

**AUBURN AREA RECREATION AND PARK DISTRICT MEETING OF THE
BOARD OF DIRECTORS & FRIENDS OF THE AUBURN AREA RECREATION & PARKS, INC.
501 c (3) AGENDA**

6:00 P.M.

**THURSDAY, JULY 30, 2015
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

Holbrook _____ Ferris _____ Gray _____ Ainsleigh _____ Lynch _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

None.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Holbrook _____ Ferris _____ Gray _____ Ainsleigh _____ Lynch _____

Roll Call Vote

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

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

_____ **5.1 Review and Approval of the June 22, 2015 Auburn Area Recreation & Park District Minutes of the Special Meeting of the Board of Directors and June 25, 2015 Meeting of the Board of Directors**

Review and approval of minutes.

_____ **5.2 Review of Cash Requirements for June, 2015 (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, 2015 (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 _____

Holbrook _____ Ferris _____ Gray _____ Ainsleigh _____ Lynch _____

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

_____ **7.1 Audit for 2014 – 2015**

Shall the Auburn Area Recreation & Park District approve the audit for 2014 – 2015?

Motion by _____ second by _____ to _____

Holbrook _____ Ferris _____ Gray _____ Ainsleigh _____ Lynch _____

Roll Call Vote

_____ 7.2 **Recreation Park Bocce Ball Courts**

Shall the Auburn Area Recreation & Park District Board of Directors adopt Resolution Number 2015-10 approving a construction contract for \$94,519.28 from TJR Resources for the construction of bocce ball courts at Recreation Park?

Motion by _____ second by _____ to _____

Holbrook _____ Ferris _____ Gray _____ Ainsleigh _____ Lynch _____

Roll Call Vote

_____ 7.3 **Amendment of ARD Employee Medical Benefits Amounts (Standing Finance Committee)**

Shall the Auburn Area Recreation & Park District Board amend the ARD Employee medical benefits amounts?

Motion by _____ second by _____ to _____

Holbrook _____ Ferris _____ Gray _____ Ainsleigh _____ Lynch _____

Roll Call Vote

8.0 NEW BUSINESS

_____ 8.1 **Quarterly Meeting of the Friends of Auburn Area Recreation & Parks, Inc. Review of 501 c (3) Financials**

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

Motion by _____ second by _____ to _____

Holbrook _____ Ferris _____ Gray _____ Ainsleigh _____ Lynch _____

Roll Call Vote

_____ 8.2 **Memorial for Curt Smith (Program, Personnel, Policy, Fee & Legal Review Committee)**

Shall the Auburn Area Recreation and Park District consider naming the new Railhead Park playground the “Curtis E. Smith Memorial Playground”?

Motion by _____ second by _____ to _____

Holbrook _____ Ferris _____ Gray _____ Ainsleigh _____ Lynch _____

Roll Call Vote

_____ 8.3 **Obsolescence List (Standing Finance Committee)**

Shall the Auburn Area Recreation and Park District approve the 2015/2016 funding for replacement equipment, funded from the Equipment reserve?

Motion by _____ second by _____ to _____

Holbrook _____ Ferris _____ Gray _____ Ainsleigh _____ Lynch _____

Roll Call Vote

_____ 8.4 **Resolution Number 2015-09, Funding Reserves and Board Resolution for Transfer of Same (Standing Finance Committee)**

Shall the Auburn Area Recreation & Park District Board of Directors adopt Resolution Number 2015-09, A Resolution of the Governing Board of Directors of the Auburn Area Recreation & park District Approving the Transfer of Funds in the Amount of \$50,000 from the General Funds to the Equipment Reserve Fund, \$175,000 from the General Fund to the Future Capital Construction Reserve and \$5,000 from the General Fund to the ADA Reserve?

Motion by _____ second by _____ to _____

Holbrook _____ Ferris _____ Gray _____ Ainsleigh _____ Lynch _____

Roll Call Vote

_____ **8.5 California Special Districts Association 2015 Board Elections**

Shall the Auburn Area Recreation & Park District Board of Directors vote for a candidate for the California Special Districts Association 2015 Board Elections?

Motion by _____ second by _____ to _____

Holbrook _____ Ferris _____ Gray _____ Ainsleigh _____ Lynch _____

Roll Call Vote

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

- 1. Discussion of County Mitigation Funds, balance \$300,353.
- 2. Discussion of Board member photographs & shirts.

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

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

_____ **11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

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

_____ **13.0 CLOSED SESSION**

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

Title: District Administrator

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

ADJOURNMENT

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

7-24-15
Date

11:10 AM
Time

P. Larson
Clerk to the Board

SECTION: 5.0

**ITEM: 5.1 REVIEW AND APPROVAL OF THE JUNE 22, 2015
SPECIAL MEETING OF THE BOARD OF
DIRECTORS AND JUNE 25, 2015 MINUTES 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**

Monday, June 22, 2015, 6:00 p.m.
Canyon View Community Center
471 Maidu Drive
Auburn, CA

Board Members

Present: Chairman Scott Holbrook
Director Jim Ferris
Director Jim Gray
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 Meeting of the Board of Directors was called to order at 6:02 p.m. by Chairman Holbrook.

2.0 PUBLIC COMMENT

None.

3.0 Interview of Candidates for Board Vacancy

The Auburn Area Recreation & Park District Board of Directors interviewed Monique Margot, Bud Rietjens, Lisa Kodl, Mike Lynch, Mark Smith and Ronald Krumbach for the board vacancy. An appointment to fill the vacancy by the Board will be made at the June 25, 2015 Board of Directors meeting.

ADJOURNMENT - As there was no further business, the meeting was adjourned at 7:04 p.m.

Board Secretary

Date

**Auburn Area Recreation and Park District
Minutes**

of the Meeting of the Board of Directors

Thursday, June 25, 2015, 6:00 p.m.

Canyon View Community Center

471 Maidu Drive

Auburn, CA

Board Members

Present: Chairman Scott Holbrook
Director Jim Ferris
Director Jim Gray
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
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 Holbrook.

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

None.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Ferris and seconded by Director Gray to approve the agenda as written with item 8.1 being moved to 7.2.

Director Ainsleigh – Yes
Director Ferris – Yes
Director Gray – Yes
Director Holbrook – Yes

4 – 0 Motion carries.

4.0 PUBLIC COMMENT

None.

5.0 CONSENT ITEMS

5.1 Review and Approval of the May 28, 2015 Auburn Area Recreation & Park District Minutes of the Board of Directors

5.2 Review of Cash Requirements for May, 2015 (Standing Finance Committee)

5.3 Review of Financials for May, 2015 (Standing Finance Committee)

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

Roll Call Vote

Director Ainsleigh – Yes
Director Ferris – Yes
Director Gray – Yes
Director Holbrook – Yes

4 – 0 Motion carries.

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS

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

7.0 UNFINISHED BUSINESS

7.1 Appointment of a New Director to Fill the ARD Board Vacancy

A motion was made by Director Holbrook and seconded by Director Ferris to nominate Mike Lynch to fill the ARD Board vacancy.

Roll Call Vote

Director Ainsleigh – Yes
Director Ferris – Yes
Director Gray – Yes
Director Holbrook – No

3 – 1 Motion carries.

Director Lynch was administered the Oath of Office by District Administrator Kahl Muscott.

7.2 Item 8.1, Re-Organization of Job Descriptions became item 7.2 (May, 2015 Program, Personnel, Policy, Fee & Legal Review)

A motion was made by Director Ainsleigh and seconded by Director Ferris to approve the re-organization of Facilities & Grounds job descriptions, eliminating certain job descriptions, and creating new job descriptions.

Roll Call Vote

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

5 – 0 Motion carries.

7.3 Resolution Number 2015-07, A Resolution to Indemnify Placer County for Collection of Atwood III Assessments (Acquisition & Development Committee)

A motion was made by Director Ainsleigh and seconded by Director Lynch to adopt Resolution Number 2015-07, A Resolution to Indemnify Placer County for Collection of Atwood III Assessments.

Roll Call Vote

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

5 – 0 Motion carries.

7.4 Resolution Number 2015-08, A Resolution of the Board of Directors of the Auburn Area Recreation & Park District, Approving Engineer's Report, Confirming Diagram and Assessment and Ordering Levy of Assessment for Fiscal Year 2015-2016 for the Atwood Ranch III Landscaping & Lighting Assessment District (Acquisition & Development Committee)

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

A motion was made by Director Holbrook and seconded by Director Gray to adopt Resolution 2015-08, A Resolution of the Board of Directors of the Auburn Area Recreation & Park District, Approving Engineer's Report, Confirming Diagram and Assessment and Ordering Levy of Assessment for Fiscal Year 2015-2016 for the Atwood Ranch III Landscaping & Lighting Assessment District.

Roll Call Vote

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

5 – 0 Motion carries.

7.5 Re-Naming Recreation and/or Regional Parks (Standing Finance Committee)

A motion was made by Director Holbrook and seconded by Director Gray not to change the names of Recreation and Regional Parks.

Roll Call Vote

Director Gray – Yes
Director Holbrook – Yes
Director Ainsleigh – No
Director Ferris – No
Director Lynch – Abstained

2 – 2 – 1 Motion did not pass.

A second motion was made by Director Holbrook and seconded by Director Ainsleigh to change the names of Recreation and Regional Parks.

Roll Call Vote

Director Ainsleigh – Yes
Director Ferris – Yes
Director Gray – No
Director Holbrook – No
Director Lynch – Abstained

2 – 2 – 1 Motion did not pass.

8.0 NEW BUSINESS

Item 8.1, Re-Organization of Job Descriptions was moved and became item 7.2.

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

1. Multigenerational Community Center - information was provided.
2. Energy Efficiency Upgrades – information was provided.
3. Placer County Local Agency Formation Commission Preliminary Budget for Fiscal Year 2015 – 2016.- information was provided

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

Correspondence was attached in the packet.

12.0 PUBLIC COMMENT

None.

13.0 CLOSED SESSION – the Board went into Closed Session at 7:10 p.m.

- 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

Open Session began at 7:30 p.m.

The District Administrator received a satisfactory evaluation.

ADJOURNMENT - As there was no further business, the meeting was adjourned at 7:31 p.m.

Board Secretary

Date

SECTION: 5.0

ITEM: 5.2 REVIEW OF CASH REQUIREMENTS FOR JUNE, 2015

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: \$191,393.26

Ranges: From: To: From: To:
 Check Number First Last Check Date 6/1/2015 6/30/2015
 Vendor ID First Last Checkbook ID UMPQ UMPQ
 Vendor Name First Last

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
12078	1099-28	James A. Gray	6/4/2015	UMPQ	PMCHK00002234	\$90.00
12079	S0016	Sam's Club	6/4/2015	UMPQ	PMCHK00002234	\$501.72
12080	S0044	State of California Community	6/4/2015	UMPQ	PMCHK00002234	\$25.00
12081	S1007	Stationary Engineers, Local 39	6/4/2015	UMPQ	PMCHK00002234	\$258.85
12082	S1010	State Disbursement Unit	6/4/2015	UMPQ	PMCHK00002234	\$87.50
12083	TEMPS	Rhea Stanley	6/4/2015	UMPQ	PMCHK00002234	\$55.00
12084	U0019	US Bank	6/9/2015	UMPQ	PMCHK00002235	\$19,745.52
012144	A0146	Petty Cash	6/12/2015	UMPQ	PMCHK00002237	\$1,500.00
012145	P0021	Petty Cash	6/12/2015	UMPQ	PMCHK00002237	\$281.19
012146	P0029	Placer County Environmental He	6/12/2015	UMPQ	PMCHK00002237	\$175.00
12085	1099-117	Juan Aceituno	6/12/2015	UMPQ	PMCHK00002236	\$130.00
12086	1099-178	VDR Inc DBA K9 101	6/12/2015	UMPQ	PMCHK00002236	\$147.00
12087	1099-193	Celena Polena	6/12/2015	UMPQ	PMCHK00002236	\$260.00
12088	1099-203	Susan Thomas	6/12/2015	UMPQ	PMCHK00002236	\$117.00
12089	1099-230	Karen Leese	6/12/2015	UMPQ	PMCHK00002236	\$216.00
12090	1099-239	Macintosh-Oddo	6/12/2015	UMPQ	PMCHK00002236	\$1,716.00
12091	1099-252	Donna Lisa Otto	6/12/2015	UMPQ	PMCHK00002236	\$552.50
12092	1099-254	Ralph Kendrick	6/12/2015	UMPQ	PMCHK00002236	\$330.00
12093	1099-269	Deborah Lynn	6/12/2015	UMPQ	PMCHK00002236	\$58.50
12094	1099-282	Paul Emery	6/12/2015	UMPQ	PMCHK00002236	\$650.00
12095	1099-291	Isaac Humber	6/12/2015	UMPQ	PMCHK00002236	\$136.50
12096	1099-295	Juli Land-Marx, dba Image Net	6/12/2015	UMPQ	PMCHK00002236	\$1,300.00
12097	1099-49	Paula Duffy	6/12/2015	UMPQ	PMCHK00002236	\$208.00
12098	1099-53	Patricia Waskowiak	6/12/2015	UMPQ	PMCHK00002236	\$48.34
12099	A0001	Recology Auburn Placer	6/12/2015	UMPQ	PMCHK00002236	\$774.56
12100	A0027	Recology Auburn Placer	6/12/2015	UMPQ	PMCHK00002236	\$1,205.95
12101	A0134	Advanced Intregrated Pest Mana	6/12/2015	UMPQ	PMCHK00002236	\$673.50
12103	C0058	City Of Auburn	6/12/2015	UMPQ	PMCHK00002236	\$1,549.50
12104	C0094	Curt's Auto Body	6/12/2015	UMPQ	PMCHK00002236	\$500.00
12105	C0104	Campora Propane Service	6/12/2015	UMPQ	PMCHK00002236	\$391.61
12106	C0111	Central Valley Broadband	6/12/2015	UMPQ	PMCHK00002236	\$59.95
12107	C0113	Cooks Portable Toilets & Septi	6/12/2015	UMPQ	PMCHK00002236	\$723.38
12108	C0117	SupplyWorks	6/12/2015	UMPQ	PMCHK00002236	\$481.21
12109	D0025	Dawson Oil Company	6/12/2015	UMPQ	PMCHK00002236	\$1,677.25
12110	D0066	De Lage Landen	6/12/2015	UMPQ	PMCHK00002236	\$591.56
12111	F0032	Fechter & Company, CPAs	6/12/2015	UMPQ	PMCHK00002236	\$8,561.00
12112	F0034	Joe Fecko	6/12/2015	UMPQ	PMCHK00002236	\$34.41
12113	G0045	GSSA UMPIRES	6/12/2015	UMPQ	PMCHK00002236	\$924.00
12114	G0077	Gold Country Water	6/12/2015	UMPQ	PMCHK00002236	\$61.50
12115	J0012	Deere Credit, Inc.	6/12/2015	UMPQ	PMCHK00002236	\$990.63
12116	K0011	Kaiser Foundation Health Plan,	6/12/2015	UMPQ	PMCHK00002236	\$19,537.66
12117	L0023	Vincent Garcia Lopez	6/12/2015	UMPQ	PMCHK00002236	\$23.50
12118	L0027	Pat Larson	6/12/2015	UMPQ	PMCHK00002236	\$30.71
12119	M0048	Joanna McNutt	6/12/2015	UMPQ	PMCHK00002236	\$26.66
12120	M0098	Meadow Vista County Water Dist	6/12/2015	UMPQ	PMCHK00002236	\$698.68
12121	M0099	George Eric Menig DBA Menig We	6/12/2015	UMPQ	PMCHK00002236	\$900.00
12122	N0012	Nevada Irrigation District	6/12/2015	UMPQ	PMCHK00002236	\$948.15
12123	N0042	Fletcher Nielsen	6/12/2015	UMPQ	PMCHK00002236	\$1,000.00
12124	P0005	Placer County Water Agency	6/12/2015	UMPQ	PMCHK00002236	\$144.22
12125	P0007	Pacific Gas & Electric Company	6/12/2015	UMPQ	PMCHK00002236	\$442.31
12126	S0094	Manouch Shirvanioun	6/12/2015	UMPQ	PMCHK00002236	\$66.13
12127	S1000	State Of California/DOJ	6/12/2015	UMPQ	PMCHK00002236	\$224.00
12128	TEMPA	Bambi Anderson	6/12/2015	UMPQ	PMCHK00002236	\$55.00
12130	TEMPC	Marvin Cave	6/12/2015	UMPQ	PMCHK00002236	\$55.00
12131	TEMPD	Carlos Delpozo	6/12/2015	UMPQ	PMCHK00002236	\$55.00
12132	TEMPE	Carmen Eichorn	6/12/2015	UMPQ	PMCHK00002236	\$55.00
12133	TEMPF	Kathryn Fujii	6/12/2015	UMPQ	PMCHK00002236	\$15.00
12134	TEMPL	Jennifer Lyons	6/12/2015	UMPQ	PMCHK00002236	\$5.00
12135	TEMPP	Annie Mascarro	6/12/2015	UMPQ	PMCHK00002236	\$10.00
12136	TEMPS	Tena Sjolund	6/12/2015	UMPQ	PMCHK00002236	\$55.00
12137	TEMPT	Samantha Troy	6/12/2015	UMPQ	PMCHK00002236	\$46.00
12138	TEMPU	Elizabeth Unden	6/12/2015	UMPQ	PMCHK00002236	\$60.00
12139	TEMPW	Jessica Wertz	6/12/2015	UMPQ	PMCHK00002236	\$75.00
12140	U0028	U.S. Bank Equipment Finance	6/12/2015	UMPQ	PMCHK00002236	\$383.82
12141	V0007	Verizon Wireless	6/12/2015	UMPQ	PMCHK00002236	\$556.35
12142	V0010	Vermont Systems, Inc.	6/12/2015	UMPQ	PMCHK00002236	\$3,908.36
12143	V0013	Pam Vann	6/12/2015	UMPQ	PMCHK00002236	\$85.47

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
12147	S1007	Stationary Engineers, Local 39	6/18/2015	UMPQ	PMCHK00002238	\$260.16
12148	S1010	State Disbursement Unit	6/18/2015	UMPQ	PMCHK00002238	\$87.50
12149	TEMPL	Pam Linnane	6/18/2015	UMPQ	PMCHK00002238	\$540.00
12150	TEMPP	Theresa Penman	6/18/2015	UMPQ	PMCHK00002238	\$60.00
12151	1099-104	Thomas Seibel	6/26/2015	UMPQ	PMCHK00002239	\$65.00
12152	1099-147	Tom Isaac	6/26/2015	UMPQ	PMCHK00002239	\$585.00
12153	1099-218	Auburn Gymnastics Center	6/26/2015	UMPQ	PMCHK00002239	\$936.00
12154	1099-256	Healing Pastures, Inc.	6/26/2015	UMPQ	PMCHK00002239	\$68.25
12155	1099-264	Philip Green	6/26/2015	UMPQ	PMCHK00002239	\$65.00
12156	1099-277	Foothill Karake Do	6/26/2015	UMPQ	PMCHK00002239	\$91.00
12157	1099-295	Juli Land-Marx, dba Image Net	6/26/2015	UMPQ	PMCHK00002239	\$250.00
12158	1099-306	Renee Berg	6/26/2015	UMPQ	PMCHK00002239	\$680.56
12159	1099-49	Paula Duffy	6/26/2015	UMPQ	PMCHK00002239	\$266.50
12160	1099-5	Daniel Crandall DBA:Current A	6/26/2015	UMPQ	PMCHK00002239	\$241.50
12161	A0069	Advantage Business Communicati	6/26/2015	UMPQ	PMCHK00002239	\$124.70
12162	A0123	Keith Deal DBA Astro Jump of S	6/26/2015	UMPQ	PMCHK00002239	\$250.00
12163	A0149	APPAC	6/26/2015	UMPQ	PMCHK00002239	\$470.00
12164	C0002	CARPD	6/26/2015	UMPQ	PMCHK00002239	\$2,500.00
12165	C0072	CIT Technology Fin. Serv., Inc	6/26/2015	UMPQ	PMCHK00002239	\$450.43
12166	C0075	Cintas Corporation	6/26/2015	UMPQ	PMCHK00002239	\$316.38
12167	C0104	Campora Propane Service	6/26/2015	UMPQ	PMCHK00002239	\$68.23
12168	C0111	Central Valley Broadband	6/26/2015	UMPQ	PMCHK00002239	\$259.90
12169	C0113	Cooks Portable Toilets & Septi	6/26/2015	UMPQ	PMCHK00002239	\$1,424.60
12170	C0118	California Playground Builders	6/26/2015	UMPQ	PMCHK00002239	\$11,651.00
12171	D0015	Department of Social Services	6/26/2015	UMPQ	PMCHK00002239	\$484.00
12172	E0011	ECORP Consulting, Inc.	6/26/2015	UMPQ	PMCHK00002239	\$855.00
12173	E0012	Eagle Fence Company, Inc	6/26/2015	UMPQ	PMCHK00002239	\$3,790.00
12174	G0027	Giuliani & Kull, Inc.	6/26/2015	UMPQ	PMCHK00002239	\$2,350.00
12175	G0077	Gold Country Water	6/26/2015	UMPQ	PMCHK00002239	\$182.25
12176	G0092	Green Valley Security, Inc.	6/26/2015	UMPQ	PMCHK00002239	\$340.00
12177	H0056	Humana Dental Ins. Co	6/26/2015	UMPQ	PMCHK00002239	\$1,567.52
12178	I0018	William Joseph La Flour	6/26/2015	UMPQ	PMCHK00002239	\$625.00
12179	K0019	Kronick, Moskovitz, Tiedemann	6/26/2015	UMPQ	PMCHK00002239	\$62.50
12180	M0019	Kahl Muscott	6/26/2015	UMPQ	PMCHK00002239	\$180.40
12181	M0043	Mobile Rock Incorporated	6/26/2015	UMPQ	PMCHK00002239	\$525.00
12182	M0071	Mission Protection Systems Inc	6/26/2015	UMPQ	PMCHK00002239	\$189.00
12183	N0003	Norris Electric, Inc.	6/26/2015	UMPQ	PMCHK00002239	\$369.42
12184	N0043	NC Concrete Construction	6/26/2015	UMPQ	PMCHK00002239	\$4,845.00
12185	O0018	Owens Construction	6/26/2015	UMPQ	PMCHK00002239	\$54,750.00
12186	P0005	Placer County Water Agency	6/26/2015	UMPQ	PMCHK00002239	\$5,641.41
12187	P0007	Pacific Gas & Electric Company	6/26/2015	UMPQ	PMCHK00002239	\$10,762.45
12188	P0023	PG&E	6/26/2015	UMPQ	PMCHK00002239	\$119.48
12189	S0034	Sierra Chemical Co.	6/26/2015	UMPQ	PMCHK00002239	\$2,078.45
12190	T0058	TelePacific Communications	6/26/2015	UMPQ	PMCHK00002239	\$843.02
12191	TEMPB	Wells Fargo Advisors, LLC	6/26/2015	UMPQ	PMCHK00002239	\$240.00
12192	TEMPC	Mary Churchwell	6/26/2015	UMPQ	PMCHK00002239	\$310.00
12193	TEMPE	Leslie Garten	6/26/2015	UMPQ	PMCHK00002239	\$70.00
12194	TEMPI	Caroline Hinkelman	6/26/2015	UMPQ	PMCHK00002239	\$25.00
12195	TEMPL	Tony Lewandowski	6/26/2015	UMPQ	PMCHK00002239	\$35.00
12196	TEMPP	Megan Moss	6/26/2015	UMPQ	PMCHK00002239	\$310.00
12197	TEMPN	Kelly Nadeau	6/26/2015	UMPQ	PMCHK00002239	\$155.00
12198	TEMPP	Karin Payette	6/26/2015	UMPQ	PMCHK00002239	\$90.00
12199	TEMPP	Jamie Radmacher	6/26/2015	UMPQ	PMCHK00002239	\$50.00
12200	TEMPW	Karra Williams	6/26/2015	UMPQ	PMCHK00002239	\$260.00
12201	X0002	P&G	6/26/2015	UMPQ	PMCHK00002239	\$325.00

Total Checks: 122

Total Amount of Checks: \$191,393.26
 =====

SECTION: 5.0

ITEM: 5.3 REVIEW OF FINANCIALS FOR JUNE, 2015

DESCRIPTION:

INFORMATION: SEE ATTACHED INFORMATION

**STAFF
RECOMMENDATION: REVIEW AND APPROVE FINANCIALS FOR JUNE,
2015**

PROFIT & LOSS										
15/16 Approved Budget										
	Approved Budget FY 15-16	% Of Total	Mid-Yr Revision FY 15-16	% Of Total	June ACTUALS	Last Yr June Actuals	YTD ACTUALS	YTD BUDGET		
Operating Revenues										
Program Revenue	860,100	18%	-	#DIV/0!	141,989	120,144	343,494	323,850	63%	
Facility Revenue	188,504	4%	-	#DIV/0!	18,548	16,331	84,676	77,000	9%	
Misc. Revenue	56,500	1%	-	#DIV/0!	9,172	7,822	15,466	19,600	4%	
Grants & Donations	382,450	8%	-	#DIV/0!	153	4,300	521	-	2%	
Interest Income	34,900	1%	-	#DIV/0!	253	5,062	6,033	8,800	3%	
Projects Revenue	395,100	8%	-	#DIV/0!	-	-	127,700	-	0%	
Tax Revenue	2,673,774	56%	-	#DIV/0!	62,888	37,961	1,089,946	1,042,932	20%	
In Kind	-	0%	-	#DIV/0!	-	-	-	-	0%	
Transf in from Cap Const & City Trust	178,417		-		-	-	-	-	0%	
Total Operating Revenue	4,769,745	100.00	-		233,003	191,620	1,667,836	1,472,182	100.0	
Expenditures										
Program Expense	236,675	5%	-	#DIV/0!	24,027	15,901	42,304	45,100	4%	
Operating & Supplies	343,830	7%	-	#DIV/0!	30,106	26,736	74,856	87,670	7%	
Utilities Expense	213,400	5%	-	#DIV/0!	8,422	16,306	41,340	40,250	4%	
Professional Services	35,125	1%	-	#DIV/0!	9,479	10,607	17,621	17,300	3%	
Building & Grounds Maintenance	247,600	5%	-	#DIV/0!	9,532	12,673	23,308	55,800	3%	
Property Tax Admin.	56,091	1%	-	#DIV/0!	-	-	-	-	0%	
Wages	1,739,431	38%	-	#DIV/0!	137,472	118,625	315,138	314,455	29%	
Benefits & Payroll Costs	677,388	15%	-	#DIV/0!	55,231	53,012	158,882	159,327	13%	
Fixed Asset Expense	47,500	1%	-	#DIV/0!	1,550	-	1,550	16,000	0%	
Capital Improvement Projects	949,467	21%	-	#DIV/0!	81,249	25,032	382,022	149,850	6%	
Debt Services	15,479	0%	-	#DIV/0!	991	124,291	2,972	2,973	31%	
Special Dept Expenses (equip res.)	55,000	1%	-	#DIV/0!	-	-	-	-	0%	
Project Expenditures	-	0%	-	#DIV/0!	-	-	-	-	0%	
Misc Expense	-	0%	-	#DIV/0!	-	-	-	-	0%	
Total Expenditures	4,616,986	100.00	-		358,059	403,183	1,059,993	888,725	100%	
Net Revenue Over Expenditures	\$ 152,759	3.20	\$ -		\$ (125,056)	(211,563)	\$607,843	\$583,457		
Annual Contingency Reserve (1-2%)	\$ 450,000		\$ 450,000		\$ 450,000		\$ 450,000	\$ 450,000		
Annual Equip Replacement Reserve	\$ 658,531		\$ 658,531		\$ 658,531		\$ 658,531	\$ 658,531		
Future Capital Construction Reserve	\$ 569,971		\$ 569,971		\$ 569,971		\$ 569,971	\$ 569,971		
ADA Reserve	\$ 50,032		\$ 50,032		\$ 50,032		\$ 50,032	\$ 50,032		
TOTAL RESERVES	\$ 1,728,534		\$ 1,728,534		\$ 1,728,534		\$ 1,728,534	\$ 1,728,534		

As Of 6/30/2015
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	61,820.66
Placer County Treasure-General	3,329,093.79
ADA Reserve Account	55,031.75
Cell Tower Reserves	135,134.19
Placer County Treasurer - City Trust	363,048.98
Youth Asst. Fund	6,502.05
Atwood Fund	9,054.36
Atwood - Equip Replacement Fund	15,603.66
Arboretum Grant Fund	13,275.73
Bike Park Fund	85.00
Shockley Maint Fund	8,871.11
Accounts Receivable	33,235.77
A/R - 501C3 Group	7,520.00
Daycamp Receivables	19,199.00
Prepaid Liability Expense	0.02
Prepaid Workers Compensation Insurance	13,045.36
	<hr/>
Total Current Assets	\$4,071,101.43
Fixed Assets	
Fixed Assets: Land	\$1,156,603.12
Fixed Assets: Structures	11,335,825.34
Fixed Assets: Equipment	704,077.26
Fixed Assets: Computer Equipment & Software	114,495.68
Fixed Assets: Vehicles	211,563.58
Fixed Assets: Office Furniture & Rec Equipment	48,123.75
Construction In Progress	620,078.96
Less: Accumulated Depreciation	(8,381,866.34)
	<hr/>
Total Fixed Assets	\$5,808,901.35
Total Assets	<u><u>\$9,880,002.78</u></u>

Auburn Rec & Park
Balance Sheet
As Of 6/30/2015
For All Segment1s
For All Segment2s
For Segment3 0000 To 9999
For All Segment4s

	Current YTD
LIABILITIES and EQUITY	
Current Liabilities	
Prepaid Revenue	\$43.00
Gift Certificates	508.00
Sales Tax Payable	174.86
Social Security-FICA Payable	0.01
Compensated Absenses	111,842.70
	\$112,568.57
Total Current Liabilities	
Long Term Liabilities	
John Deere Financial Payable	\$34,148.65
	\$34,148.65
Total Long Term Liabilities	
Total Liabilities	
	\$146,717.22
Fund Balances	
GFB: Youth Assistance Fund	\$6,502.05
GFB: General Fund Balance	559,166.41
Investments in Fixed Assets	6,320,818.97
Less: Net of Related Debt	(34,148.65)
RFB: Reserved (City Mitigation)	362,632.30
RFB: Annual Equip Replacement Reserv.	658,530.72
RFB: Annual Contingency Reserve	450,000.00
RFB: Reserved for Future Capital Construction	569,971.28
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	9,054.36
RFB: Atwood III-Equip Repl Fund	15,603.66
GFB- Cell Tower Reserves	135,134.19
RFB: General Fund (ADA Reserve)	50,031.75
RFB: Shockley Maint Fund	8,871.11
	607,841.68
Net Profit/(Loss)	
	\$6,320,818.97
Total Assets	
Total Reserved Funds	\$2,238,956.45
Total Designated Funds	\$0.00
Total Unrestricted Funds	\$1,173,510.14
	\$9,880,002.78
Total Liabilities and Equity	

Auburn Rec & Park
Balance Sheet

As Of 6/30/2015
For All Segment1s
For All Segment2s
For Segment3 0000 To 9999
For All Segment4s

Current
YTD

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, 2015

- Review of the Bike Park draft environmental documents has been pushed back at least one month. The US Bureau of Reclamation has asked for more time to review the documents. The earliest that the ARD will review the documents at a public hearing is at the September Board meeting.
- The circuit boards on the inverters for the new solar panels at Recreation Park are failing. New circuit boards were installed by Sunterra.
- We finally have a permit to put up the shade structure for the pickleball courts at Regional Park. Pam is following a lead provided by a PB player that may net us a volunteer contractor to stand it up.
- Planting in the landscape areas at Railhead Park has started and should be finished by the Board meeting.
- Staff worked on weed whacking around the homes that back up to the property that we manage south of CVCC. Staff also weed whacked along Maidu Dr. This is all property that is part of our management agreement with USBR.
- The Placer County Park Commission unanimously recommended approving \$87,300 worth of Area #5 Mitigation funding for the Auburn Bike Park. The recommendation, along with the unanimous recommendations from the North Auburn and MV MACs will next go to the PC Supervisors.
- The sand has been removed from the bocce ball court site – lots and lots of sand!

Meetings and events attended:

7/1: Obstacle Race committee
7/7: Rotary
7/8: Movie in the park set-up at Regional Park
7/9: Dead Fest committee
7/10: Food Truck Fiesta committee
7/14: PCSO re: Dead Fest
7/14: Rotary
7/15: Auburn Chamber Board meeting
7/16: Multigenerational Community Center – meeting with ARD representatives
7/16: Placer County Parks Commission
7/20: A&D Committee
7/21: Rotary
7/22: Finance Committee
7/22: Policy Committee

Meetings and events scheduled to attend

7/27: Day Camp Fishing Club
7/28: Regional stage – meet with engineer
7/28: Rotary
7/29: Movie in the Park

Administrative Services Manager
Report to the Board of Directors
July, 2015

Since the GASB reporting time was changed by the State, the District will not have to submit GASB 68 information until the next fiscal year. Therefore, Craig Fechter will present the year end audit this month. The audit has an unqualified opinion.

The current balance in the County Mitigation funding is \$300,353

Facilities & Grounds Manager
Report to the Board of Directors
July, 2015

Railhead Landscape Project (install drip lines, DG pathways, plants)
Install base for planter box in front of the Day Camp Modular
Bocce Ball Courts (remove sand, remove chain link fencing, reroute irrigation line under court, tree removed by Davey Tree Service, tree stump removed by Dumont Stump Grinding)
Ball field preparation all fields (bolt rip, screen, line, set bases, clean dugouts & bleachers, remove sunflower seeds, mow infields & outfields)
Daily scheduled bathroom cleaning & trash pickup in all parks and buildings.
Install new foam padding in batting cage next to Beggs Field (safety purposes)
Park preparation for upcoming Dead Fest concert (install temporary security fencing with help from inmate crew, enlarge entry gate on Soccer field for parking)
Irrigation adjustments and repairs all parks.
Weed eat 10 foot fire break along cable fence at Atwood Park.
Scheduled daily raking of all playgrounds, sand volleyball court and fitness area.
Cleanup of goose droppings around Regional Park
Scheduled daily mowing of all District turf areas
Daily cleaning of all District picnic areas (clean tables and wash down area if needed, clean BBQ and remove ashes)
Pool maintenance (check and balance chemicals, pool and deck cleaning)
Building (daily cleaning, setups for classes and events)
Weed eating firebreak on ARD property adjacent to CVCC Building
Install new home plate on James Field

Landscape Architect
Report to the Board of Directors
July, 2015

- **Miscellaneous Items:** Miscellaneous project research, update of project lists, monthly Board report. Miscellaneous project coordination with Larry Gray. Meeting with various staff to discuss projects and processes. Update monthly project list and Board report.
- **PGE Land Trust Donation Application:** Continued communication with PGE and Stewardship Council. Coordination with Kate Kirsh at Foothill Associates.
- **Bike Park/Pump Track Project:** Staff meetings. Coordination and emails with Dudek and BOR on admin draft comments. Review comments from BOR, State Parks and PCWA. Working with PCWA on encroachment permit, meetings with engineer for required drawings.

- Regional Park Stage Project: Staff and site meetings to develop ideas for a possible new permanent stage at Regional Park. Site review and research. Meeting with disc golf members to discuss stage location. Phone calls and emails with structural engineer. Meeting with structural engineer.
- Railhead Park Improvements: Researching nursery's and ordering plants. Working with maintenance staff to complete planting.
- Bocce Ball: Mandatory pre-bid meeting July 7, issued two addenda, answered questions, emails and phone calls with contractors. Bid opening July 21 and prepared Board cover sheet.
- O&D Plan: Continued effort on writing the draft document. Working on conceptual design for Overlook Park "overlook" area for O&D Plan. Meetings with staff and research on the sections for fuel load management, maintenance, risk management and implementation.
- State Model Water Efficient Landscape Ordinance (MWELo): Research on new model ordinance that impacts future landscape projects and renovation projects at ARD. New ordinance becomes effective December 1, 2015 and will impact the amount of turf grass that can be installed in each project, the types of plants, irrigation efficiency requirements and review procedures by local jurisdictions. Restrictions apply to new landscaping projects and renovation projects.
- Pickleball Shade Shelter: Went to the County and obtained the needed permit to install the pre-fabricated shade shelter ARD has in storage.
- County Feasibility Study for Multi-generational Community Center (MGCC): Attended workshop held at County offices as member of Advisory Committee. Attended meeting in-house with JK Architecture to discuss ARD resources and role in developing a MGCC.

Customer Service/Marketing Manager
Report to the Board of Directors
July, 2015

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

	6//18/15-7/21/15	6/20/14-7/21/14
Activity Registrations	\$21,000	\$15,000
Day Care/Discovery payments	\$64,000	\$53,000
Facility payments/reservations	\$18,000	\$51,000

Recreation Services Manager
Report to the Board of Directors
July, 2015

- Meetings attended: SHF, ASR (4), ANDF(3), VFCAL, UKE
- Continue to cultivate sponsors.
- Attended a marketing workshop at the State Theater.
- Firmed up workshop providers for the Ukulele Festival
- Intern Michael Huntman has completed 180 hours. He has done a tremendous job for us

- Met with Tourism committee. Charged with writing up “Things to do in Auburn” related to ARD facilities and events.
- Meetings with Sheriff and Kahl regarding large concerts at Regional Park continue.
- Hosted VFCAL Swim Meets
- Worked VFCAL Championship meets.
- Prepped for Dead Concert.
- Meeting with instructors for new fall classes.
- Had Movie in the Park at Regional Park.
- Attended Robalos Parent meeting.
- Ordered dead shirts for the concert.
- Met with dead committee several times. Gave out flyers to businesses. Sent flyers to neighborhoods.
- Had signage made for concert.

AAUW - American Association of University Women, ASR- Auburn Subset Rotary, SHF- Auburn Senior Health Fair, PIP-Party in the Park, VFCAL-Valley Foothills Competitive Aquatics League, ACF-Auburn Community Festival, UKE- Ukulele Festival

Coming up this Month

July 30	Board Meeting	CVCC
August 14	Ukulele Concert	State Theater
August 15	Ukulele Festival	CVCC
August 21	Food Truck Fiesta	Recreation Park
August 27	Board Meeting	

Youth Services Manager

Report to the Board of Directors

July, 2015

- Received approval from licensing to increase our Newcastle Discovery Club enrollment to 60, adding the use of two rooms designated for our use
- Average day camp attendance for July so far is 100 campers per day
- Field trips & events: Roller King, Regal cinema, Field day at Railhead, Strikes Bowling & pizza, Lazer Tag, Wild Things (sponsored by the Placer Library), Bike days, Camp Comicon, rock wall & barbecue
- Discovery Club registration opened July 7th
- Kahl, Larry and Joe will help with our Fishing Club again on Monday, July 27 at Ashford Park
- Intern Mike was a big help on our field day at Railhead and on our field trip to Strikes

FEE WAIVER LOG

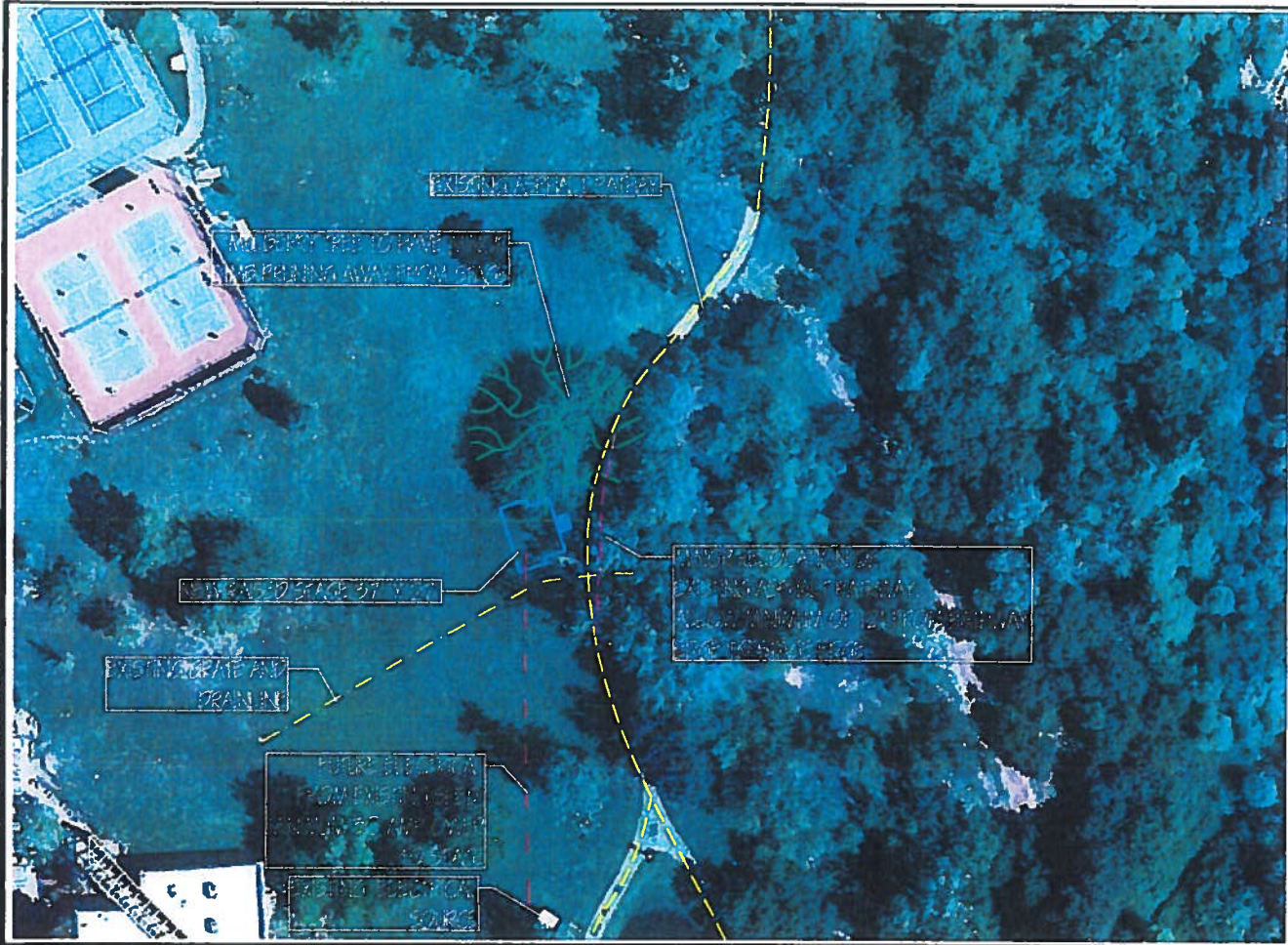
DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Apr-15	James Moore	Auburn Host Lions-Recreation Park picnic site	\$50.00	\$30.00	\$50.00	No		
Apr-15	Cathy Sayre	Newfoundland Club-Large Gazebo-Recreation Park	\$90.00	\$30.00	\$90.00	No		
Apr-15	Norm Kendall	Gold Country Amputee Support Grp-Regional Park picnic site	\$75.00	\$30.00	\$75.00	No		
Apr-15	Judy Suter	Western States Trail Foundation-CVCC-Foothills Room for 4/11 and 6/11	\$380.00	\$60.00	\$380.00	No		
Apr-15	Sarah Gillmore	Pack 57 Cub Scouts-Railhead Field A	\$100.05	\$0.00	\$100.05	No		
Apr-15	DeDe Clark	Girl Scouts Heart of Central California-Recreation Park picnic sites	\$100.00	\$60.00	\$100.00	No		
Apr-15	Doug Marquand	ARD Shotokan Karate	\$50.00	\$110.00	\$80.00	Yes		
Apr-15	Jennifer Hensler	Placer High School 2015 Grad Night-Recreation Park building and pool	\$4,648.00	\$635.00	\$4,648.00	Yes	\$5,523.05	\$5,523.05
May-15	Chris Peikert	Freedom Church-Regional Park- Picnic #1	\$50.00	\$30.00	\$50.00	Yes		
May-15	Karen Neal	Cub Scouts-pack 6- Regional Park Picnic sites and amphitheater	\$210.00	\$30.00	\$230.00	Yes		
May-15	Judy Sutter	Western States Trail Foundation-CVCC-Foothills Room for 6/28	\$260.00	\$60.00	\$200.00	No		
May-15	DeDe Clark	Girl Scouts Heart of Central California-Recreation Park picnic sites	\$120.00	\$60.00	\$120.00	No		
May-15	Jordan Alvarado	Sierra Hills School- MV Softball Field	\$36.30	\$0.00	\$36.30	No		
May-15	Kim Reese	Fishing Derby-MV Pond and Front Lawn	\$75.00	\$30.00	\$105.00	Yes		
							\$741.30	\$6,264.35

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Jun-15	Jennifer Spendlove	Advocates for Mentally Ill Housing-Ashtford Picnic Site	\$75.00	\$30.00	\$75.00	No		
Jun-15	Natalie Ollis	Auburn Gymnastic /Fit for Life-Kickball fundraising for Fit for Life and Youth Assistant Prg-Reg A&B	\$307.00	\$30.00	\$307.00	Yes		
Jun-15	Shannon Griffin	Girl Scouts Troop-Ashtford Picnic Site	\$50.00	\$30.00	\$50.00	No		
							\$432.00	\$6,696.35
Jul-15	Barb Webb	Placer Hills Education Foundation-MV picnic sites	\$225.00	\$120.00	\$225.00	No		
Jul-15	Courtney Portlock	Out of Darkness Suicide Prevention Walk-Railhead fields	\$420.30	\$60.00	\$420.30	Yes		
Jul-15	Barbara Crowell	Multipurpose Senior Center-Regional Gym and Lakeside Room	\$2,120.00	\$680.00	\$1,440.00	Yes		
							\$2,765.30	\$9,461.65

2015/2016 Project List

PROJECT	Est. Cost	Notes	Est. completion date
Bell Road			
Planning/CEQA/Construc. Docs	337,000	Grant funding \$28,000 approved for concept planning and public input process. Foothill Associates working on preliminary studies	TBD
Recreation Park			
Lower RR replacement	45,000	Project Completed	Jun-15
Bocce Ball Courts	130,000	Project out to bid. Bid opening July 21	Oct-15
Solar at community center building	225,000	Project Completed	May-15
Regional Park			
24 Acres Walking Path - In Kind	235,000	DG pathway by Western Care; continued environmental approval issues	TBD
Dry Creek Picnic ADA improvements	15,000		Oct-15
Regional Shop Path of Travel ADA	30,000		Nov-15
Pickle Ball court (convert tennis court)	25,000	Project completed	Apr-15
Stage Project	100,000	Working on scope and conceptual design	Apr-16
24 Acres Concept Planning	35,000	Working on scope and RFP for consultant	Nov-15
Canyon View Community Center			
Bike Park - incl Design and CEQA	80,000	Project in 30 day public comment period. IS/MND sent to BOR	Spring 2016
Railhead Park			
Railhead bathroom ADA upgrades	25,000		Nov-15
Shade Structure and Hardscape	125,000	Irrigation completed. Working on DG pathways and plantings	Jul-15
Playground Replacement	61,000	Project completed, playground open to public	Jun-15
Operation and Development Plan			
CEQA/NEPA costs	25,000	Staff nearing completion of draft document to give Dudek.	Oct-15
Total Projects Fiscal Year	1,493,000		



Jul-15

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
6/19/2015	Regional Park	Portable Toilet turned over	\$20.00	\$0.00
6/22/2015	Regional Park	Mens bathrooms behind shop	\$30.00	\$10, disinfectant to clean up fecal r
7/6/2015	Recreation Park	BBQ grate taken in front of small playground	\$20.00	\$143.24, new grate
7/6/2015	Regional Park	Fecal matter/paper mess in men's restroom behind shop	\$20	\$5.00 disinfectant material used
7/6/2015	Regional Park	Community Center Bldgs Graffiti	\$40	\$25.00, graffiti remover
7/7/2015	Regional Park	Break in: Metal shed and one of the wood sheds	\$40	\$125, rescore buildings
7/12/2015	Overlook Park	Cable Fence torn down plus protective insulation	\$40	\$25.55, protective insulation
7/13/2015	Ashford Dog Park	Broke all white plastic chairs some thrown into pond	\$20	ARD does not fund chairs
7/13/2015	Regional C Field	Graffiti on Score Booth	\$60	\$30, paint to cover graffiti
7/13/2015	Skate Park	Graffiti on wall	\$40	\$20, paint to cover graffiti

Total Labor	\$330.00	Total materials	\$527.03
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Total for	Total for
Year	Year
\$2,505.00	\$4,026.85

Jun-15

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
5/26/2015	Meadow Vista	Sod taken, cut out of lawn area	\$30.00	\$10, new roll of sod
6/1/2015	Regional Gym	Water fountain broken	\$40.00	\$7.00, new parts
6/1/2015	Meadow Vista	New sod cut out and taken	\$20.00	\$6.43, 8 square feet of sod
6/2/2015	Overlook	Broke into electrical box	\$20	\$23.70, replaced box & cover
6/10/2015	Recreation Park	Graffiti on James Field score board	\$20	\$10, graffiti remover
		Plants damaged below James Field Score board	\$40	Clean up and trim plants
6/17/2015	Overlook	Damaged privacy partition on men's restroom	\$60	\$10, paint to cover repair
6/17/2015	Regional Community Center	Graffiti on building and concrete surfaces between gym and lakeside room	\$40	\$0.00, soap and water to clean
		Total labor	\$270.00	\$90.56
		Total for year	\$2,175.00	\$3,499.82

May-15

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
4/21/2015	Rec Park	Portable toilets/trash cans/ ash cans for BBQ's	\$65.00	\$75, new ash cans and repair to portable toilets
4/21/2015	Overlook Park	Trash cans/broken bottles	\$40.00	Replacement cans in inventory
4/29/2015	Regional Park	Gang Graffiti, all over the park	\$120.00	\$50, graffiti remover
4/29/2015	Overlook Park	Cable fence repair	\$40	\$97, new parts
5/1/2015	Ashford Park	Drinking fountain faucet broke	\$30	\$25
5/8/2015	Regional	Tree cut down/bathroom fixtures broken/trash cans dumped over and 2 in pond	\$80	\$400 per sheriffs department, how do you value a tree
5/9/2015	Recreation Park	4 fuel containers taken	\$20	\$240, new containers + fuel
5/9/2015	Regional Park	Graffiti in restrooms	\$20	\$15, graffiti remover
5/13/2015	Regional	Graffiti in restrooms	\$40	\$25, graffiti remover

Total labor	\$455	Total Materials	\$927.00
Total for year	\$1,905.00	Total for year	\$3,409.26

Apr-15

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
3/28/2014	Regional Park	Lower Bathrooms, part ions damaged, all paper goods taken or stuffed in toilets graffiti on walls	\$60.00	\$50, paint, graffiti remover
		Bathrooms behind shop they tore all dispensers off the wall, crammed paper products in toilet, wrote obscenities on floor with bloodied tampon	\$60.00	\$60, dispensers and paper products
3/30/2015	Regional Park	Bathrooms behind shop they tore all dispensers off the wall, crammed paper products in toilet, wrote obscenities on floor with bloodied tampon	\$60	\$60, dispensers and paper products, we did not put toilet seat liners back in the bathrooms, these are what they have been stuffing in the toilets and then defecating on top of the stuffed paper products
		Turned over portable toilet in front of tennis courts	\$50	Had to uprate toilet, clean up spilled waste and thoroughly pressure wash portable toilet
4/2/2015	Skate Park	Light pole in parking lot destroyed	\$0	PG&E Issue
4/2/2015	P. Hills Pool	Outside (large) Clock	\$20	\$40, new clock

#####	Rec Park	Picnic Table damaged at covered picnic structure	\$40	\$670, if new table purchased
	Overlook Park	Cable fence cut/graffiti in skate park	\$80	\$150, paint, repair parts for fence

Total labor	\$370.00	Total materials	\$1,030
Total for year	\$1,450	Total for Year	\$2,482.26

Mar-15

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
18-Feb-15	Skate Park	Graffiti	\$40.00	\$35, paint
2/19/2015	Skate Park	Graffiti	\$50.00	\$35, paint
2/21/2015	Regional Park	Broke into two irrigation boxes, locks destroyed	\$40	\$30, new cam locks
2/21/2015	Skate Park	Tore down part of shade canopy	\$40	\$20, new hardware to mount shade structure
3/1/2015	Regional Park	Broke toilet in women's bathroom behind shop, graffiti too. Case15-2004		
3/8/2015	Skate Park	Graffiti and post taken out of ground that blocked entry	\$60	\$60, paint, concrete, post
3/13/2015	Marsha Skinner Pool	Cut chain link fence near bleacher	\$40	Material in stock

Total labor	\$270	Total materials	\$180.00
Total for year	\$1,080.00	Total for year	\$1,452.26

Feb-15

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
1/24/2015	Regional Shop Restroom	Took paper dispensers spread feces in bathroom	\$40	\$30, new dispensers
1/25/2015	Regional Shop Restrooms	Took handicap signage on exterior of bathrooms	\$20	\$70, new signage
2/1/2015	Centennial Park	Graffiti on bridge structure	\$40	\$20, paint to cover graffiti
2/10/2015	Meadow Vista	Fire started and interior light broken in men's bathroom	\$320	\$125, paint/light fixture
2/12/2015	Skate Park	Shade screens torn down	\$80	\$50, repair parts
			Total	Total
			Labor	Material
			\$500	\$295
			Total for	Total for
			Year	Year
			\$810	\$1,272.26

Jan-15

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
12/31/2015	Regional gym women's bathroom	Shower faucet taken	\$20	\$123.63
1/3/2015	Regional Park	Stole ball field screen	\$0	\$375.00, new screen
1/11/2015	Regional Park	Broke posts on picnic landing next to pond, Chana Students	\$80	\$56.63, posts and concrete
1/16/2015	Regional Park	Park pranks, TPed C Field, turned over tables, garbage cans into pond, doggie bags all over park paper dispensers in bathrooms ripped off walls	\$40	\$12, anchors for dispensers in bathrooms
1/19/2015	Regional Park	Graffiti on tables in picnic area at Dry Creek	\$30	\$25, paint to repaint tables
1/20/2015	Regional Park	Graffiti (tagging) in shop bathroom and irrigation pump house	\$60	\$70, paint to cover tagging
1/21/2015	Recreation Park	Cut locks to maintenance gates and Beggs Snack Bar	\$20	\$180, new locks
1/21/2015	Meadow Vista	Cut locks to storage areas and cut fencing enclosing storage areas	\$40	\$75, new locks and fencing repair
1/21/2015	Placer Hills	Cut locks to storage areas	\$20	\$60, new locks
Total Labor			\$310.00	\$977.26

Item 7.1 Cover Sheet for Annual Audit for Fiscal Year 2014-2015

Auburn Area Recreation and Park District Standing Finance Committee & Board meeting July 2015

The Issue: Shall the Auburn Area Recreation and Park District (the District) approve the annual audit conducted by Craig Fechter and Associates?

Background: Craig Fechter and Associates conducted an audit of the Auburn Area Recreation and Park District Financial statements in May of 2015. The result of the audit is an unqualified opinion, meaning that the auditors found no discrepancies or problems associated with the way the District conducts its business nor with the accounting methods and financial transactions.

There is one particular area of the audit that needs to be explained. On page 13, the "Statement of Revenue, Expenditures and Changes in Fund Balance" shows an excess of revenues (or surplus) of \$137,704. The District's year-end financial statement shows a surplus of \$260,465, a difference of \$122,761. During the 2014/2015 fiscal year, the District made its final payment on the Regional gym COP loan. When that loan was initiated, the District was required to deposit the final year payment into an interest bearing account at Daichi Kangyo Bank. In August of 2014, the final installment of the loan was transferred from Daichi Kangyo to the bond holders. The result of that transaction was a non-current cash event to the District as the funds were already on deposit. However, from an accounting perspective, there was a cash outlay to pay off the COP and the District must recognize that as an expense during the fiscal year.

Additionally, on page 14 is the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances", the change in Net Position for the District shows an increase of \$24,414. This number is the result of the surplus per the audit (\$137,704), **plus** Capital Outlay Expenditures, as these are capitalized in this statement and not treated as an expense (\$263,995), **plus** the COP long term debt, as this didn't require the use of current cash, (\$130,212) **minus** depreciation expense, a non-cash expense (507,497). If the District was a private enterprise, this is what our tax return would report to the IRS.

Finally, the audit confirmed the balances in the various reserves that the District maintains:

Annual Contingency Reserve:	\$444,950
Future Capital Construction Reserve:	\$602,643
Equipment Reserve:	\$608,531
ADA Reserve:	\$ 50,000

Recommendation: The Finance Committee sent this item to the board with a positive recommendation. Staff also recommends that the Board approve the annual audit.

Attachments:

Craig Fechter and Associates Annual Audit

**AUBURN AREA
RECREATION AND PARK DISTRICT**

**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED
MARCH 31, 2015**

**AUBURN AREA RECREATION AND PARK DISTRICT
MARCH 31, 2015**

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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, 2015, 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 4-8 and page 27 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

Sacramento, California
July 1, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
MARCH 31, 2015**

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 Position or Balance Sheet

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

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

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

2. Statement of Activities or Income Statement

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

These two government-wide statements reflect the changes in 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, 2015**

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

Financial Analysis

Governmental Activities

	<u>2015</u>	<u>2014</u>
ASSETS		
Current assets	\$ 3,561,549	\$ 3,392,902
Capital assets, net	<u>5,422,768</u>	<u>5,666,270</u>
Total Assets	<u>8,984,317</u>	<u>9,059,172</u>
LIABILITIES		
Current liabilities	219,274	307,883
Long-term liabilities	<u>22,743</u>	<u>33,403</u>
Total Liabilities	<u>242,017</u>	<u>341,286</u>
NET POSITION		
Invested in capital assets	5,389,365	5,502,655
Restricted	-	119,045
Unrestricted	<u>3,352,935</u>	<u>3,096,186</u>
Total Net Position	<u>\$ 8,742,300</u>	<u>\$ 8,717,886</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
MARCH 31, 2015**

Unrestricted funds are composed of:

City Mitigation funds	\$ 234,790
Equipment Reserve funds	658,531
Contingency Reserve funds	450,000
Future Capital Construction Reserves	569,971
Arboretum Reserve	13,276
Atwood III Reserves	19,728
Shockley Maintenance Reserves	9,321
ADA Reserve	50,032
Unrestricted General Fund balance	796,354

The Net Assets of the District as a whole increased by \$4,505,976 from 4/1/14 to 3/31/15. The District's programs for governmental activities include general government. The District had no business-type activities in 2015. A comparison of each programs revenues and expenses for the current year and prior year is presented below:

	<u>2015</u>	<u>2014</u>
<u>Governmental Activities</u>		
<u>Revenues</u>		
Program Revenues:		
Charges for services	\$ 936,584	\$ 783,203
General Revenues:		
Property taxes	2,603,839	2,466,794
Rents & concessions	221,780	210,082
Interest income	33,256	33,913
Grants & contributions	63,839	117,211
Loss on fixed asset disposal	-	(32,175)
Other general revenues	42,526	472,065
Total Revenues	<u>3,901,824</u>	<u>4,051,093</u>
<u>Program Expenses</u>		
General government	3,873,389	3,588,440
Interest on long-term debt	4,021	11,677
Total Program Expenses	<u>3,877,410</u>	<u>3,600,117</u>
Change in Net Position	<u>\$ 24,414</u>	<u>\$ 450,976</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
MARCH 31, 2015**

Reconciliation of Budget

The final budget approved by the Board of Directors on March 31, 2014 reflected a projected surplus of \$4,625, inclusive of a \$50,000 Board required contribution to the Equipment Reserve and a Board required contribution of \$5,000 to the ADA reserve. In 2014/2015, the District's base property tax revenues increased by 5.5%. The Mid-Year Budget Revision reflected a \$278,000 forecasted surplus due to an unexpected increase in property tax revenues.

As a result of these transactions, the District reported an operational surplus of \$260,000, slightly less than the projected mid-year forecast. However, the District had a fiscal deficit of \$247,000 when depreciation expense of \$507,000 is taken into account.

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 was made on August 1, 2014.

	Balance April 1, 2014	Additions	Retirements	Balance March 31, 2015
Certifications of Participation	\$ 120,000	\$ 0	\$ 120,000	\$ -

The Year in Review and Our Future Outlook

ARD undertook several projects associated with its Capital Improvement Program. All projects in fiscal year 2014/2015 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. Remodeled the Ashford Park restroom to meet ADA standards
2. Replaced the roof at the Lakeside Room
3. Made improvements to the Regional Park multi-purpose field, including new goal posts
4. Made landscape improvements to the entry to Meadow Vista Park, as well as oversaw the building of a shade structure as part of an Eagle Scout project.
5. Started the conversion of two Regional Park tennis courts to six pickleball courts (project completed early FY 15/16)
6. Started the playground/shade structure project at Railhead Park (project to be completed June, 2015)
7. Started and substantially completed the installation of solar panels at Recreation Park (panels to go online May, 2015)

While still facing revenue challenges, the District's finances have stabilized and property tax revenues have started to increase, rising a little over 5% in 2014/2015, and projected to increase by 2.5% in 2015/2016.

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
MARCH 31, 2015**

The District's overall property tax revenues declined substantially since fiscal year 07/08 and only recently have begun to recover. The following data illustrate the trends:

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

Despite increases in property taxes since fiscal 2013/2014, there is still a shortfall of approximately \$100,000, 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 recovering, 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, 2015**

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 3,460,983
Accounts receivable	54,719
Prepaid expenses	45,847
Capital assets, net of accumulated depreciation	<u>5,422,768</u>
Total Assets	<u><u>8,984,317</u></u>
LIABILITIES	
Accounts payable	-
Accrued payroll	66,354
Compensated absences	138,737
Deposits	3,523
Long-term liabilities:	
Due within one year	10,660
Due in more than one year	<u>22,743</u>
Total Liabilities	<u>242,017</u>
NET POSITION	
Invested in capital assets, net of related debt	5,389,365
Unrestricted	<u>3,352,935</u>
Total Net Position	<u><u>\$ 8,742,300</u></u>

**AUBURN AREA RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2015**

		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	\$3,871,118	\$ 900,430	\$ 97,263	\$ -	\$ (2,873,425)
Interest on long-term debt	4,021	-	-	-	(4,021)
Total governmental activities	3,875,139	900,430	97,263	-	(2,877,446)
General Revenues:					
					2,603,839
					33,256
					215,074
					49,691
					2,901,860
					24,414
					8,717,886
					\$ 8,742,300

**AUBURN AREA RECREATION AND PARK DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
MARCH 31, 2015**

	<u>General Fund</u>	<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and investments	\$ 3,195,203	\$ 265,780	\$ 3,460,983
Accounts receivable	54,719	-	54,719
Prepaid expenses	45,847	-	45,847
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 3,295,769</u>	<u>\$ 265,780</u>	<u>\$ 3,561,549</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accrued payroll	\$ 66,354	\$ -	\$ 66,354
Compensated absences	138,737	-	138,737
Deposits	3,523	-	3,523
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>208,614</u>	<u>-</u>	<u>208,614</u>
Fund Balances:			
Nonspendable	45,847	-	45,847
Committed	1,755,255	265,780	2,021,035
Unassigned	1,286,053	-	1,286,053
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>3,087,155</u>	<u>265,780</u>	<u>3,352,935</u>
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 3,295,769</u>	<u>\$ 265,780</u>	<u>\$ 3,561,549</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
MARCH 31, 2015**

Total fund balances - governmental funds		\$ 3,352,935
--	--	--------------

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	13,093,753	
Accumulated depreciation	<u>(7,670,985)</u>	

Net		5,422,768
-----	--	-----------

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>(33,403)</u>
--	--	-----------------

Total net position - governmental activities		\$ 8,742,300
--	--	--------------

**AUBURN AREA RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED MARCH 31, 2015**

	<u>General Fund</u>	<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Program revenues	\$ 900,430	\$ -	\$ 900,430
Rents and concessions	207,971	7,103	215,074
Grants and donations	72,558	7,205	79,763
Interest income	30,906	2,350	33,256
Mitigation fees	17,500	-	17,500
Tax revenue	2,579,044	24,795	2,603,839
Misc. revenues	47,692	1,999	49,691
Total revenues	<u>3,856,101</u>	<u>43,452</u>	<u>3,899,553</u>
 EXPENDITURES			
Recreation	3,330,975	54,548	3,385,523
Capital Outlay	242,093	-	242,093
Debt services:			
Principal	130,212	-	130,212
Interest	4,021	-	4,021
Total expenditures	<u>3,707,301</u>	<u>54,548</u>	<u>3,761,849</u>
Excess (deficiency) of revenues over (under) expenditures	<u>148,800</u>	<u>(11,096)</u>	<u>137,704</u>
 OTHER FINANCING SOURCES (USES)			
Proceeds from the issuance of debt	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	<u>148,800</u>	<u>(11,096)</u>	<u>137,704</u>
Fund balance - beginning of year	<u>2,938,355</u>	<u>276,876</u>	<u>3,215,231</u>
Fund balance - end of year	<u>\$ 3,087,155</u>	<u>\$ 265,780</u>	<u>\$ 3,352,935</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, 2015**

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	\$ 137,704
-----------------------------	------------

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	263,995
Depreciation expense not reported in governmental funds	(507,497)

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

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>130,212</u>
-------------------------	----------------

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 24,414</u></u>
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**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2015**

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, 2015**

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, 2015**

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, 2015**

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, 2015 was \$138,737.

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, 2015**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

I. Fund Balance - continued

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

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

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

J. Use of Estimates

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

K. Risk Management

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

L. GASB 63

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

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2015**

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	62,122	-	-	-	62,122
Placer County Treasurer – General	2,720,163	-	-	-	2,720,163
ADA Reserve Account	55,032	-	-	-	55,032
Placer County Treasurer – City Trust	-	-	234,790	-	234,790
Youth Assistance Fund – In District	-	-	-	11,262	11,262
Atwood III Fund	-	4,124	-	-	4,124
Atwood III – Equipment Replacement Fund	-	15,604	-	-	15,604
Cell Tower Reserves	334,709	-	-	-	334,709
Arboretum Grant Fund	13,276	-	-	-	13,276
Shockley Maintenance Fund	9,321	-	-	-	9,321
Total Cash and Cash Equivalents	<u>\$ 3,195,203</u>	<u>\$ 19,728</u>	<u>\$ 234,790</u>	<u>\$ 11,262</u>	<u>\$ 3,460,983</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, 2015, 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 \$3,460,983 and the bank balance was \$3,477,029 at March 31, 2015. Deposits held in banks and in the revolving fund are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by financial institutions at March 31, 2015 was fully insured.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2015**

NOTE 2: CASH AND INVESTMENTS - continued

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, 2015, 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, 2015, the District had no concentration of credit risk.

NOTE 3: PROPERTY AND EQUIPMENT

Capital assets activity for the year ended March 31, 2015, was as follows:

	Balance April 1, 2014	Additions	Deletions	Reclassifications	Balance March 31, 2015
<u>Governmental Activities</u>					
Capital Assets, not being depreciated:					
Land	\$ 1,156,603	\$ -	\$ -	\$ -	\$ 1,156,603
Construction in progress	122,227	208,480	(131)	(94,865)	235,711
Total Capital Assets, not being depreciated	<u>1,278,830</u>	<u>208,480</u>	<u>(131)</u>	<u>(94,865)</u>	<u>1,392,314</u>
Capital Assets, being depreciated:					
Buildings & improvements	11,240,961	-	-	94,865	11,335,826
Equipment & furniture	813,335	55,515	(3,703)	-	865,147
Vehicles	211,563	-	-	-	211,563
Total Capital Assets, being depreciated	<u>12,265,859</u>	<u>55,515</u>	<u>(3,703)</u>	<u>94,865</u>	<u>12,265,859</u>
Total Accumulated Depreciation	<u>(7,878,419)</u>	<u>(507,497)</u>	<u>-</u>	<u>-</u>	<u>(7,878,419)</u>
Total Capital Assets, being depreciated, net	<u>4,387,440</u>	<u>(451,982)</u>	<u>(3,703)</u>	<u>94,865</u>	<u>4,387,440</u>
Governmental Activities Capital Assets, Net	<u>\$ 5,666,270</u>	<u>\$ (243,502)</u>	<u>\$ (3,834)</u>	<u>\$ -</u>	<u>\$ 5,418,934</u>

Depreciation

Depreciation expense was charged to government functions as follows:

Recreation	<u>\$ 507,497</u>
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**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2015**

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, 2015, 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, 2015**

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, 2015, the general long-term debt consisted of the following:

	<u>Balance</u>		<u>Balance</u>		<u>Balance</u>
	<u>April 1, 2014</u>	<u>Additions</u>	<u>Retirements</u>	<u>March 31, 2015</u>	
Certificates of Participation	\$ 120,000	\$ -	\$ (120,000)		-
John Deere Inc. Lease	<u>43,615</u>	<u>-</u>	<u>(10,212)</u>		<u>33,403</u>
Totals	<u>\$ 163,615</u>	<u>\$ -</u>	<u>\$ (130,212)</u>		<u>\$ 33,403</u>

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 final payment on this note was made in August of 2014. No additional balances are due.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2015**

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:

Year Ending March 31,	Principal	Interest	Total
2016	\$ 10,661	\$ 1,228	\$ 11,889
2017	11,127	760	11,887
2018	11,616	271	11,887
	<u>\$ 33,404</u>	<u>\$ 2,259</u>	<u>\$ 35,663</u>

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:

	General Fund	Non-Major Funds	Totals
Nonspendable:			
Prepaid expenses	\$ 45,847	\$ -	\$ 45,847
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>

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2015**

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:

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>	June 30, 2012** (Audited)
Total Assets	<u>\$ 24,162,459</u>
Total Liabilities	\$ 10,767,178
Net Assets	<u>13,395,281</u>
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.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2015**

NOTE 10: SUBSEQUENT EVENTS

The District's management evaluated its fiscal year 2054 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.