Board Chairperson, please come to the lectern and state your name, and address for the record (optional). There is a time limitation of three minutes.

_____ 13.0 **CLOSED SESSION**

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

Title: District Administrator

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

ADJOURNMENT

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

7-25-14
Date

1:15 pm
Time

P. Larson
Clerk to the Board

SECTION: 5.0

ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES OF THE JUNE 26, 2014 SPECIAL MEETING OF THE BOARD OF DIRECTORS, JUNE 26, 2014 REGULAR MEETING OF THE BOARD OF DIRECTORS, AND JULY 14, 2014 SPECIAL MEETING OF THE BOARD OF DIRECTORS

DESCRIPTION:

INFORMATION: SEE ATTACHED MINUTES

STAFF RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE MINUTES

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes
of the Special Meeting of the Board of Directors
Thursday, June 26, 2014, 5:30 p.m.
Canyon View Community Center
471 Maidu Drive
Auburn, CA**

Board Members

Present: Chairman Curt Smith
Director Holbrook
Director Jim Gray
Director Jim Ferris
Director Gordon Ainsleigh

Board Members

Absent: None.

Staff Present:

Kahl Muscott, District Administrator
Joe Fecko, Administrative Services Manager
Patricia Larson, Recording Secretary

1.0 CALL TO ORDER

The Special Meeting of the Board of Directors was called to order at 5:30 p.m. by Chairman Smith.

2.0 CLOSED SESSION - The Board went into closed session at 5:31 p.m.

2.1 Conference with Labor Negotiators. (Government Code, Section 54954.5, subd. (f), 54957.6.)

Agency Designated Representatives:

**Kahl Muscott, District Administrator
Joe Fecko, Administrative Services Manager**

Employee Organization: Stationary Engineers, Local 39

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

A motion was made by Director Holbrook and seconded by Director Gray to approve the Tentative Agreement as written and authorize the District Administrator to sign the updated Memorandum of Understanding between the Auburn Area Recreation & Park District and Stationary Engineers, Local 39.

Roll Call Vote

3 – 1 – 1 Motion carries.

Directors Gray, Ferris and Smith voted yes.

Director Holbrook abstained.

Director Ainsleigh voted no.

ADJOURNMENT - As there was no further business, the meeting was adjourned at 5:59 p.m.by Chairman Gray.

Board Secretary

Date

**Auburn Area Recreation and Park District
Minutes
of the Meeting of the Board of Directors
Thursday, June 26, 2014, 6:00 p.m.
Canyon View Community Center
471 Maidu Drive
Auburn, CA**

Board Members

Present: Chairman Curt Smith
Director Scott Holbrook
Director Jim Gray
Director Jim Ferris
Director Gordon Ainsleigh

Board Members

Absent: None.

Staff Present:

Kahl Muscott, District Administrator
Joe Fecko, Administrative Services Manager
Larry Gray, Facilities & Grounds Manager
Manouch Shirvanioun, Customer Service/Marketing Manager
Sheryl Petersen, Recreation Services Manager
Debbie Thomas, Youth Services Manager
Pamela Vann, Landscape Architect
Patricia Larson, Recording Secretary

1.0 CALL TO ORDER

The Meeting of the Board of Directors was called to order at 6:00 p.m. by Chairman Smith.

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

None.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Gray and seconded by Director Ferris to approve the agenda.

5 – 0 Motion carries.

4.0 PUBLIC COMMENT

None.

5.0 CONSENT ITEMS

- 5.1 Review and Approval of Amended Minutes of the May 29, 2014 Meeting of the Board of Directors**
- 5.2 Review of Cash Requirements for May, 2014 (Standing Finance Committee)**
- 5.3 Review of Cash Requirements for May, 2014 (Standing Finance Committee)**

A motion was made by Director Ferris and seconded by Director Ainsleigh to approve the consent calendar.

Roll Call Vote

4 – 1 Motion carries, Director Holbrook abstained.

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS

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

A slide show presentation was given from the Party in the Park event that was held June 20, 2014.

7.0 UNFINISHED BUSINESS

- 7.1 Resolution Number 2014-16, A Resolution of the Board of Directors of the Auburn Area Recreation & Park District, Approving Engineer's Report, Confirming Diagram and Assessment and Ordering the Continuation of Assessments for Fiscal Year 2014-15 for the Atwood Ranch III Landscaping and Lighting Assessment District (Acquisition & Development Committee)**

A public hearing was opened.

Staff made a presentation on the agenda item.

There was no public comment.

A motion was made by Director Ainsleigh and seconded by Director Gray to adopt Resolution Number 2014-16, A Resolution of the Board of Directors of the Auburn Area Recreation & Park District, Approving Engineer's Report, Confirming Diagram and Assessment and Ordering the Continuation of Assessments for Fiscal Year 2014-15 for the Atwood Ranch III Landscaping and Lighting Assessment District.

Roll Call Vote

5 –0 Motion carries.

The Public Hearing was closed.

7.2 Resolution Number 2014-17, Requesting Collection of Charges on Tax Roll for Tax Year 2014-15 (Acquisition & Development Committee)

A motion was made by Director Gray and seconded by Director Ainsleigh to adopt Resolution Number 2014-17, Requesting Collection of Charges on Tax Roll for Tax Year 2014-15.

Roll Call Vote

5 – 0 Motion carries.

8.0 NEW BUSINESS

8.1 Bike Park CEQA/NEPA Consultant Selection (Acquisition & Development Committee)

A motion was made by Director Holbrook and seconded by Director Ferris to approve authorizing the District Administrator to enter into a contract with Dudek for professional services to write the CEQA/NEPA/SWPP environmental document for the Maidu Drive bike park with a specific time line for completion included in the contract.

Roll Call Vote

4 – 1 Motion carries. Director Gray voted no.

8.2 ARD Legal Counsel, 2014 (Program, Personnel, Policy, Fee & Legal Review Committee)

The Board gave consensus to stay with Kronick, Moskovitz, Tiedemann & Girard and readdress their performance again in two years pursuant to District policy.

8.3 California Special Districts Association (CSDA) 2014 Board Elections Mail Ballot Information

A motion was made by Director Smith and seconded by Director Holbrook to nominate David Pierson as a candidate for the CSDA Board of Directors.

5 – 0 Motion carries.

8.4 California Association of Recreation and Park Districts (CARPD) Vacancy for CARPD Board

No action was taken on this item.

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

1. Operation and Development Plan Focus Group Responses – information was reviewed.
2. Marketing and Program Plan review – information was attached.

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

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

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

LAFCO final budget for Fiscal Year 2014-2015 was attached.

12.0 PUBLIC COMMENT

None.

13.0 CLOSED SESSION – the Board went into Closed Session at 7:29 p.m.

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

Title: District Administrator

14.0 OPEN SESSION – Open Session began at 7:40 p.m.

The Chairman reported out of closed session that the District Administrator received a satisfactory evaluation for contract year 2013/2014.

ADJOURNMENT - As there was no further business, the meeting was adjourned at 7:42 p.m. by Chairman Smith.

Board Secretary

Date

**Auburn Area Recreation and Park District
Minutes
of the Special Meeting of the Board of Directors
Monday, July 14, 2014, 4:00 p.m.
Canyon View Community Center
471 Maidu Drive
Auburn, CA**

Board Members

Present: Vice Chairman Scott Holbrook
Director Gordon Ainsleigh
Director Jim Ferris

Board Members

Absent: Director Curt Smith
Director Jim Gray

Staff Present:

Kahl Muscott, District Administrator
Joe Fecko, Administrative Services Manager
Pamela Vann, Landscape Architect
Patricia Larson, Recording Secretary

1.0 CALL TO ORDER

The Special Meeting of the Board of Directors was called to order at 4:00 p.m. by Vice Chairman Holbrook.

FLAG SALUTE (Pledge to the Flag)

The Board of Directors of the Auburn Area Recreation and Park District welcomes you to its meetings. Regular meetings are scheduled at 6:00 p.m. the last Thursday of each month. Your attendance and interest is encouraged and appreciated. Special accommodations may be made upon request to the District Administrator 72 hours in advance of the meeting.

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

A motion was made by Director Ainsleigh and seconded by Director Ferris to approve the agenda as written.

3 – 0 Motion carries.

3.0 PUBLIC COMMENT – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Board of Directors. After you are recognized by the Board Chairperson, please come to the lectern and state your name, and address for the record (optional). There is a time limitation of three minutes.

None.

4.0 SPECIAL BOARD MEETING BUSINESS

4.1 Verizon Tower Lease

A motion was made by Director Ferris and seconded by Director Holbrook to adopt Resolution Number 2014-18, A Resolution of the Governing Board of Directors of the Auburn Area Recreation and Park District Approving the Construction of a Cell Phone Tower at Recreation Park, the Lease of Space to Sacramento Valley Limited Partnership d/b/a Verizon Wireless on that Cell Phone Tower and Authorizing the District Administrator to Sign All Documents Related to the Construction and Lease of Space.

Roll Call Vote

3 -0 Motion carries.

Directors Holbrook, Ainsleigh and Ferris voted yes.

Directors Smith and Gray were absent.

4.2 Railhead Park Site Improvements

No vote was taken on this item. The Board gave consensus to send this item to the Board of Directors meeting for the entire Board's review and consideration.

ADJOURNMENT - As there was no further business, the meeting was adjourned at 4:31 p.m. by Vice Chairman Holbrook.

Board Secretary

Date

SECTION: 5.0

ITEM: 5.2 REVIEW OF CASH REQUIREMENTS FOR JUNE, 2014

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

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

FISCAL IMPACT: \$125,834.67

Panges: From: To: From: To:
 Check Number First Last Check Date 6/1/2014
 Vendor ID First Last Checkbook ID UMPQ
 Vendor Name First Last UMPQ

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
57305	F0004	Court-Ordered Debt Collections	6/6/2014	UMPQ	PMCHK00002140	\$83.69
57306	S0016	Sam's Club	6/6/2014	UMPQ	PMCHK00002140	\$811.94
57307	S0093	Patrick Shane	6/6/2014	UMPQ	PMCHK00002140	\$75.55
57308	S1007	Stationary Engineers, Local 39	6/6/2014	UMPQ	PMCHK00002140	\$225.62
57309	S1010	State Disbursement Unit	6/6/2014	UMPQ	PMCHK00002140	\$87.50
57310	TEMPB	Jamie Baker	6/6/2014	UMPQ	PMCHK00002140	\$15.00
57311	TEMPG	Dan Gietz	6/6/2014	UMPQ	PMCHK00002140	\$10.00
57312	U0019	US Bank	6/6/2014	UMPQ	PMCHK00002140	\$403.90
57313	U0019	US Bank	6/6/2014	UMPQ	PMCHK00002141	\$9,668.59
57316	P0095	Placer County Clerk	6/11/2014	UMPQ	PMCHK00002144	\$50.00
57356	1099-49	Paula Duffy	6/13/2014	UMPQ	PMCHK00002143	\$763.75
57357	A0111	AllGood Driving School, Inc	6/13/2014	UMPQ	PMCHK00002143	\$56.25
VOID	A0141	Jeff Allgrove dba Pure Root	6/13/2014	UMPQ	PMCHK00002143	\$500.00
57359	TEMPB	Adam Brown	6/13/2014	UMPQ	PMCHK00002143	\$275.00
57360	TEMPR	Steven Russell	6/13/2014	UMPQ	PMCHK00002143	\$255.00
57361	U0025	Umpqua Bank	6/13/2014	UMPQ	PMCHK00002143	\$50.00
57373	1099-178	VDR Inc DBA K9 101	6/13/2014	UMPQ	PMCHK00002142	\$294.00
57374	1099-193	Celena Polena	6/13/2014	UMPQ	PMCHK00002142	\$364.00
57375	1099-218	Auburn Gymnastics Center	6/13/2014	UMPQ	PMCHK00002142	\$104.00
57376	1099-223	Linda Pietz	6/13/2014	UMPQ	PMCHK00002142	\$500.50
57377	1099-247	Clifford Johnson	6/13/2014	UMPQ	PMCHK00002142	\$16.25
57378	1099-252	Donna Lisa Otto	6/13/2014	UMPQ	PMCHK00002142	\$585.00
57379	1099-254	Ralph Kendrick	6/13/2014	UMPQ	PMCHK00002142	\$445.50
57380	1099-269	Deborah Lynn	6/13/2014	UMPQ	PMCHK00002142	\$16.25
57381	1099-277	Foothill Karake Do	6/13/2014	UMPQ	PMCHK00002142	\$156.00
57382	1099-278	Daniella Zimmerman	6/13/2014	UMPQ	PMCHK00002142	\$52.00
57383	1099-291	Isaac Humber	6/13/2014	UMPQ	PMCHK00002142	\$156.00
57384	1099-300	Renee Berg	6/13/2014	UMPQ	PMCHK00002142	\$400.00
57386	A0001	Recology Auburn Placer	6/13/2014	UMPQ	PMCHK00002142	\$902.72
57387	A0014	AT&T	6/13/2014	UMPQ	PMCHK00002142	\$1,509.77
57388	A0027	Recology Auburn Placer	6/13/2014	UMPQ	PMCHK00002142	\$1,202.77
57389	A0091	Altara	6/13/2014	UMPQ	PMCHK00002142	\$959.84
57390	A0134	Advanced Intregated Pest Mana	6/13/2014	UMPQ	PMCHK00002142	\$660.00
57392	B0061	Mojo Green LLC	6/13/2014	UMPQ	PMCHK00002142	\$1,000.00
57393	C0072	CIT Technology Fin. Serv., Inc	6/13/2014	UMPQ	PMCHK00002142	\$532.13
57394	C0094	Curt's Auto Body	6/13/2014	UMPQ	PMCHK00002142	\$500.00
57395	C0104	Campora Propane Service	6/13/2014	UMPQ	PMCHK00002142	\$302.71
57396	C0111	CENTRAL VALLEY BROADBAND	6/13/2014	UMPQ	PMCHK00002142	\$189.90
57397	C0113	Cooks Portable Toilets & Septi	6/13/2014	UMPQ	PMCHK00002142	\$1,598.38
57398	C0115	California Kids	6/13/2014	UMPQ	PMCHK00002142	\$400.00
57314	D0025	Dawson Oil Company	6/13/2014	UMPQ	PMCHK00002142	\$2,209.61
57315	D0066	De Lage Landen	6/13/2014	UMPQ	PMCHK00002142	\$562.12
57316	F0023	Jerry Fisher	6/13/2014	UMPQ	PMCHK00002142	\$18.87
57317	G0006	Gold Country Media Publication	6/13/2014	UMPQ	PMCHK00002142	\$337.00
57318	G0077	Gold Country Water	6/13/2014	UMPQ	PMCHK00002142	\$52.50
57319	H0053	Holladay Concrete Constuction	6/13/2014	UMPQ	PMCHK00002142	\$650.00
57320	H0055	Jason Haxton	6/13/2014	UMPQ	PMCHK00002142	\$500.00
57321	I0018	ITS A GAS	6/13/2014	UMPQ	PMCHK00002142	\$1,250.00
57322	J0012	Deere Credit, Inc.	6/13/2014	UMPQ	PMCHK00002142	\$990.63
57323	K0011	Kaiser Foundation Health Plan,	6/13/2014	UMPQ	PMCHK00002142	\$18,302.00
57324	L0023	Vincent Garcia Lopez	6/13/2014	UMPQ	PMCHK00002142	\$23.50
57325	L0027	Pat Larson	6/13/2014	UMPQ	PMCHK00002142	\$33.21
57326	M0028	Maki Heating & A/C, Inc.	6/13/2014	UMPQ	PMCHK00002142	\$97.00
57327	M0048	Joanna McNutt	6/13/2014	UMPQ	PMCHK00002142	\$25.00
57328	M0072	Mountain West Construction Ser	6/13/2014	UMPQ	PMCHK00002142	\$7,957.42
57329	M0098	Meadow Vista County Water Dist	6/13/2014	UMPQ	PMCHK00002142	\$657.13

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
57330	N0003	Norris Electric, Inc.	6/13/2014	UMPQ	PMCHK00002142	\$3,956.06
57331	N0012	Nevada Irrigation District	6/13/2014	UMPQ	PMCHK00002142	\$922.03
57332	P0005	Placer County Water Agency	6/13/2014	UMPQ	PMCHK00002142	\$184.80
57333	P0007	Pacific Gas & Electric Company	6/13/2014	UMPQ	PMCHK00002142	\$11,464.16
57334	P0029	Placer County Environmental He	6/13/2014	UMPQ	PMCHK00002142	\$344.00
57335	P0072	Sheryl Petersen	6/13/2014	UMPQ	PMCHK00002142	\$35.80
57336	P0106	Pacific Parks Landscaping, Inc	6/13/2014	UMPQ	PMCHK00002142	\$7,402.50
57337	S0094	Manouch Shirvanioun	6/13/2014	UMPQ	PMCHK00002142	\$76.67
57338	S1000	State Of California/DOJ	6/13/2014	UMPQ	PMCHK00002142	\$320.00
57339	S1003	Sutter Medical Foundation	6/13/2014	UMPQ	PMCHK00002142	\$1,210.00
57340	T0062	Turf Equipment Services, Inc.	6/13/2014	UMPQ	PMCHK00002142	\$750.00
57341	T1000	Transamerica Life Insurance	6/13/2014	UMPQ	PMCHK00002142	\$360.00
57342	TEMPB	Derek Bennati	6/13/2014	UMPQ	PMCHK00002142	\$20.00
57343	TEMPF	Heather Flaherty	6/13/2014	UMPQ	PMCHK00002142	\$5.00
57344	TEMPG	Phyllis Gehrts	6/13/2014	UMPQ	PMCHK00002142	\$5.00
57345	TEMPH	Suzanne Hardin	6/13/2014	UMPQ	PMCHK00002142	\$20.00
57346	TEMPL	Cynthia Lane	6/13/2014	UMPQ	PMCHK00002142	\$100.00
57347	TEMPP	Leslie Power	6/13/2014	UMPQ	PMCHK00002142	\$20.00
57348	TEMPR	Kristi Reeves	6/13/2014	UMPQ	PMCHK00002142	\$20.00
57349	TEMPT	Brooke Taylor	6/13/2014	UMPQ	PMCHK00002142	\$192.00
57350	TEMPV	Dorothy Vosse	6/13/2014	UMPQ	PMCHK00002142	\$85.00
57351	TEMPW	Jane Wright	6/13/2014	UMPQ	PMCHK00002142	\$70.00
57352	U0028	U.S. Bank Equipment Finance	6/13/2014	UMPQ	PMCHK00002142	\$383.82
57353	V0007	Verizon Wireless	6/13/2014	UMPQ	PMCHK00002142	\$262.75
57354	V0010	Vermont Systems, Inc.	6/13/2014	UMPQ	PMCHK00002142	\$3,794.52
57355	V0013	Pam Vann	6/13/2014	UMPQ	PMCHK00002142	\$93.60
57363	F0004	Court-Ordered Debt Collections	6/20/2014	UMPQ	PMCHK00002145	\$83.69
57364	P0021	Petty Cash	6/20/2014	UMPQ	PMCHK00002145	\$340.83
57365	S1007	Stationary Engineers, Local 39	6/20/2014	UMPQ	PMCHK00002145	\$225.62
57366	S1010	State Disbursement Unit	6/20/2014	UMPQ	PMCHK00002145	\$87.50
57367	P0021	Petty Cash	6/20/2014	UMPQ	PMCHK00002146	\$500.00
057370	1099-50	Scott Holbrook	6/26/2014	UMPQ	PMCHK00002149	\$413.76
057371	TEMPC	Sara Casler	6/26/2014	UMPQ	PMCHK00002149	\$100.00
57368	1099-283	Rebecca A. Danielsen	6/27/2014	UMPQ	PMCHK00002148	\$225.00
57369	TEMPC	Mary Cotten	6/27/2014	UMPQ	PMCHK00002148	\$145.00
57399	1099-104	Thomas Seibel	6/27/2014	UMPQ	PMCHK00002147	\$65.00
57400	1099-117	Juan Aceituno	6/27/2014	UMPQ	PMCHK00002147	\$390.00
57401	1099-147	Tom Isaac	6/27/2014	UMPQ	PMCHK00002147	\$438.75
57402	1099-218	Auburn Gymnastics Center	6/27/2014	UMPQ	PMCHK00002147	\$331.25
57403	1099-252	Donna Lisa Otto	6/27/2014	UMPQ	PMCHK00002147	\$34.00
57404	1099-264	Philip Green	6/27/2014	UMPQ	PMCHK00002147	\$22.00
57405	1099-49	Paula Duffy	6/27/2014	UMPQ	PMCHK00002147	\$770.00
57406	1099-5	Daniel Crandall DBA:Current A	6/27/2014	UMPQ	PMCHK00002147	\$96.60
57407	A0142	Alliant Insurance Services, In	6/27/2014	UMPQ	PMCHK00002147	\$207.00
57408	B0049	Baldoni Construction Service I	6/27/2014	UMPQ	PMCHK00002147	\$4,300.00
57409	C0111	CENTRAL VALLEY BROADBAND	6/27/2014	UMPQ	PMCHK00002147	\$129.55
57410	C0113	Cooks Portable Toilets & Septi	6/27/2014	UMPQ	PMCHK00002147	\$1,753.48
57411	E0011	ECORP Consulting, Inc.	6/27/2014	UMPQ	PMCHK00002147	\$517.36
57412	E0012	Eagle Fence Company, Inc	6/27/2014	UMPQ	PMCHK00002147	\$2,189.00
57413	F0032	Fechter & Company, CPAs	6/27/2014	UMPQ	PMCHK00002147	\$8,280.00
57414	G0077	Gold Country Water	6/27/2014	UMPQ	PMCHK00002147	\$193.75
57415	M0019	Kahl Muscott	6/27/2014	UMPQ	PMCHK00002147	\$81.06
57416	M0028	Maki Heating & A/C, Inc.	6/27/2014	UMPQ	PMCHK00002147	\$97.00
57417	N0003	Norris Electric, Inc.	6/27/2014	UMPQ	PMCHK00002147	\$305.55
57418	P0005	Placer County Water Agency	6/27/2014	UMPQ	PMCHK00002147	\$4,254.70
57419	P0023	PG&E	6/27/2014	UMPQ	PMCHK00002147	\$117.35
57420	P0108	Pacific Parks Landscaping, Inc	6/27/2014	UMPQ	PMCHK00002147	\$2,467.50
57421	F1001	Principal Life Insurance Co-Gr	6/27/2014	UMPQ	PMCHK00002147	\$2,053.76
57422	R0066	Michael A. Willis	6/27/2014	UMPQ	PMCHK00002147	\$250.00
57423	S0103	SCI Consulting Group	6/27/2014	UMPQ	PMCHK00002147	\$850.00
57424	S0110	Sierra Sports Service	6/27/2014	UMPQ	PMCHK00002147	\$676.00
57425	T1000	Transamerica Life Insurance	6/27/2014	UMPQ	PMCHK00002147	\$400.00
57426	TEMPC	Rachel Cleveland	6/27/2014	UMPQ	PMCHK00002147	\$45.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
57427	TEMPK	Diane Kato	6/27/2014	UMPQ	PMCHK00002147	\$59.00
57428	TEMPM	Madeline McCormick	6/27/2014	UMPQ	PMCHK00002147	\$59.00
57429	TEMPO	Annemarie Olsen	6/27/2014	UMPQ	PMCHK00002147	\$25.00
57431	X0002	P&G	6/27/2014	UMPQ	PMCHK00002147	\$311.00
Total Checks: 123						Total Amount of Checks: \$125,834.67

SECTION: 5.0

ITEM: 5.3 REVIEW OF FINANCIALS FOR JUNE 2014

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

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

PROFIT & LOSS					
14/15 Approved Budget					
	Approved	%	JUNE		YTD
	Budget	Of Total	ACTUALS		ACTUALS
Operating Revenues	FY 14-15				
Program Revenue	\$ 759,000	18%	\$ 120,144	63%	299,898
Facility Revenue	\$ 140,859	3%	\$ 16,331	9%	75,479
Misc. Revenue	\$ 44,200	1%	\$ 7,822	4%	13,569
Grants & Donations	\$ 50,750	1%	\$ 4,300	2%	4,521
Interest Income	\$ 35,800	1%	\$ 5,062	3%	9,492
Projects Revenue	\$ 330,900	8%		0%	-
Tax Revenue	\$ 2,495,095	60%	\$ 37,961	20%	1,003,552
In Kind	\$ -	0%	\$ -	0%	
Transf in from Cap Const & City Trust	\$ 314,446		-	0%	
Total Operating Revenue	\$ 4,171,050	100.00	191,620	100.0	1,406,511
Expenditures					
Program Expense	\$ 202,000	5%	\$ 15,901	4%	40,870
Operating & Supplies	\$ 313,835	8%	\$ 26,736	7%	72,961
Utilities Expense	\$ 219,567	5%	\$ 16,306	4%	15,773
Professional Services	\$ 24,850	1%	\$ 10,607	3%	17,188
Building & Grounds Maintenance	\$ 234,150	6%	\$ 12,673	3%	22,448
Property Tax Admin.	\$ 85,000	2%	\$ -	0%	
Wages	\$ 1,564,135	38%	\$ 118,625	29%	281,423
Benefits & Payroll Costs	\$ 718,212	17%	\$ 53,012	13%	163,797
Fixed Asset Expense	\$ 48,900	1%	\$ -	0%	6,921
Capital Improvement Projects	\$ 685,346	16%	\$ 25,032	6%	60,610
Debt Services	\$ 15,430	0%	\$ 124,291	31%	126,272
Special Dept Expenses (equip res.)	\$ 55,000	1%	\$ -	0%	
Project Expenditures	\$ -	0%	\$ -	0%	
Misc Expense		0%		0%	
Total Expenditures	\$ 4,166,425	100.00	\$ 403,183	100%	\$ 808,263
Net Revenue Over Expenditures	\$ 4,625	0.11	(\$211,563)		
Annual Contingency Reserve (1-2%)	\$ 444,950		\$ 444,950		\$ 444,950
Annual Equip Replacement Reserve	\$ 608,531		\$ 608,531		\$ 608,531
Future Capital Construction Reserve	\$ 602,643		\$ 602,643		\$ 602,643
ADA Reserve	\$ 50,032		\$ 50,032		\$ 50,032
TOTAL RESERVES	\$ 1,706,156		\$ 1,706,156		\$ 1,706,156

As Of 6/30/2014
For All Segment1s
For All Segment2s
For Segment3 0000 To 9999
For All Segment4s

	Current YTD
ASSETS	
Current Assets	
Imprest Fund (Petty Cash)	\$580.00
Umpqua Bank	138,334.67
Placer County Treasure-General	2,998,872.07
ADA Reserve Account	50,031.75
Cell Tower Reserves	348,657.50
Placer County Treasurer - City Trust	247,416.49
Cash in Debt Service Fund	119,045.31
Youth Asst. Fund	9,521.38
Atwood Fund	5,002.80
Atwood - Equip Replacement Fund	15,603.66
Arboretum Grant Fund	13,474.41
Shockley Maint Fund	11,373.57
Accounts Receivable	48,612.33
A/R - 501C3 Group	7,520.00
Daycamp Receivables	12,812.45
Prepaid Workers Compensation Insurance	4,163.08
	<hr/>
Total Current Assets	\$4,031,021.47
Fixed Assets	
Fixed Assets: Land	\$1,156,603.12
Fixed Assets: Structures	11,240,960.44
Fixed Assets: Equipment	656,301.48
Fixed Assets: Computer Equipment & Software	115,831.70
Fixed Assets: Vehicles	211,563.58
Fixed Assets: Office Furniture & Rec Equipment	48,123.75
Construction In Progress	183,238.04
Less: Accumulated Depreciation	(7,874,369.73)
	<hr/>
Total Fixed Assets	\$5,738,252.38
	<hr/>
Total Assets	<u><u>\$9,769,273.85</u></u>

Auburn Rec & Park
Balance Sheet
As Of 6/30/2014
For All Segment1s
For All Segment2s
For Segment3 0000 To 9999
For All Segment4s

	Current YTD
LIABILITIES and EQUITY	
Current Liabilities	
Prepaid Revenue	\$44.00
Accounts Payable	3.25
Gift Certificates	60.00
Sales Tax Payable	36.03
Miscellaneous Deductions	131.26
Compensated Absenses	104,180.45
	\$104,454.99
Total Current Liabilities	
Long Term Liabilities	
John Deere Financial Payable	\$43,615.14
	\$43,615.14
Total Long Term Liabilities	
Total Liabilities	
	\$148,070.13
Fund Balances	
GFB: Youth Assistance Fund	\$9,521.38
GFB: General Fund Balance	729,070.43
Investments in Fixed Assets	5,742,673.39
Less: Net of Related Debt	(43,615.14)
RFB: Reserved (City Mitigation)	246,946.39
RFB: Annual Equip Replacement Reserv.	608,530.72
RFB: Annual Contingency Reserve	444,950.00
RFB: Reserved for Future Capital Construction	602,642.66
RFB: Arboretum Grant Fund	13,474.41
RFB: Reserved (Atwood)	5,002.80
RFB: Atwood III-Equip Repl Fund	15,603.66
GFB- Cell Tower Reserves	348,657.50
RFB: General Fund (ADA Reserve)	50,031.75
RFB: Shockley Maint Fund	11,373.57
DFB: Designated (Debt Service Fund)	238,090.62
	598,249.58
Net Profit/(Loss)	
	598,249.58
Total Assets	
	\$5,742,673.39
Total Reserved Funds	
	\$2,303,598.32
Total Designated Funds	
	\$238,090.62
Total Unrestricted Funds	
	\$1,336,841.39

Date: 7/17/2014

Auburn Rec & Park
Balance Sheet
As Of 6/30/2014
For All Segment1s
For All Segment2s
For Segment3 0000 To 9999
For All Segment4s

Page: 3

	Current YTD
Total Liabilities and Equity	<u>\$9,769,273.85</u>

Profit & Loss

For 4/1/2014 To 6/30/2014
 For Segment1 Recreation Services To Administration
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	120,144.03	299,898.26	273,950.00	25,948.26	109.47
Rents & Concessions	16,330.55	75,478.95	68,202.00	7,276.95	110.67
Miscellaneous Revenue	7,822.25	13,568.71	1,750.00	11,818.71	775.36
Grants & Donations	4,300.00	4,521.00	1,250.00	3,271.00	361.68
Interest Income	5,061.52	9,491.98	7,400.00	2,091.98	128.27
Taxes Revenue	37,961.45	1,003,552.37	954,625.00	48,927.37	105.13
TOTAL OPERATING REVENUE	\$191,619.80	\$1,406,511.27	\$1,307,177.00	\$99,334.27	107.60%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	191,619.80	1,406,511.27	1,307,177.00	99,334.27	107.60
EXPENDITURES					
Program Expenses	15,900.83	40,870.37	60,150.00	(19,279.63)	67.95
Operations & Supplies Expense	26,736.44	72,960.70	84,298.00	(11,337.30)	86.55
Utilities Expense	16,305.83	15,772.72	39,575.00	(23,802.28)	39.86
Legal Expenses	0.00	4,452.25	1,250.00	3,202.25	356.18
Professional Services	10,607.20	12,734.74	12,050.00	684.74	105.68
Bldg & Grounds Maintenance	12,672.72	22,447.87	82,450.00	(60,002.13)	27.23
Property Tax Administration/LAFCO	0.00	0.00	500.00	(500.00)	0.00
Salaries Expense	118,624.58	281,422.68	317,626.00	(36,203.32)	88.60
Benefits & Payroll Costs	53,011.87	163,796.63	170,874.00	(7,077.37)	95.86
Fixed Asset Expense	0.00	6,921.41	7,500.00	(578.59)	92.29
Capital Improvement Projects	25,032.44	60,610.43	54,300.00	6,310.43	111.62

Profit & Loss

For 4/1/2014 To 6/30/2014
 For Segment1 Recreation Services To Administration

For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service	124,290.63	126,271.89	2,972.00	123,299.89	4248.72
TOTAL EXPENDITURES	\$403,182.54	\$808,261.69	\$833,545.00	(\$25,283.31)	96.97%
NET REVENUE OVER EXPENDITURES	(\$211,562.74)	\$598,249.58	\$473,632.00	\$124,617.58	126.31%
ADJ. NET REVENUE OVER EXPENDITURES	(\$211,562.74)	\$598,249.58	\$473,632.00	\$124,617.58	126.31%

Item 5.4 Cover sheet – Fee Waiver Request from The American Association of University Women for the Trivia Bee

July 21, 2014 Standing Finance Committee, July 31, 2014 Board Meeting

Subject: Review Fee Waiver Request from The American Association of University Women (AAUW) for the Trivia Bee

Provided below is the District's Policy & Procedures for Fee Waivers:

XXX. Policy & Procedures for Fee Waivers

Fee waivers may be granted to non-profit organizations, schools, other public agencies and ARD co-sponsored events. ARD staff can approve fee waivers up to a dollar amount of \$1,500. Fee waivers over this amount will be sent to the Finance Committee and finally to the Consent Calendar. Denied fee waivers can be appealed to the ARD Board of Directors. Appeals should be made in writing and sent to the Customer Service/Marketing Manager at least 7 days before the next ARD Board of Director's meeting.

The person or organization making the fee waiver request should be responsible for the following:

- A. Paying applicable custodial, set up/take down fee.
- B. Special Events – paying the current rate per hour/person for staffing the event (one maintenance worker per 500 attendees).
- C. Special Events – events over 250 attendees require a dumpster.
- D. Special Events – events with 400 + attendees will require one portable toilet. Add 1 portable toilet for every 200 additional attendees.
- E. Special Events – in most cases the person/organization requesting the fee waiver will take care of trash, bathrooms, etc.

Recommendation

This item was reviewed and approved by the Standing Finance Committee, Board of Directors review and approve the Fee Waiver Request for the Trivia Bee.

Attachments

Fee Waiver Request
Fee Waiver Request and Application
Letter from Susan Rushton, Trivia Bee Co-Chair
Facility Sales Receipt

FEE WAIVER REQUEST

PERSON MAKING REQUEST

Susan Rushton

NAME OF THE ORGANIZATION

Auburn Branch AAUW

IRS/NON PROFIT TAX ID NUMBER

94-6104515

ADDRESS AND PHONE NUMBER

PO Box 7872

Auburn CA 95609

530-878-7938

Susan Rushton
Signature

June 16, 2014
Date

OFFICE USE ONLY

APPLICABLE FEES

FEES WAIVED

Rental Fees

\$ 2160.-

\$ _____

Custodial Fees

\$ 60.-

\$ _____

Alcohol Permit Fees

\$ 30.-

\$ _____

Setup/Takedown

\$ _____

\$ _____

Staffing Fees

\$ _____

\$ _____

Miscellaneous Fees

\$ _____

\$ _____

TOTAL FEES DUE

\$ _____

REQUEST APPROVED?

Yes

No

COMMENTS:

Approved by:

Date



FEE WAIVER REQUEST AND APPLICATION

This questionnaire and application must be completed in order to be considered for a fee waiver request. A letter on the requesting organization's letterhead must accompany this application. The letter should include the reason for requesting a fee waiver and how this event benefits our community. Requests must be submitted 60 days prior to the event. Applicants must complete and submit Indoor or Outdoor Reservation Applications with this request. Incomplete applications will not be processed.

- 1) Is this a non-profit organization? yes
Must provide supporting documentation for non-profit status before being considered for a fee waiver request.
Example: A letter from IRS stating your organization's non-profit status

- 2) Can financial documents for the organization be provided? letter attached
Example: Bank statements or tax returns. If unable to provide these documents, please attach an explanation letter.

- 3) Is this the first time that your organization is asking for a fee waiver from ARD? no

- 4) Is this a fundraiser? yes

- 5) How much money does your organization anticipate generating from this event? \$4,000

- 6) Is there a fee or a charge for people to attend or participate in this event? yes

- 7) How does a fee waiver affect your event? Can your event be held in a different location if ARD can not consider a fee waiver at this time? Please explain.
A fee waiver helps us, of course we'd appreciate your continued generosity. A fee waiver makes our job easier.

- 8) Has your organization asked for a fee waiver from other agencies in the community? no
Please indicate which agency: n/a

- 9) Are there any other agencies in the community that are working with your organization on this project? no
Please provide a list of these agencies and contact information.

- 10) If a full fee waiver is not granted, can your organization pay a percentage of the rental fee? yes
If no, please explain:

- 11) Will your organization consider paying for staffing and utility fees if we waive the rental fees? yes
\$20.00 per hour plus applicable custodial fees

- 12) If your organization is unable to meet one of the offers (Items 10 or 11 above), are you able to provide a hardship statement with supporting documentations, such as bank statements or tax returns? _____
Please indicate what is being provided with this request:
letter of request w/ tax id numbers



Auburn Branch
P.O. Box 7872
Auburn CA 95604

June 16, 2014

Kahl Muscott, District Administrator
Manouch Shirvanioun, Marketing/Customer Service Manager
Auburn Recreation District
123 Recreation Drive
Auburn CA 95603

Gentlemen:

The Auburn Branch of AAUW—the American Association of University Women—requests a fee waiver for our rental of Regional Park Gym and the Lakeside Room when we have our Trivia Bee, scheduled for Friday night, March 27, 2015 (for setup) and Saturday, March 28.

This is AAUW's fourth annual Trivia Bee. We will sell spots for \$210 to 20 teams of three people each, who would compete against each other answering questions put to them by a master of ceremonies. We anticipate an audience of at least 250. Admission is \$30, which includes dinner; teams receive dinner with their entrance fee. We also plan to purchase a one-day liquor license.

AAUW is a nonprofit organization that promotes equity for women and girls through advocacy, education, philanthropy, and research. AAUW is a tax-exempt nonprofit organization under section 501(c)(3) of the Internal Revenue Code. Our Tax ID number is 94-6104515. We plan on using the funds we raise at our Trivia Bee to help us provide three kinds of scholarships for local students: for young women graduating area high schools, for re-entry women attending Sierra College, and for funds to send interested 12-year-old girls to a week-long science and math camp sponsored by AAUW.

Your waiving the fee for the ARD facilities would allow us to raise more money to make this possible, thus being able to offer more scholarships. The scholarships AAUW provides result in a healthier, more robust, better-educated community. Your generosity would be appreciated.

Thank you very much.

Sincerely,

Susan Rushton, Program Co-Chair 2014-2015
enclosures

FACILITY SALES RECEIPT

Receipt # 92022
Payment Date: 07/15/2014
Household #: 942

Processed on 07/15/14 @ 10:27:40 by MS1

FEEs CHARGED ON NEW LINE ITEMS (+)	2,250.00
DISCOUNT APPLIED AGAINST THESE FEEs (-)	0.00
TAX CHARGED ON NEW FEEs (+)	0.00
HH DEPOSIT/VISIT CHARGED	0.00
NEW AMOUNT DUE	2,250.00
PREVIOUS NET HOUSEHOLD BALANCE	0.00
TOTAL DUE	2,250.00
NEW FEEs PAID ON THIS RECEIPT (-)	0.00
NEW DEPOSIT PAID (-)	0.00
TOTAL PAID	0.00
NEW NET HOUSEHOLD BALANCE	2,250.00

Payment of ==> 0.00 Made By ==> CHECK With Reference ==> Fee Waiver

SECTION: 6.0

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

INFORMATION:

SEE ATTACHMENTS

District Administrator
Report to the Board of Directors
July, 2014

- Sierra Pool hosted the VFCAL synchronized swimming championships the July 18 and 20. This event, along with a baseball tournament at James Field, made the park a bustling place.
- Regarding the recent decision by the California State Water Resources Board to allow local agencies to enforce penalties on residents and businesses not following water conservation measures: Larry spoke with representatives from NID and PCWA. The NID rep said that, at this time, there are no changes. The PCWA rep said that their board is looking at some different options. As a reminder, CVCC, Overlook Park, Christian Valley Park, the upper part of MV Park and Placer Hills Park all use PCWA potable water.
- The garbage/debris inside the Recreation Park large dumpster caught on fire. AFD extinguished the fire with no damage (except the charring of the dumpster).
- Our two interns (Kim and Michelle) worked on finishing their time with ARD. Both of their internships end 8/2, however both have expressed interest in helping out at events after this date.
- The Ashford Park bathrooms reopened after the ADA renovations.
- The section of old chain-link/barbed wire fence at Overlook Park has been removed by ARD staff. ARD received permission from USBR in early July.
- The new security fencing at Overlook has so far held up. Staff has anecdotally noticed less loitering in the back (east) end of the park.
- The 2nd Food Truck Fiesta, a fund raiser for the Auburn Bike Park, is shaping up to be another big event. We are encouraging everyone to come out and enjoy a fun Friday night on August 22 at Recreation Park.

Meetings and events attended

7/1: Rotary
7/1: Meeting and park tour with Tim Rundel, new City Manager for the City of Auburn
7/2: Bocce ball group
7/2: Meeting with Stewardship Council, PLT, PG&E re: Bell Rd. property
7/8: Rotary
7/9: Movie in the Park at Regional Park
7/10: Brad Engledinger re: progress report on Sierra College interns
7/10: Lisa Kodl re: Bike Park
7/11: ARD Manager's meeting
7/14: ARD Special Board meeting
7/15: Rotary
7/16: Auburn Chamber Board meeting
7/21: A&D Committee
7/22: Rotary
7/22: Food Truck Fiesta committee
7/23: Obstacle Race committee
7/23: Policy Committee
7/23: Finance Committee

Meetings and events scheduled to attend

7/28: Day Camp fishing club
7/29: Rotary
7/30: Movie in the Park at Recreation Park
7/31: Bocce ball group

Administrative Services Manager

Report to the Board of Directors

July, 2014

The audit will be presented at the board meeting on July 31. As you will note, it is a “clean”, unqualified audit with no adjustments or journal entries needed to make corrections to the books of the District.

To date, the financial condition of the District is improving, with revenues ahead of projections and expenses below expectations. Additionally, Kristin Spears, the County Assessor has estimated property tax revenues to come in up to 6% higher than last year’s (within ARD’s area). Staff conservatively budgeted for a 2.5% increase. Should the District realize this added revenue, it could add up to \$75,000 in additional funding. Staff usually receives “official” notification of estimated revenues in August, which will give us a clearer and more accurate number to work with.

The mitigation account at the County at the end of March was \$47,608.00

Facilities & Grounds Manager

Report to the Board of Directors

July, 2014

Re-build chemical storage shed Placer Hills Pool (make bigger, add additional air vents).
Restripe parking lots (Regional A field area and Winchester Park).
Ball field preparation all fields (screen drag, bolt rip, line, clean dugouts and bleachers).
Prepare and paint Ashford Park bathrooms (plug holes, repair damaged section of gutter).
Irrigation repair all parks (clean, replace and adjust).
Daily trash and bathroom cleaning.
Daily BBQ and playground cleaning.
Scheduled fire break at Atwood Park (preserve area).
Scheduled mowing of all District turf areas.
Repair broken fresh water line Recreation Park (Beggs Field parking lot, near Day Camp).
Scheduled string trimming Walking Trail.
Scheduled Pool maintenance (chemical testing and balance, cleaning of pool and decks).
Setup and cleanup of scheduled events (swim meets, movie nights, Happy Tails).
Remove chain link fencing Overlook Park (pull poles with backhoe, repair broken irrigation lines, fill in holes with top soil, install bollards to prevent access to rear of park).
Install locks and covers on electrical boxes at Regional Park.
Repair drip irrigation Atwood Park (landscape area).
Daily scheduled cleaning of District buildings.

Landscape Architect
Report to the Board of Directors
July, 2014

- **Miscellaneous Items:** Miscellaneous project research, update of project lists, monthly Board report. Miscellaneous project coordination with Larry Gray and Pat Shane. Meeting with various staff to discuss projects and processes. Update monthly project list and Board report.
- **PGE Land Trust Donation Application:** Continued communication with PG&E and Stewardship Council. Staff meetings and ongoing communication with Placer Land Trust and Stewardship Council. Continue to coordinate additional Record of Survey work for Bell Road and Christian Valley with Stewardship Council and surveyor. Multiple staff meetings and discussions. Phone calls with Stewardship Council and PG&E. Coordinate grant from Stewardship Council for enhancement project. Emails with SC to coordinate details on CE Bell Road, grants letter for survey work Bell Road and grant for Bell road site assessment work with Dudek.
- **Bike Park/Pump Track Project:** Finalize contract with Dudek for bike park environmental work. Review survey scope of work and proposals from surveyors. Soliciting engineering work proposals. Emails and phone calls with IMBA to determine their future scope of work as consultants to ARD through design and construction. Prepare construction estimate based on current concept plan. Meetings in house to discuss costs. Prepare materials and cover sheet. Starting work on project description for environmental consultant. Negotiated contract revision with Dudek to include project deliverable deadlines and timeframes as per Board request.
- **Railhead Park Improvements:** Solicit finalized quote from NSP and research US Communities and CMAS contracts. Phone calls with attorney. Continued work on site documents. Meeting with contractor on restroom ADA upgrades. Miscellaneous staff meetings.
- **Bureau of Reclamation Operation and Development Plan:** Ongoing work on documents. Multiple staff meetings, review of emails from Bureau, work on outline and draft document. Finalizing contract with Dudek for professional services. Negotiated contract revision with Dudek to include project deliverable deadlines and timeframes as per Board request.
- **Bell Road Enhancement Project:** Follow up with Stewardship Council on grant request. Finalize Dudek contracts for site assessment/needs analysis. Negotiated contract revision with Dudek to include project deliverable deadlines and timeframes as per Board request.
- Draft ARD statement for SC. Review with Ric Notini from SC. Discuss with A&D committee.
- **Ashford Park Restroom Remodel:** Finalize last invoice.
- **Recreation Park Restroom Remodel:** Soliciting contractors and defining scope of work to be done. Emails with Mountain West Construction on getting drawings completed.
- **Railhead Restroom:** Soliciting contractors and defining scope of work to be done. Emails with Mountain West Construction on getting drawings done.
- **Overlook Fence Removal:** Received Bureau approval, forwarded to maintenance staff.
- **Bocce Ball:** Revisions to site plan, change in court size, estimate for construction, meetings with Bocce committee, meetings with supplier of artificial turf product, draft construction details and design for lower cost construction.

- **Recreation Park Solar Panel Project:** Review of engineer drawings, specifications and proposal. Working with Joe and engineer on bid documents.
- **Recreation Park Landscaping Miscellaneous:** Meeting with Larry Gray to discuss miscellaneous landscape maintenance methods for Rec Park front entry area.

Customer Service/Marketing Manager
Report to the Board of Directors
July, 2014

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

	6//20/14-7/25/14	6/21/13-7/19/13
Activity Registrations	\$15,000	\$14,000
Day Care/Discovery payments	\$53,000	\$40,000
Facility payments/reservations	\$51,000	\$35,000

Recreation Services Manager
Report to the Board of Directors
July, 2014

- Meetings attended: AAUW Board, SHF, ACF, Happy Tails, NNO, ACF, VFCAL
- Hosted the VFCAL Synchronized Swimming Championships.
- Hosted Happy Tails event at Recreation Park.
- Posters and banners went up for National Night Out, Ukulele Festival and the Food Truck Fiesta.
- Sent completed Fall Activity Guide to Graphic Artist.
- Managed Camps.
- Planning for Ukulele Festival, National Night Out and the Food Truck Fiesta.
- Hired new Robalos Head Coach; met to brainstorm promotions for 2015 season.
- Met with Kahl and Intern's Instructor to evaluate their progress.
- Debrief and look ahead meeting for the Envision Expo.

AAUW-American Association of University Women, SHF-Auburn Senior Health Fair, PIP-Party in the Park, VFCAL-Valley Foothills Competitive Aquatics League , ACF-Auburn Community Festival, WIN- Women in Network, NNO-National Night Out

Coming up this Month

July 30	Family Swim Night	Sierra Pool
July 30	Movie in the Park "The Nut Job"	Recreation Park
August 1	National Night Out	Recreation Park
August 16	Ukulele Festival	Canyon View
August 22	Food Truck Fiesta	Recreation Park
September 1	Last day Public Swim	Sierra Pool

Youth Services Manager
Report to the Board of Directors
July, 2014

- We have enjoyed an increase in our attendance this summer. Our highest attendance day so far was 112 campers. Below are the weeks' averages, and they do not include campers who paid for days but did not attend:
 - Week 1 68 campers
 - Week 2 83
 - Week 3 96
 - Week 4 92
 - Week 5 89

The overall average is 86 per day so far. Last summer's overall average was 67. We know that many parents are returning to work, but several parents have mentioned there is a lot of good buzz about our program among parents. Others have commented on our attention to organization and detail, and our great staff. We know that some families are taking these last weeks as vacations or visits to grandparents, so our numbers may dip a little in the next two weeks.

- We have a fishing trip to Ashford Park scheduled for Monday, July 28th. Kahl, Joe and Larry Gray have graciously donated their time to teach 3rd, 4th, 5th and 6th graders how to fish. We appreciate their participation – the kids always look forward to it.
- We appreciate the quick responses we've had from Larry Gray's staff to issues that arose at day camp. The mods have been treated several times for ants coming in looking for water, and when his staff needed to work on the waterlines in the park, they graciously worked around our kids' schedules.
- We are working on Discovery Club registration at this time. School begins on August 13th.

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Apr-14	Craig Thornley	Western States Endurance Run-Sierra Room	\$135.00	\$60.00 Staffing fee \$30.00 Alcohol permit	\$135.00	No		
Apr-14	Krista Greenlee	Auburn Marmalades Synchronized Swim Team-Sierra Room	Internal Resv.	\$100.00 Staffing fee \$30.00 Alcohol permit		Yes		
Apr-14	Jessica Sanchez	Mountain Mom's & Little Folks-Recreation Picnic site	\$90.00	\$30.00	\$90.00	No		
Apr-14	Patrick King	Auburn Moose Lodge-Recreation Picnic sites	\$100.00	\$30.00	\$100.00	No		
Apr-14	Jim Northey	Fundraising for a cancer patient-Recreation Gym	\$290.00	\$120.00	\$290.00	No		
Apr-14	Karen Neal	Cub Scouts-Pack 6 Meadow Vista-Regional Picnic sites & Amphitheater	\$190.00	\$10.00	\$190.00	No		
							\$805.00	\$805.00
May-14	Chris Pekert	Freedom Church-Regional Picnic 1	\$50.00	\$30.00	\$50.00	No		
May-14	Robin Griffiths	Placer Hills Union School-Meadow Vista picnic 1,2 &3	\$150.00	\$90.00	\$150.00	No		
May-14	Judy Suter	Western States Trail Foundation-Board Room	\$120.00	\$0.00	\$120.00	No		
May-14	Norm Kendall	Gold Country Amutee Support Group-Regional Picnici 1	\$75.00	\$30.00	\$75.00	No		
May-14	Sunny Hayner	Sierra Foothills VA Clinic-Using the Regional Park walk path	\$0.00	\$30.00	\$0.00	No		
							\$395.00	\$1,200.00
Jun-14	Laura Moore	Girl Scout Troop 684-Kitchen at Recreation Park Building	\$100.00	\$30.00	\$100.00	No		
Jun-14	Cindy Cuffe	Placer ARC-Adult Achievement Center	\$150.00	\$30.00	\$180.00	No		
							\$280.00	\$1,480.00
Jul-14	Barb Webb	Placer Hills Education Foundation Fundraiser Picnic sites at MV Park	\$225.00	Alcohol Fee \$30.00 Custodial Fee \$100.00	\$225.00	Yes		
Jul-14	Joe Hernandez	Sierra Foothills Cycling Club- Picnic sites at MV Park	\$50.00	\$30.00	\$50.00	No		

2014/2015 Project List

PROJECT	Est. Cost	Notes	Est. completion date
Ashford Park			
Restroom Remodel	35,000	Project Completed	Jul-14
Recreation Park			
Lower RR replacement	105,000	Soliciting estimates from contractors	Apr-15
Bocce Ball Courts	80,000	Staff working on design and meetings with community group	Nov-14
Solar at community center building	150,000	Drawings 90% complete, staff working on bid documents	Aug-14
Regional Park			
24 Acres Walking Path - In Kind	235,000	DG pathway by Western Care;contractor reports final approvals are imminent	TBD
MP Field Improvements	12,500	Project completed.	July, 2014
Field C Lights	12,000	Turn light pole with cranes	Sep-14
Pickle Ball court (convert tennis court)	20,000	Project being presented to A&D and Board in July for discussion and possible action	Oct-14
Lakeside Room roof replacement	24,000	Project completed	May-14
Canyon View Community Center			
Bike Park - incl Design and CEQA	80,000	Finalizing contract with Dudek for CEQA/NEPA. Soliciting proposals from engineering and surveyors. Working on project description for CEQA.	Jun-15
Railhead Park			
Shade Structure and Hardscape	121,200	Quotes for shade structure being presented to A&D and Board in July for discussion and approval. Working with City on encroachment permit for drainage system.	Oct-14
Playground Replacement	61,000	Installation pending overall of project coordination and permits	Oct-14
Meadow Vista Park			
Entrance landscape/shade structure	20,000	Project design completed, waiting to hear from volunteer group	Nov-14
Operation and Development Plan			
CEQA/NEPA costs	60,000	Finalizing contract with Dudek for CEQA/NEPA. Ongoing staff work on document.	Mar-15
Total Projects Fiscal Year	1,015,700		
Updated July 15, 2014			

Jul-14

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
6/20/2014	Regional Park	Two 50' electrical cords taken after PIP	\$0	\$400
6/22/2014	Overlook	Graffiti in restrooms	\$20	\$20, graffiti remover
6/26/2014	Regional Park	Door to janitor closet at Regional Comm Ctr	\$0	\$142 additional cost for door replacement due to vandalism
6/26/2014	Regional Park	Electrical outlet covers broken by homeless	\$40	\$58.38, replacement covers
7/2/2014	Reg Comm Ctr	Doors damaged to attempted breakin, locksmith required		\$185.47, replacement parts for locking mechanisms
7/10/2014	Recreation Park	Men's stall door in back park bathroom torn off hinges	\$40	\$35, replacement part
7/11/2014	Recreation Park	Mens' stall door in Community Center torn off hinges	\$30	\$10, replacement parts
7/11/2014	Railhead Park	Graffiti in restrooms	\$20	\$25 paint to cover graffiti

Total	Total	
Labor	\$150.00	Material \$875.85
Total for	Total for	
Year	\$2,080.00	Year \$4,129.42

Jun-14

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS																				
5/22/2014	Regional Gym Janitors Closet	Broke through door to gain access to closet	\$40	\$350, new door, protective plate, dead bolt, and re-key dead bolt																				
05/28/14	Sierra Pool	Screen to window cut	\$20	\$26 re-screen																				
5/28/2014	C Field @ Regional	Cut electrical wires in christy boxes	\$400																					
6/9/2014	Rec Park Men's gym bathroom	Window screen torn	\$0	\$7.21 re-screen																				
6/11/2011	Regional Park	Shop bathrooms, men's	\$40	\$35, graffiti remover & \$20 pant																				
6/15/2014	Regional Park	Shop bathrooms, men & women	\$40	\$60, destroyed "all" toilet seat liner holders																				
<table border="1"> <thead> <tr> <th>Total</th> <th>Total</th> <th>Total</th> <th>Total</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Labor</td> <td>\$880.00</td> <td>Material</td> <td>\$478.21</td> <td></td> </tr> <tr> <td>Total for</td> <td></td> <td>Total for</td> <td></td> <td></td> </tr> <tr> <td>Year</td> <td>\$1,930.00</td> <td>Year</td> <td>\$3,253.57</td> <td></td> </tr> </tbody> </table>					Total	Total	Total	Total	Total	Labor	\$880.00	Material	\$478.21		Total for		Total for			Year	\$1,930.00	Year	\$3,253.57	
Total	Total	Total	Total	Total																				
Labor	\$880.00	Material	\$478.21																					
Total for		Total for																						
Year	\$1,930.00	Year	\$3,253.57																					

May-14

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
4/25/2014	Skate Park	Graffiti on inside and outside wall to skate park	\$40.00	\$30, paint to cover graffiti
4/30/2014	Regional	Broke drinking fountain on B Field	\$120.00	Repair fountain/pump field
5/14/2014	Regional	Car crashed through landscape	\$20 clean up \$120 to replant	\$150 for new plants if district chooses to replant
5/15/2014	Ashford	Graffiti on restrooms	\$40	\$30 for graffiti remover

Total	Total
Labor	Material
Total for	Total for
Year	Year
\$1,050	\$2,775.36

Apr-14

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
4/1/2014	Regional Park	Tried to take wire out of light poles on basketball court	\$20.00	Resource cover plates, materials on hand
4/1/2014	Bi-Centennial	Graffiti on bridge	\$40.00	\$25, paint to cover graffiti
4/10/2014	Skate Park	Graffiti on wall	\$40.00	\$15, paint to cover graffiti
		Total	Total	
		Labor	\$100.00	Material \$40.00
		Total for	Total for	
		Year	\$710.00	Year \$2,565.36

Mar-14

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
3/1/2014	Regional C-Field	Broke exterior light on score booth	\$20.00	\$16.90, new light fixture
3/1/2014	Regional	Picnic table stolen	\$0.00	\$600 to \$1,000
3/2/2014	Regional C Field	Attempt to break into C Field score booth, failed	\$20.00	\$0.00, touch up paint
3/2/2014	Regional C Field	Snapped off spiket next to 3rd base dugout, water running	\$30	\$28.00 Replaced spiket and broken water pipe to spiket
3/4/2014	Ashford Park	Graffiti in men's bathrooms	\$10	\$5.00, graffiti remover
3/9/2014	Regional	Toilet Paper Fixtures taken from shop bathrooms	\$30	\$45, new dispensers
3/11/2014	Centennial Park	Graffiti	\$40	\$25, paint
3/14/2014	Regional Park	Tree Vandalism, one tree cut to ground another tree damaged	\$30	did not replace tree, just dug cut tree out.
			Total	Total
			Labor	Material
			Total for	Total for
			Year	Year
			\$610.00	\$1,119.90
			\$610.00	\$2,525.36

Feb-14

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
2/2/2014	Regional Park	Toilet paper dispenser broken, graffiti	\$30.00	\$55.00, acetone to remove graffiti and two new toilet paper dispensers
2/3/2014	Overlook	Car drove through two grass areas, pieces of car picked up	\$10.00	Possible tree loss, will have to wait and see if it survives
2/13/2014	Meadow Vista	Coyote taken	\$0.00	\$50 to replace
2/14/2014	Regional C-Field	Score Booth, broken in, turbine ripped off roof	\$60	\$125, new turbine for roof, new hasp for door

Total Labor	\$100	Total Material	\$230
Total for Year	\$430	Total for Year	\$1,405.46

Jan-14

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
12/11/2014	Overlook Park	Graffiti, men's bathroom wall	\$20	\$10, paint to cover graffiti
12/11/2014	Regional Park	Broken bubble on play set	\$40	\$800, replacement bubble
12/21/2013	Regional Park	Broke into A & C Field Score Booth	\$20	\$15, replacemnt hasps
12/25/2013	Regional Park	Broke into C Field score Booth	\$20	\$35.46, new lock set
12/30/2013	Regional Park	Toilet paper dispensers taken	\$20	\$34, two new dispensers
1/2/2014	Winchester	Broke into Soccer Storage Unit		\$13, new lock replacement
1/5/2014	Regional Park	Broke in B Field Score Booth	\$30	\$23, new hinges
1/8/2014	Skate Park	Graffiti, table	\$20	\$15, paint
1/15/2014	Regional Park	Cayote taken from A Field	\$0	\$55, to replace cayote
1/22/2014	Recreation Park	Broke into gated storage area stole gas, cut gas lines on equipment, cut chain link fence for entry	\$160	\$175, chain link fence, gas, gas lines
Total			\$330.00	\$1,175.46

Item 8.1 Cover Sheet for Presentation of Annual Audit

Auburn Area Recreation and Park District July 2014 Finance Meeting, July 2014 Board of Director's meeting

The Issue: Shall the Board approve the annual audit?

Background: Craig Fechter of Fechter and Company CPA has completed the annual audit of the District's books. His team of three CPA's spent three days on location and several more days reviewing data that was provided to them at their request by District accounting staff. The result of the audit is a clean, unqualified opinion with no findings of material consequence.

Highlights of the audit include a net increase in the assets of the District of almost \$200,000 with a reported surplus of \$245,000, inclusive of the extraordinary item (sale of cell tower of \$346,000). Without the extraordinary item, the District had an operational deficit of \$105,000. However, this deficit included purchase of several vehicles and projects that were budgeted to be funded from reserves but were paid for from the general fund. One vehicle and some small projects were funded with respective reserves totaling \$113,000, resulting in a small surplus of \$7600.

Of note, property tax receipts for the District increased for the first time in six years by \$138,000 (not including RDA revenue of \$166,000 in 2012/2013 as we treat that internally as an extraordinary gain). While it appears that tax revenues are recovering, the District is still \$244,000 behind the 2008 fiscal year tax revenue, which represented the highest amount received by the District.

Recommendation: The Finance Committee recommended that the annual audit be forwarded to the full Board with a positive recommendation. Staff recommends that the Board approve the 2013/2014 fiscal year audit as presented.

Attachments: 2013/2014 Annual Audit

**AUBURN AREA
RECREATION AND PARK DISTRICT**

**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED
MARCH 31, 2014**

**AUBURN AREA RECREATION AND PARK DISTRICT
MARCH 31, 2014**

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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, 2014, 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, 2014, 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 on pages 4-9 and page 28 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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

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 15, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
MARCH 31, 2014**

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 ARD.

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

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

3. Fund Financial Statements

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

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

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
MARCH 31, 2014**

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.

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

Financial Analysis

Governmental Activities

	2014	2013
ASSETS		
Current assets	\$ 3,392,902	\$ 3,172,488
Capital assets, net	5,666,270	5,637,553
Total Assets	9,059,172	8,810,041
LIABILITIES		
Current liabilities	307,883	202,758
Long-term liabilities	33,403	235,000
Total Liabilities	341,286	437,758
NET POSITION		
Invested in capital assets	5,502,655	5,637,553
Restricted	119,045	119,045
Unrestricted	3,096,186	2,615,685
Total Net Assets	\$ 8,717,886	\$ 8,810,041

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
MARCH 31, 2014**

Restricted funds are composed of Debt Service Funds of:	\$ 119,045
Unrestricted funds are composed of:	
City Mitigation funds	246,946
Equipment Reserve funds	608,531
Contingency Reserve funds	444,950
Future Capital Construction Reserves	602,643
Arboretum Reserve	13,474
Atwood III Reserves	14,848
Shockley Maintenance Reserves	112,811
ADA Reserve	50,032
Unrestricted General Fund balance	507,793

The Net Assets of the District as a whole increased by \$450,976 from 4/1/13 to 3/31/14. The District's programs for governmental activities include general government. The District had no business-type activities in 2013. A comparison of each programs revenues and expenses for the current year and prior year is presented below:

	<u>2014</u>	<u>2013</u>
<u>Governmental Activities</u>		
<u>Revenues</u>		
Program Revenues:		
Charges for services	\$ 783,203	\$ 743,748
General Revenues:		
Property taxes	2,466,794	2,494,461
Rents & concessions	210,082	253,544
Interest income	33,913	43,605
Grants & contributions	117,211	243,632
Loss on fixed asset disposal	(32,175)	-
Other general revenues	472,065	40,485
Total Revenues	<u>4,051,093</u>	<u>3,819,475</u>
<u>Program Expenses</u>		
General government	3,588,440	3,394,285
Interest on long-term debt	11,677	15,950
Total Program Expenses	<u>3,600,117</u>	<u>3,410,235</u>
Change in Net Position	<u>\$ 450,976</u>	<u>\$ 409,235</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
MARCH 31, 2014**

Reconciliation of Budget

The final budget approved by the Board of Directors on March 31, 2013 reflected a projected surplus of \$111,037, inclusive of a \$50,000 Board required contribution to the Equipment Reserve. In 2014, the District's base property tax revenues increased by 3.3%, although the year over year increase does not appear to be reflected in the above numbers. The 2013 tax revenues include a \$166,500 RDA re-imbursement, thus inflating the base property tax number. The 2014 RDA re-imbursement totaled \$54,000. The Mid-Year Budget Revision reflected an \$18,228 forecasted surplus.

Subsequent to the Mid-Year Budget Revision, the District sold the Sprint Cell Tower lease located at Recreation Park for \$350,000. In addition, the District received \$86,000 in an insurance settlement related to the water damage to the wood playing surface at Regional gymnasium. County Mitigation revenue of \$68,000 and City mitigation funding transfers of \$37,000 make up the bulk of the "other general revenues" which the District has reported.

As a result of these transactions, the District reported a surplus of \$245,000. However, the District had a deficit from operations of approximately \$105,000 when the extraordinary item (cell tower sale proceeds) is subtracted from the surplus. Since Reserve funding of projects is not considered revenue (reserves result from previous annual revenue surpluses which are transferred to various reserves at the discretion of the Board of Directors), these monies cannot be included in the financial statements or audits. The District's budgets do include transfers of reserve funding to pay for projects, and had such transfers been reflected on the Districts financial statements, the surplus for the 2014 year end would have been \$357,686.

Reported surplus	\$ 245,000
Less extraordinary item (sale of cell tower)	(350,000)
Operational deficit	<u>(105,000)</u>
Reserve transfers	112,686
Operational surplus after reserve transfers	<u>7,686</u>

Administration

The District's note payable on the certificate of participation issue is due on February 1 and August 1 each year. The final payment on the certificate is scheduled to be made on August 1, 2014.

	<u>Balance</u> <u>April 1, 2013</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>March 31, 2014</u>
Certifications of Participation	\$ 235,000	\$ 0	\$ 115,000	\$ 120,000

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
MARCH 31, 2014**

Capital Assets

The Year in Review and Our Future Outlook

ARD undertook several projects associated with its Capital Improvement Program. All projects in fiscal year 2013/2014 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. Ashford Park parking lot remodel
2. Meadow Vista Park Pathway repairs
3. Purchase of Railhead Park playground
4. Meadow Vista and Ashford pond dredging
5. Ashford Park ADA Path of Travel, ADA restroom remodel, ADA playground
6. Regional Park Gym floor replacement (insurance funded)
7. Marsh Skinner Pool (Recreation Park) Expansion Joint Improvement

While still facing revenue challenges, the District's finances have stabilized and property tax revenues have started to increase slightly, having increased a little over 3% in 2013/2014 and projected to increase by 2.5% in 2014/2015.

1. The District's overall property tax revenues declined since fiscal year 07/08 as follows:

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

Despite an increase in property taxes in fiscal 2013/2014, there is still a shortfall of approximately 10%, or \$244,000, from the highs reached in 2007/2008.

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 and rental revenues. While we are cautiously optimistic that the economy is beginning to recover, 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, 2014**

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 3,205,485
Cash with fiscal agent	119,045
Accounts receivable	32,614
Prepaid expenses	35,758
Capital assets, net of accumulated depreciation	<u>5,666,270</u>
Total Assets	<u><u>9,059,172</u></u>
LIABILITIES	
Accounts payable	-
Accrued payroll	56,265
Compensated absences	114,698
Deposits	6,708
Long-term liabilities:	
Due within one year	130,212
Due in more than one year	<u>33,403</u>
Total Liabilities	<u>341,286</u>
NET POSITION	
Invested in capital assets, net of related debt	5,502,655
Restricted	119,045
Unrestricted	<u>3,096,186</u>
Total Net Position	<u><u>\$ 8,717,886</u></u>

**AUBURN AREA RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2014**

	Program Revenue			Net (Expense) Revenue and Change in Net Position
Expenses	Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Governmental Activities
Governmental Activities:				
Recreation	\$3,588,440	\$ 783,203	\$ 117,211	\$ -
Interest on long-term debt	11,677	-	-	-
	<u>3,600,117</u>	<u>783,203</u>	<u>117,211</u>	<u>-</u>
Total governmental activities	<u>3,600,117</u>	<u>783,203</u>	<u>117,211</u>	<u>-</u>
General Revenues:				
				2,466,794
				33,913
				210,082
				(32,175)
				472,065
				3,150,679
				450,976
				8,266,910
				<u>\$ 8,717,886</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
MARCH 31, 2014**

	<u>General Fund</u>	<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and investments	\$ 2,928,609	\$ 276,876	\$ 3,205,485
Cash with fiscal agent	119,045	-	119,045
Accounts receivable	32,614	-	32,614
Prepaid expenses	35,758	-	35,758
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 3,116,026</u>	<u>\$ 276,876</u>	<u>\$ 3,392,902</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accrued payroll	\$ 56,265	\$ -	\$ 56,265
Compensated absences	114,698	-	114,698
Deposits	6,708	-	6,708
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>177,671</u>	<u>-</u>	<u>177,671</u>
Fund Balances:			
Nonspendable	35,758	-	35,758
Restricted	119,045	-	119,045
Committed	1,731,684	276,876	2,008,560
Unassigned	1,051,868	-	1,051,868
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>2,938,355</u>	<u>276,876</u>	<u>3,215,231</u>
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 3,116,026</u>	<u>\$ 276,876</u>	<u>\$ 3,392,902</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
MARCH 31, 2014**

Total fund balances - governmental funds		\$ 3,215,231
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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	13,337,255	
Accumulated depreciation	<u>(7,670,985)</u>	

Net		5,666,270
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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:

Certificates of Participation and leases		<u>(163,615)</u>
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Total net position - governmental activities		\$ 8,717,886
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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, 2014**

	<u>General Fund</u>	<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Program revenues	\$ 783,203	\$ -	\$ 783,203
Rents and concessions	204,987	5,095	210,082
Grants and donations	27,616	6,091	33,707
Interest income	30,955	2,958	33,913
Project revenue	-	15,504	15,504
Mitigation fees	68,000	-	68,000
Tax revenue	2,431,634	35,160	2,466,794
Misc. revenues	472,065	-	472,065
	<u>4,018,460</u>	<u>64,808</u>	<u>4,083,268</u>
EXPENDITURES			
Recreation	3,070,607	89,679	3,160,286
Capital Outlay	594,418	-	594,418
Debt services:			
Principal	124,974	-	124,974
Interest	11,677	-	11,677
	<u>3,801,676</u>	<u>89,679</u>	<u>3,891,355</u>
Excess (deficiency) of revenues over (under) expenditures	<u>216,784</u>	<u>(24,871)</u>	<u>191,913</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from the issuance of debt	<u>53,589</u>	<u>-</u>	<u>53,589</u>
Total other financing sources (uses)	<u>53,589</u>	<u>-</u>	<u>53,589</u>
Net changes in fund balances	<u>270,373</u>	<u>(24,871)</u>	<u>245,502</u>
Fund balance - beginning of year	<u>2,667,982</u>	<u>301,747</u>	<u>2,969,729</u>
Fund balance - end of year	<u>\$ 2,938,355</u>	<u>\$ 276,876</u>	<u>\$ 3,215,231</u>

**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, 2014**

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Change 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	\$	245,502
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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	594,418
Depreciation expense not reported in governmental funds	(428,154)

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	(32,175)
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Proceeds from capital leases are recorded as current financial resources in the fund financial statements but not in the statement of activities	(53,589)
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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	<u>124,974</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 450,976</u>
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**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2014**

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, 2014**

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, 2014**

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, 2014**

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, 2014 was \$114,698.

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, 2014**

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. Restricted Net Position

The government-wide statement of net position reports \$119,045 as restricted, which is restricted under a debt covenant.

K. 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.

L. 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.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 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, 2014 are:

	General Fund	Atwood Park Fund	City Mitigation Fund	Youth Assistance Fund	Government- Wide
Imprest Fund (Petty Cash)	\$ 580	\$ -	\$ -	\$ -	\$ 580
Umpqua Bank	41,311	-	-	-	41,311
Placer County Treasurer – General	2,461,743	-	-	-	2,461,743
ADA Reserve Account	50,032	-	-	-	50,032
Placer County Treasurer – City Trust	-	-	246,946	-	246,946
Youth Assistance Fund – In District	-	-	-	15,082	15,082
Atwood III Fund	-	(756)	-	-	(756)
Atwood III – Equipment Replacement Fund	-	15,604	-	-	15,604
Cell Tower Reserves	348,658	-	-	-	348,658
Arboretum Grant Fund	13,474	-	-	-	13,474
Shockley Maintenance Fund	12,811	-	-	-	12,811
Total operating cash	<u>2,928,609</u>	<u>14,848</u>	<u>246,946</u>	<u>15,082</u>	<u>3,205,485</u>
Cash in Debt Service Fund	119,045	-	-	-	119,045
Total Cash and Cash Equivalents	<u>\$ 3,047,654</u>	<u>\$ 14,848</u>	<u>\$ 246,946</u>	<u>\$ 15,082</u>	<u>\$ 3,324,530</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.

In accordance with applicable State laws, the Placer County Treasurer may invest in derivative securities. However, at March 31, 2014, 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 \$3,324,530 and the bank balance was \$3,393,116 at March 31, 2014. 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, 2014 was fully insured.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2014**

NOTE 2: CASH AND INVESTMENTS - continued

Cash with Fiscal Agent

At March 31, 2014, funds totaling \$119,045 were held at the Bank of New York as reserve for the payment of the Certificates of Participation.

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. At March 31, 2014, the District had no significant interest rate risk related to cash and investments held.

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, 2014, the District had no concentration of credit risk.

NOTE 3: PROPERTY AND EQUIPMENT

Capital assets activity for the year ended March 31, 2014, was as follows:

	Balance April 1, 2013	Additions	Deletions	Reclassifications	Balance March 31, 2014
<u>Governmental Activities</u>					
Capital Assets, not being depreciated:					
Land	\$ 1,156,603	\$ -	\$ -	\$ -	\$ 1,156,603
Construction in progress	59,432	434,404	-	(371,609)	122,227
Total Capital Assets, not being depreciated	<u>1,216,035</u>	<u>434,404</u>	<u>-</u>	<u>(371,609)</u>	<u>1,278,830</u>
Capital Assets, being depreciated:					
Buildings and improvements	11,004,566	6,011	(141,225)	371,609	11,240,961
Equipment & furniture	773,323	83,915	(43,903)	-	813,335
Vehicles	209,242	70,088	(67,767)	-	211,563
Total Capital Assets, being depreciated	<u>11,987,131</u>	<u>160,014</u>	<u>(252,895)</u>	<u>371,609</u>	<u>12,265,859</u>
Total Accumulated Depreciation	<u>(7,670,985)</u>	<u>(428,154)</u>	<u>220,720</u>	<u>-</u>	<u>(7,878,419)</u>
Total Capital Assets, being depreciated, net	<u>4,316,146</u>	<u>(268,140)</u>	<u>(32,175)</u>	<u>371,609</u>	<u>4,387,440</u>
Governmental Activities Capital Assets, Net	<u>\$ 5,532,181</u>	<u>\$ 166,264</u>	<u>\$ (32,175)</u>	<u>\$ -</u>	<u>\$ 5,666,270</u>

Depreciation

Depreciation expense was charged to government functions as follows:

Recreation	<u>\$ 428,154</u>
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**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2014**

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, 2014, 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, 2014 was 10.436% through June 30, 2013 and 10.436% from July 1, 2013 through March 31, 2014 for miscellaneous employees. The contribution requirements of the plan members are established by state statute and the employer contribution rate is established by and may be amended by CalPERS.

C. Annual Pension Cost

For the year ended March 31, 2014, the Auburn Area Recreation and Park District's actual combined contributions were \$210,565. The required contribution for the year ended March 31, 2014 was determined as part of the June 30, 2011 actuarial valuation using the entry age normal actuarial cost method with the contributions

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2014**

NOTE 6: EMPLOYEE RETIREMENT PLAN - continued

C. Annual Pension Cost - continued

determined as a percent of pay. The actuarial assumptions included (a) 7.75% investment rate of return (net of administrative expenses); (b) projected salary increases that vary by duration of service ranging from 3.25% to 14.45% for miscellaneous members, and (c) 3% cost-of-living adjustment. Both (a) and (b) include an inflation component of 3%. The actuarial value of the plan's assets was determined using a technique that smoothes the effect of short-term volatility in the market value of investments over a two to five year period depending on the size of investment gain and/or losses. The plan's unfunded actuarial liability is being amortized.

NOTE 7: GENERAL LONG-TERM DEBT

At March 31, 2014, the general long-term debt consisted of the following:

	Balance April 1, 2013	Additions	Retirements	Balance March 31, 2014
Certificates of Participation	\$ 235,000	\$ -	\$ (115,000)	\$ 120,000
John Deere Inc. Lease	-	53,589	(9,974)	43,615
Totals	\$ 235,000	\$ 53,589	\$ (124,974)	\$ 163,615

Certificates of Participation:

Refunding Certificates of Participation in the amount of \$1,500,000 were issued through the California Special Districts Association Finance Corporation. The 1996 series Z COPs were issued to refinance the construction costs of a gymnasium/community center. The District has entered into a lease agreement with the California Special Districts Association Finance Corporation and Dai Ichi Kangyo Bank whereby the District agrees to lease the property for the purpose of financing the project. The District will make semi-annual payments equal to the debt payments, which are due in annual installments of \$50,000 to \$120,000 through August, 2015, with interest at 3.65% to 5.3%. The balance at March 31, 2014 was \$ 120,000. The annual requirements to amortize the 1996 series Z COPs payable outstanding as of March 31, 2014 are as follows:

Year Ending March 31,	Principal	Interest	Total
2015	\$ 120,000	\$ 3,300	\$ 123,300
	<u>\$ 120,000</u>	<u>\$ 3,300</u>	<u>\$ 123,300</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2014**

NOTE 7: GENERAL LONG-TERM DEBT - continued

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%. The following is a schedule of lease payments through the end of the lease:

<u>Year Ending March 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 10,212	\$ 1,676	\$ 11,888
2016	10,661	1,228	11,889
2017	11,127	760	11,887
2018	11,616	271	11,887
	<u>\$ 43,616</u>	<u>\$ 3,935</u>	<u>\$ 47,551</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2014**

NOTE 8: 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	\$ 35,758	\$ -	\$ 35,758
Restricted:			
Debt service fund	<u>119,045</u>	<u>-</u>	<u>119,045</u>
Committed:			
Annual contingency	444,950	-	444,950
Future capital construction	602,643	-	602,643
Annual equipment replacement	608,531	-	608,531
City mitigation fund	-	246,946	246,946
Shockley maintenance fund	12,809	-	12,809
Arboretum grant fund	12,719	-	12,719
Atwood III reserves	-	14,848	14,848
Youth assistance	-	15,082	15,082
ADA reserve	50,032	-	50,032
Total Committed	<u>1,731,684</u>	<u>276,876</u>	<u>2,008,560</u>
Unassigned	<u>1,051,868</u>	<u>-</u>	<u>1,051,868</u>
Total Fund Balances	<u>\$ 2,938,355</u>	<u>\$ 276,876</u>	<u>\$ 3,215,231</u>

NOTE 9: 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, 2014**

NOTE 9: JOINT VENTURE - continued

A. <u>Entity</u>	CAPRI
B. <u>Purpose</u>	To pool member contributions and realize the advantages of self-insurance.
C. <u>Participants</u>	As of June 30, 2012, 61 member districts.*
D. <u>Governing Board</u>	Seven representatives employed by members.
E. <u>Payments for the Current Year</u>	<u>\$ 89,183</u>
F. <u>Condensed Financial</u>	<u>June 30, 2012** (Audited)</u>
Total Assets	<u>\$ 24,162,459</u>
Total Liabilities	\$ 10,767,178
Net Assets	13,395,281
Total Liabilities and Net Assets	<u>\$ 24,162,459</u>
Total Revenues	\$ 6,661,931
Total Expenses	<u>(3,915,415)</u>
Change in Net Assets	<u>\$ 2,746,516</u>
Member Agencies Share of Year-End Assets, Liabilities, or Net Assets	**

* Most current information available.

** Has not been calculated.

NOTE 10: SUBSEQUENT EVENTS

The District's management evaluated its fiscal year 2014 financial statements for subsequent events through July 15, 2014, the date the financial statements were available to be issued. The District entered into an agreement on July 14, 2014 to approve the construction of a cell phone tower at Recreation Park and lease that space with Sacramento Valley Limited Partnership dba Verizon Wireless on that cell tower.

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, 2014**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Program revenues	\$ 697,400	\$ 697,400	\$ 783,203	\$ 85,803
Rents and concessions	223,561	223,561	204,987	(18,574)
Grants and donations	20,750	20,750	27,616	6,866
Interest income	42,350	42,350	30,955	(11,395)
Project revenue	260,000	260,000	-	(260,000)
Mitigation fees	-	-	68,000	68,000
Tax revenue	2,374,296	2,374,296	2,431,634	57,338
Misc. revenues	31,400	31,400	472,065	440,665
	<u>3,649,757</u>	<u>3,649,757</u>	<u>4,018,460</u>	<u>368,703</u>
EXPENDITURES				
Recreation	3,051,998	3,051,998	3,070,607	(18,609)
Capital Outlay	716,459	716,459	594,418	122,041
Debt services:		-		
Principal	110,000	110,000	124,974	(14,974)
Interest	33,722	33,722	11,677	22,045
	<u>3,912,179</u>	<u>3,912,179</u>	<u>3,801,676</u>	<u>110,503</u>
Excess (deficiency) of revenues over (under) expenditures			216,784	
OTHER FINANCING SOURCES (USES)				
Proceeds from the issuance of debt			<u>53,589</u>	
Total other financing sources (uses)			<u>53,589</u>	
Net changes in fund balances			270,373	
Fund balance - beginning of year			<u>2,667,982</u>	
Fund balance - end of year			\$ 2,938,355	

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
MARCH 31, 2014**

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 1st to March 31st, 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.

SUPPLEMENTARY INFORMATION

**AUBURN AREA RECREATION AND PARK DISTRICT
COMBINING BALANCE SHEET - NON-MAJOR FUNDS
March 31, 2014**

	Atwood Park Fund	City Mitigation Fund	Youth Assistance Fund	Total Non-major Funds
Assets				
Cash and investments	\$ 14,848	\$ 246,946	\$ 15,082	\$ 276,876
	<hr/>			
Fund Balances				
Fund Balances:				
Committed	\$ 14,848	\$ 246,946	\$ 15,082	\$ 276,876
	<hr/>			

**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, 2014**

	Atwood Park Fund	City Mitigation Fund	Youth Assistance Fund	Total Non-major Funds
REVENUES				
Rents and concessions	\$ -	\$ -	\$ 5,095	\$ 5,095
Grants and donations	-	-	6,091	6,091
Interest income	-	2,958	-	2,958
Project revenue	-	15,504	-	15,504
Tax revenue	35,160	-	-	35,160
Misc. revenues	-	-	-	-
Total revenues	35,160	18,462	11,186	64,808
EXPENDITURES				
Recreation	40,207	36,396	13,076	89,679
Total expenditures	40,207	36,396	13,076	89,679
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(5,047)	(17,934)	(1,890)	(24,871)
Fund balance - beginning of year	19,895	264,880	16,972	301,747
Fund balance - end of year	<u>\$ 14,848</u>	<u>\$ 246,946</u>	<u>\$ 15,082</u>	<u>\$ 276,876</u>

**AUBURN AREA
RECREATION & PARK DISTRICT**

MANAGEMENT REPORT

FOR THE YEAR ENDED MARCH 31, 2014

AUBURN AREA RECREATION & PARK DISTRICT

Management Report
For the Year Ended March 31, 2014

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