

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

6:00 P.M.

**THURSDAY, NOVEMBER 17, 2016
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA**

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

1.0 CALL TO ORDER

FLAG SALUTE (PLEDGE TO THE FLAG)

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

Roll Call

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation of a check from Sacramento Cyclocross and the Victory Velo Racing Team.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

Roll Call Vote

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

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

_____ **5.1 Review and Approval of the October 27, 2016 Minutes of the Board of Directors**

Review and approval of minutes.

_____ **5.2 Review of Cash Requirements for October, 2016 (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 Financials for October, 2016 (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 _____

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

Roll Call Vote

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS

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

7.0 UNFINISHED BUSINESS

_____ **7.1 Appointment of New Auditor**

Shall the Auburn Recreation District (ARD) Board of Directors approve and appoint an auditor for the years 2017, 2018 and 2019?

Motion by _____ second by _____ to _____

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

Roll Call Vote

8.0 NEW BUSINESS

_____ **8.1 Increase in Minimum Wage (Program, Personnel, Policy, Fee & Legal Review Committee)**

Shall the Auburn Recreation District (ARD) Board of Directors change pay scales for certain job descriptions, based on upcoming mandated minimum wage increases and resulting increases for staff who supervise?

Motion by _____ second by _____ to _____

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

Roll Call Vote

_____ **8.2 Fee Waivers Policy Review (Program, Personnel, Policy, Fee & Legal Review Committee)**

Shall the Auburn Recreation District (ARD) Board of Directors consider modifying its policy, criteria and/or the amounts of fees that are waived for future Fee Waivers at ARD?

Motion by _____ second by _____ to _____

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

Roll Call Vote

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

None.

_____ **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:

11-10-16
Date

11:30 AM
Time

P. Larson
Clerk to the Board

SECTION: 5.0

**ITEM: 5.1 REVIEW AND APPROVAL OF THE OCTOBER
27, 2016 MINUTES OF THE BOARD OF
DIRECTORS MEETING**

DESCRIPTION:

INFORMATION: SEE ATTACHED MINUTES

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

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes of the Meeting of the Board of Directors
Thursday, October 27, 2016, 6:00 p.m., Canyon View Community Center
471 Maidu Drive, Auburn, CA**

Board Members

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

Board Members

Absent: Director Scott Holbrook

Staff Present:

Kahl Muscott, District Administrator
Joe Fecko, Administrative Services Manager
Brian Simpson, Facilities & Grounds Manager
Manouch Shirvanioun, Customer Service/Marketing Manager
Debbie Thomas, Youth Services Manager
Patricia Larson, Recording Secretary

**FLAG SALUTE – THERE WAS A FLAG PRESENTATION BY BSA TROOP 19
(PLEDGE TO THE FLAG)**

1.0 CALL TO ORDER

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

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Jerry Fisher, Sports Coordinator presented a check in the amount of \$4,274.00 from the Geno Linarez Memorial Ms. October Tournament to the ARD Youth Assistance Fund.

Jerry Fisher, Sports Coordinator gave a presentation to Stacy Linton as volunteer of the month for October, 2016 for the Geno Linarez Memorial Ms. October Tournament.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

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

Roll Call Vote

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

4 – 0 Motion carries.

4.0 PUBLIC COMMENT

Sara Scofield, 443 Sacramento Street, Auburn, California gave public comment that she is in support of a designated dog park at Railhead Park.

5.0 CONSENT ITEMS

- 5.1 Review and Approval of the September 29, 2016 Auburn Area Recreation & Park District Minutes of the Board of Directors**
- 5.2 Review of Cash Requirements for September, 2016 (Standing Finance Committee)**
- 5.3 Financials for September, 2016 (Standing Finance Committee)**
- 5.4 Mt. Vernon Park Sale – Feasibility MOU Extension (Acquisition & Development Committee)**

A motion was made by Director Lynch and seconded by Director Ferris to approve the Consent Calendar.

Roll Call Vote

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

4 – 0 Motion carries.

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS

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

7.0 UNFINISHED BUSINESS

**7.1 Mid-Year 2016/2017 Budget Revision & Resolution Number 2016-11
(Standing Finance Committee)**

A motion was made by Director Lynch and seconded by Director Gray to approve the 2016/2017 Mid-Year revised budget and adopt Resolution Number 2016-11, Before the Governing Board of the Auburn Area Recreation and Park District County of Placer, State of California Adoption of Mid-Year Revised Budget, General Fund.

Roll Call Vote

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

3 – 1 Motion carries.

8.0 NEW BUSINESS

8.1 Appointment of New Auditor (Standing Finance Committee)

A motion was made by Director Lynch and seconded by Director Ainsleigh to invite CPA's Craig Fechter, Larry Bain and Don Cole to the November 2016 Board meeting to make formal presentations.

Roll Call Vote

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

4 – 0 Motion carries.

8.2 Shockley Property Improvements (Acquisition & Development Committee)

Director Lynch recused himself from item 8.2 and left the room.

A motion was made by Director Ainsleigh to place the Shockley Property Improvements on the ten-year plan for year seven. There was no second to the motion, motion died.

At this point in the meeting, Warren Tellefson announced the Boy Scouts who were in attendance at the Board meeting to the Board of Directors.

A recess was taken at 7:05 p.m., the meeting reconvened at 7:13 p.m.

8.3 Creating Exercise Trails with a Significant Up or Down Gradient (Acquisition & Development Committee)

A motion was made by Director Lynch and seconded by Director Gray to send this item back to the Acquisition & Development Committee for a more complete proposal for designating different up or down gradient routes for walking in Auburn.

Roll Call Vote

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

4 – 0 Motion carries.

8.4 Renaming Regional Park (Acquisition & Development Committee)

A motion was made by Director Lynch and seconded by Director Ferris for the Board of Directors to consider changing the name of Regional Park to “North Auburn Regional Park” after a 30-day period for public and staff comment.

Roll Call Vote

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

4 – 0 Motion carries.

8.5 Proposed New Policy: Use of Gravel vs. Pavement (Program, Personnel, Policy, Fee & Legal Review Committee)

A motion was made by Director Lynch and seconded by Director Ainsleigh to adopt a policy that it considers the use of gravel or pervious (permeable) pavement in future projects.

Roll Call Vote

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

3 – 1 Motion carries.

8.6 Letter in Opposition to Martis Valley Development (Program, Personnel, Policy, Fee & Legal Review Committee)

No motion was made on item 8.6.

8.7 Request for a New Needs Survey (Program, Personnel, Policy, Fee & Legal Review Committee)

A motion was made by Director Gray to proceed with a survey that takes into account all citizens. There was no second to this motion, motion died.

8.8 CAPRI Election Ballot for 2017

A motion was made by Director Lynch and seconded by Director Gray to vote for Manie Meraz for the 2017 CAPRI Board of Directors.

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

3 – 0 – 1 Motion carries.

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

1. November and December 2016 committee and board meeting schedule.
2. Railhead Park Additional Fencing (Acquisition & Development Committee). This item was discussed and sent back to the Acquisition & Development Committee for a specific plan for additional fencing.
3. County Mitigation Fund, current balance \$276,624.

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

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

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

Correspondence was attached in the Board packet.

12.0 PUBLIC COMMENT

None.

13.0 CLOSED SESSION – closed session was cancelled.

ADJOURNMENT - As there was no further business, the meeting was adjourned at 8:20 p.m. by Chairman Ferris.

Board Secretary

Date

SECTION: 5.0

**ITEM: 5.2 REVIEW OF CASH REQUIREMENTS FOR
OCTOBER, 2016**

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: \$169,700.33

Ranges:	From:	To:	From:	To:
Check Number	First	Last	10/1/2016	10/31/2016
Vendor ID	First	Last	COMM 1ST	COMM 1ST
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
14239	A1010	Advantage: Print, Martketing a	10/5/2016	COMM 1ST	PMCHK00002343	\$1,660.00
14240	S1007	Stationary Engineers, Local 39	10/5/2016	COMM 1ST	PMCHK00002343	\$294.76
14241	S1010	State Disbursement Unit	10/5/2016	COMM 1ST	PMCHK00002343	\$87.50
14242	U0019	US Bank	10/7/2016	COMM 1ST	PMCHK00002345	\$15,023.94
14243	1099-104	Thomas Seibel	10/14/2016	COMM 1ST	PMCHK00002346	\$195.00
14244	1099-193	Celena Polena	10/14/2016	COMM 1ST	PMCHK00002346	\$520.00
14245	1099-203	Susan Thomas	10/14/2016	COMM 1ST	PMCHK00002346	\$182.00
14246	1099-218	Auburn Gymnastics Center	10/14/2016	COMM 1ST	PMCHK00002346	\$208.00
14247	1099-239	Macintosh-Oddo	10/14/2016	COMM 1ST	PMCHK00002346	\$2,587.20
14248	1099-252	Donna Lisa Otto	10/14/2016	COMM 1ST	PMCHK00002346	\$259.00
14249	1099-256	Healing Pastures, Inc.	10/14/2016	COMM 1ST	PMCHK00002346	\$195.00
14250	1099-264	Philip Green	10/14/2016	COMM 1ST	PMCHK00002346	\$58.50
14251	1099-269	Deborah Lynn	10/14/2016	COMM 1ST	PMCHK00002346	\$117.00
14252	1099-277	Foothill Karake Do	10/14/2016	COMM 1ST	PMCHK00002346	\$68.25
14253	1099-291	Isaac Humber	10/14/2016	COMM 1ST	PMCHK00002346	\$117.00
14254	1099-295	Juli Land-Marx, dba Image Net	10/14/2016	COMM 1ST	PMCHK00002346	\$553.33
14255	1099-313	Alison Lloyd	10/14/2016	COMM 1ST	PMCHK00002346	\$273.60
14257	A0001	Recology Auburn Placer	10/14/2016	COMM 1ST	PMCHK00002346	\$1,567.36
14258	A0014	AT&T	10/14/2016	COMM 1ST	PMCHK00002346	\$643.34
14259	A0027	Recology Auburn Placer	10/14/2016	COMM 1ST	PMCHK00002346	\$1,264.31
14260	A0051	Anderson's Sierra Pipe Co.	10/14/2016	COMM 1ST	PMCHK00002346	\$128.91
14261	B0020	BSN Sports, Inc.	10/14/2016	COMM 1ST	PMCHK00002346	\$457.90
14262	B0062	BareBones WorkWear	10/14/2016	COMM 1ST	PMCHK00002346	\$109.62
14263	B0064	Blue Moon Designs	10/14/2016	COMM 1ST	PMCHK00002346	\$66.11
14264	C0058	City Of Auburn	10/14/2016	COMM 1ST	PMCHK00002346	\$18,867.12
14266	C0111	Cal.net	10/14/2016	COMM 1ST	PMCHK00002346	\$59.95
14267	C0113	Cooks Portable Toilets & Septi	10/14/2016	COMM 1ST	PMCHK00002346	\$900.00
14268	D0010	Diamond Pacific	10/14/2016	COMM 1ST	PMCHK00002346	\$176.88
14269	D0066	De Lage Landen	10/14/2016	COMM 1ST	PMCHK00002346	\$623.95
14270	D0077	Dudek	10/14/2016	COMM 1ST	PMCHK00002346	\$8,672.50
14271	E0008	Ewing Irrigation Products, Inc	10/14/2016	COMM 1ST	PMCHK00002346	\$501.67
14272	F0038	Fastenal Company	10/14/2016	COMM 1ST	PMCHK00002346	\$199.83
14273	F0040	Foothill Associates	10/14/2016	COMM 1ST	PMCHK00002346	\$3,336.82
14274	G0006	Gold Country Media Publication	10/14/2016	COMM 1ST	PMCHK00002346	\$215.00
14275	G0027	Giuliani & Kull, Inc.	10/14/2016	COMM 1ST	PMCHK00002346	\$2,800.00
14276	H0002	Harris Industrial Gases	10/14/2016	COMM 1ST	PMCHK00002346	\$70.00
14277	K0011	Kaiser Foundation Health Plan,	10/14/2016	COMM 1ST	PMCHK00002346	\$12,599.91
14278	L0027	Pat Larson	10/14/2016	COMM 1ST	PMCHK00002346	\$32.25
14279	M0019	Kahl Muscott	10/14/2016	COMM 1ST	PMCHK00002346	\$137.86
14280	M0098	Meadow Vista County Water Dist	10/14/2016	COMM 1ST	PMCHK00002346	\$1,805.98
14281	M0099	George Eric Menig DBA Menig We	10/14/2016	COMM 1ST	PMCHK00002346	\$4,800.00
14282	N0012	Nevada Irrigation District	10/14/2016	COMM 1ST	PMCHK00002346	\$1,950.62
14283	O0004	Office Depot	10/14/2016	COMM 1ST	PMCHK00002346	\$62.11
14284	P0007	Pacific Gas & Electric Company	10/14/2016	COMM 1ST	PMCHK00002346	\$584.33
14285	P0021	Petty Cash	10/14/2016	COMM 1ST	PMCHK00002346	\$650.00
14286	P0111	Vanessa Pohley	10/14/2016	COMM 1ST	PMCHK00002346	\$89.50
14287	S0034	Sierra Chemical Co.	10/14/2016	COMM 1ST	PMCHK00002346	\$1,122.41
14290	S0086	Sac-Val Janitorial Supply, Inc	10/14/2016	COMM 1ST	PMCHK00002346	\$429.36
14291	S0094	Manouch Shirvanioun	10/14/2016	COMM 1ST	PMCHK00002346	\$94.12
14292	S0131	Kasey Strauss	10/14/2016	COMM 1ST	PMCHK00002346	\$28.04
14293	S0152	SiteOne Landscape Supply, LLC	10/14/2016	COMM 1ST	PMCHK00002346	\$1,313.96
14294	S1003	Sutter Medical Foundation	10/14/2016	COMM 1ST	PMCHK00002346	\$136.00
14295	T0067	TurfPro	10/14/2016	COMM 1ST	PMCHK00002346	\$995.00
14296	T0068	Gene B. Redmon	10/14/2016	COMM 1ST	PMCHK00002346	\$1,170.00
14297	TEMPC	PUSD	10/14/2016	COMM 1ST	PMCHK00002346	\$896.00
14298	TEMPG	Rick Graham	10/14/2016	COMM 1ST	PMCHK00002346	\$105.00
14299	TEMPM	Ray McAfee	10/14/2016	COMM 1ST	PMCHK00002346	\$16.00
14300	TEMPO	Jennifer Ostrom	10/14/2016	COMM 1ST	PMCHK00002346	\$65.00
14301	TEMPP	Theresa Pearson	10/14/2016	COMM 1ST	PMCHK00002346	\$65.00
14302	TEMPS	Don Swift	10/14/2016	COMM 1ST	PMCHK00002346	\$16.00
14303	TEMPV	Kimberly VanMetre	10/14/2016	COMM 1ST	PMCHK00002346	\$16.00
14304	U0016	Uptown Signs & Graphics, Inc.	10/14/2016	COMM 1ST	PMCHK00002346	\$148.35
14305	V0007	Verizon Wireless	10/14/2016	COMM 1ST	PMCHK00002346	\$306.65
14306	W0001	Walker's Office Supplies, Inc.	10/14/2016	COMM 1ST	PMCHK00002346	\$93.06
14308	W0044	Wave	10/14/2016	COMM 1ST	PMCHK00002346	\$1,514.31
14309	W0045	Williams, Jesse	10/14/2016	COMM 1ST	PMCHK00002346	\$68.04
14310	W0046	West Coast Sand & Gravel, Inc.	10/14/2016	COMM 1ST	PMCHK00002346	\$4,444.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
14312	S0050	Sierra Safety	10/14/2016	COMM 1ST	PMCHK00002347	\$68.96
14313	S0083	Sundowner of California, Inc.	10/14/2016	COMM 1ST	PMCHK00002347	\$721.40
14314	W0003	Warehouse Paint Incorporated	10/14/2016	COMM 1ST	PMCHK00002347	\$181.02
14315	1099-335	Richard Westervelt	10/21/2016	COMM 1ST	PMCHK00002348	\$1,500.00
14316	1099-336	Brenda Timmins	10/21/2016	COMM 1ST	PMCHK00002348	\$600.00
14317	1099-337	Trish Schrieber	10/21/2016	COMM 1ST	PMCHK00002348	\$750.00
14318	TEMPB	Bill Burdick	10/21/2016	COMM 1ST	PMCHK00002348	\$150.00
14319	TEMPC	Ellen Copeland	10/21/2016	COMM 1ST	PMCHK00002348	\$400.00
14320	TEMPD	Karen Daley	10/21/2016	COMM 1ST	PMCHK00002348	\$200.00
14321	TEMPH	M.E. Higgins-O'Connor	10/21/2016	COMM 1ST	PMCHK00002348	\$150.00
14322	TEMPL	Kelly Liebert	10/21/2016	COMM 1ST	PMCHK00002348	\$500.00
14323	TEMPM	Brian Myers	10/21/2016	COMM 1ST	PMCHK00002348	\$75.00
14324	TEMPP	Monika Peak	10/21/2016	COMM 1ST	PMCHK00002348	\$100.00
14325	TEMPR	Karen Root	10/21/2016	COMM 1ST	PMCHK00002348	\$300.00
14326	TEMPT	Madison Thomson	10/21/2016	COMM 1ST	PMCHK00002348	\$500.00
14327	TEMPW	Tom Wilson	10/21/2016	COMM 1ST	PMCHK00002348	\$350.00
14329	1099-338	Monique Meador	10/21/2016	COMM 1ST	PMCHK00002349	\$700.00
14330	D0066	De Lage Landen Financial Servi	10/21/2016	COMM 1ST	PMCHK00002349	\$35.61
14331	S1007	Stationary Engineers, Local 39	10/21/2016	COMM 1ST	PMCHK00002349	\$295.22
14332	S1010	State Disbursement Unit	10/21/2016	COMM 1ST	PMCHK00002349	\$87.50
14333	TEMPH	Guy Hinrichs	10/21/2016	COMM 1ST	PMCHK00002349	\$200.00
14334	TEMPP	Katie Petrovich	10/21/2016	COMM 1ST	PMCHK00002349	\$40.00
14335	TEMPW	Joy Wood	10/21/2016	COMM 1ST	PMCHK00002349	\$300.00
14336	1099-216	Gerald Harris	10/28/2016	COMM 1ST	PMCHK00002350	\$52.00
14337	1099-243	Phillip Dallas	10/28/2016	COMM 1ST	PMCHK00002350	\$325.00
14338	1099-247	Clifford Johnson	10/28/2016	COMM 1ST	PMCHK00002350	\$39.00
14339	1099-252	Donna Lisa Otto	10/28/2016	COMM 1ST	PMCHK00002350	\$66.00
14340	1099-264	Philip Green	10/28/2016	COMM 1ST	PMCHK00002350	\$62.00
14341	A0051	Anderson's Sierra Pipe Co.	10/28/2016	COMM 1ST	PMCHK00002350	\$44.04
14342	A0111	AllGood Driving School, Inc	10/28/2016	COMM 1ST	PMCHK00002350	\$30.00
14343	A0134	Advanced Intregated Pest Mana	10/28/2016	COMM 1ST	PMCHK00002350	\$673.50
14344	A1010	Advantage: Print, Martketing a	10/28/2016	COMM 1ST	PMCHK00002350	\$5.38
14345	B0051	Arlene Borman	10/28/2016	COMM 1ST	PMCHK00002350	\$40.00
14346	C0004	CAPRI	10/28/2016	COMM 1ST	PMCHK00002350	\$16,989.00
14347	C0061	California Computer Services	10/28/2016	COMM 1ST	PMCHK00002350	\$240.00
14348	C0072	CIT Technology Fin. Serv., Inc	10/28/2016	COMM 1ST	PMCHK00002350	\$515.09
14349	C0075	Cintas Corporation	10/28/2016	COMM 1ST	PMCHK00002350	\$134.39
14350	C0113	Cooks Portable Toilets & Septi	10/28/2016	COMM 1ST	PMCHK00002350	\$698.38
14351	C0117	SupplyWorks	10/28/2016	COMM 1ST	PMCHK00002350	\$556.15
14352	D0025	Dawson Oil Company	10/28/2016	COMM 1ST	PMCHK00002350	\$1,295.17
14353	D0077	Dudek	10/28/2016	COMM 1ST	PMCHK00002350	\$1,887.50
14354	D0079	Nicolette Del Sarto	10/28/2016	COMM 1ST	PMCHK00002350	\$40.00
14355	E0008	Ewing Irrigation Products, Inc	10/28/2016	COMM 1ST	PMCHK00002350	\$888.42
14356	E0011	ECORP Consulting, Inc.	10/28/2016	COMM 1ST	PMCHK00002350	\$594.78
14357	F0040	Foothill Associates	10/28/2016	COMM 1ST	PMCHK00002350	\$1,487.95
14358	G0002	GSSA UMPIRES	10/28/2016	COMM 1ST	PMCHK00002350	\$765.60
14359	G0077	Gold Country Water	10/28/2016	COMM 1ST	PMCHK00002350	\$206.25
14360	G0092	Green Valley Security, Inc.	10/28/2016	COMM 1ST	PMCHK00002350	\$1,260.00
14361	H0056	Humana Dental Ins. Co	10/28/2016	COMM 1ST	PMCHK00002350	\$1,784.55
14362	L0098	Andie Leventin	10/28/2016	COMM 1ST	PMCHK00002350	\$25.00
14363	M0048	Joanna McNutt	10/28/2016	COMM 1ST	PMCHK00002350	\$29.95
14364	N0008	Sunbelt Rentals, Inc.	10/28/2016	COMM 1ST	PMCHK00002350	\$769.56
14365	P0005	Placer County Water Agency	10/28/2016	COMM 1ST	PMCHK00002350	\$4,560.37
14366	P0007	Pacific Gas & Electric Company	10/28/2016	COMM 1ST	PMCHK00002350	\$11,793.88
14367	P0023	PG&E	10/28/2016	COMM 1ST	PMCHK00002350	\$127.35
14368	P0058	Pitney Bowes Credit Corporatio	10/28/2016	COMM 1ST	PMCHK00002350	\$82.43
14369	P0109	Caleb Porter	10/28/2016	COMM 1ST	PMCHK00002350	\$40.00
14370	RO072	Robinson Sand & Gravel	10/28/2016	COMM 1ST	PMCHK00002350	\$494.50
14371	S0052	Sierra Custom Awards & More	10/28/2016	COMM 1ST	PMCHK00002350	\$253.65
14372	S0086	Sac-Val Janitorial Supply, Inc	10/28/2016	COMM 1ST	PMCHK00002350	\$483.35
14373	S0143	SMOA	10/28/2016	COMM 1ST	PMCHK00002350	\$610.50
14374	S0145	SCP Pool Distributors LLC	10/28/2016	COMM 1ST	PMCHK00002350	\$569.14
14375	S0152	SiteOne Landscape Supply, LLC	10/28/2016	COMM 1ST	PMCHK00002350	\$2,871.72
14376	S1000	State Of California/DOJ	10/28/2016	COMM 1ST	PMCHK00002350	\$138.00
14377	T0065	Town Planner	10/28/2016	COMM 1ST	PMCHK00002350	\$500.00
14378	TEMPA	Dee Ann Ahl	10/28/2016	COMM 1ST	PMCHK00002350	\$10.00
14379	TEMPB	Ronald Beeck	10/28/2016	COMM 1ST	PMCHK00002350	\$10.00
14380	TEMPJ	Betty Jensen	10/28/2016	COMM 1ST	PMCHK00002350	\$10.00
14381	TEMPP	Jennifer Pollak	10/28/2016	COMM 1ST	PMCHK00002350	\$94.00
14382	TEMPW	Kelly Warman	10/28/2016	COMM 1ST	PMCHK00002350	\$100.00
14383	U0016	Uptown Signs & Graphics, Inc.	10/28/2016	COMM 1ST	PMCHK00002350	\$404.20
14384	W0001	Walker's Office Supplies, Inc.	10/28/2016	COMM 1ST	PMCHK00002350	\$713.61
14385	W0043	West Coast Fire Protection Sys	10/28/2016	COMM 1ST	PMCHK00002350	\$471.00
14386	W0046	West Coast Sand & Gravel, Inc.	10/28/2016	COMM 1ST	PMCHK00002350	\$6,837.00

System: 11/3/2016 3:34:51 PM
User Date: 10/31/2016

Auburn Rec & Park
VENDOR CHECK REGISTER REPORT
Payables Management

Page: 3
User ID: Veona

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
-----						-----
Total Checks:	141				Total Amount of Checks:	\$169,700.33
						=====

SECTION: 5.0

ITEM: 5.3 REVIEW OF FINANCIALS FOR OCTOBER, 2016

DESCRIPTION:

INFORMATION: SEE ATTACHED INFORMATION

**STAFF
RECOMMENDATION: REVIEW AND APPROVE FINANCIALS FOR
OCTOBER, 2016**

PROFIT & LOSS											
16/17 Approved Budget											
	Approved Budget FY 16-17	% Of Total	Mid-Yr Revision FY 16-17	% Of Total	2016 Oct ACTUALS	Last Yr Oct Actuals	2016 YTD ACTUALS	2016 YTD BUDGET	Last Yr YTD ACTUALS	2016 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues											
Program Revenue	984,910	19%	1,000,265	18%	94,332	82,583	762,688	752,084	705,675	752,084	705,675
Facility Revenue	150,163	3%	169,665	3%	5,122	7,322	144,957	136,900	135,424	136,900	135,424
Misc. Revenue	59,990	1%	55,735	1%	7,079	334	34,394	29,409	35,825	29,409	35,825
Grants & Donations	426,686	8%	800,161	15%	2,723	1,019	799,214	797,411	59,517	797,411	59,517
Interest Income	46,181	1%	49,616	1%	4,106	3,460	26,589	27,543	29,077	27,543	29,077
Projects Revenue	207,300	4%	209,000	4%	-	(60,000)	44,000	44,000	189,500	44,000	189,500
Tax Revenue	2,910,231	55%	2,927,633	54%	63,817	-	1,346,815	1,365,939	1,250,209	1,365,939	1,250,209
In Kind/Atwood	25,500	0%	26,219	0%	-	-	-	-	-	-	-
Transf in from Cap Const & City Trust	481,434		181,259		-	60,000	-	-	60,000	-	60,000
Total Operating Revenue	5,292,395	100.00	5,419,553	100.00	177,179	94,718	3,158,657	3,153,286	2,465,227	3,153,286	2,465,227
Expenditures											
Program Expense	278,061	5%	276,315	5%	22,223	26,213	177,399	187,104	168,893	187,104	168,893
Operating & Supplies	327,809	6%	325,850	6%	24,101	28,478	175,922	183,881	173,996	183,881	173,996
Utilities Expense	200,874	4%	187,004	4%	42,386	37,929	118,911	118,296	121,362	118,296	121,362
Professional Services	42,661	1%	38,401	1%	695	(2,911)	21,396	21,801	20,497	21,801	20,497
Building & Grounds Maintenance	483,710	9%	334,570	6%	31,150	23,958	138,734	148,693	115,990	148,693	115,990
Property Tax Admin.	100,500	2%	65,044	1%	-	306	3,044	3,044	2,864	3,044	2,864
Wages	1,858,645	35%	1,890,864	36%	127,036	115,202	1,011,761	1,016,723	929,339	1,016,723	929,339
Benefits & Payroll Costs	689,913	13%	660,533	12%	46,513	58,859	390,859	389,475	397,200	389,475	397,200
Fixed Asset Expense	69,700	1%	952,568	18%	-	-	839,943	840,034	3,746	840,034	3,746
Capital Improvement Projects	1,043,420	20%	390,259	7%	25,324	116,191	176,126	165,391	607,714	165,391	607,714
Debt Services	3,591	0%	6,228	0%	383	12,472	2,646	2,928	7,317	2,928	7,317
Special Dept Expenses (equip res.)	55,000	1%	55,000	1%	-	-	-	-	-	-	-
Project Expenditures	128,624	2%	85,702	2%	-	-	-	-	-	-	-
Misc Expense (CalPERS unfunded liab)		0%	45,800	1%							
Total Expenditures	5,282,508	100.00	5,314,138	100.00	319,811	416,697	3,056,741	3,077,370	2,548,918	3,077,370	2,548,918
Net Revenue Over Expenditures	\$ 9,887	0.19	\$ 105,415		\$ (142,632)	(321,979)	\$101,916	\$75,916	(583,691)	\$75,916	(583,691)
Annual Contingency Reserve (1-2%)	\$ 450,000		\$ 450,000		\$ 450,000		\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Annual Equip Replacement Reserve	\$ 658,531		\$ 658,531		\$ 758,531		\$ 758,531	\$ 758,531	\$ 658,531	\$ 758,531	\$ 658,531
Future Capital Construction Reserve	\$ 744,971		\$ 839,971		\$ 705,971		\$ 705,971	\$ 705,971	\$ 744,971	\$ 705,971	\$ 744,971
ADA Reserve	\$ 55,032		\$ 60,032		\$ 60,032		\$ 60,032	\$ 60,032	\$ 55,032	\$ 60,032	\$ 55,032
CalPERS unfunded liability reserve					\$ 45,800		\$ 45,800		\$ 45,800		\$ 45,800
TOTAL RESERVES	\$ 1,908,534		\$ 2,008,534		\$ 2,020,334		\$ 2,020,334	\$ 1,974,534	\$ 1,908,534	\$ 1,974,534	\$ 1,908,534

As Of 10/31/2016
For All Segment1s
For All Segment2s
For Segment3 0000 To 9999
For All Segment4s

	Current YTD
ASSETS	
Current Assets	
Imprest Fund (Petty Cash)	\$580.00
Community 1st Bank	106,662.19
Placer County Treasure-General	3,339,278.04
Placer County Treasurer - City Trust	267,052.89
Accounts Receivable	6,025.73
A/R - 501C3 Group	7,200.00
Daycamp Receivables	22,440.00
Prepaid Liability Expense	11,147.22
Prepaid Workers Comp Insurance	12,901.30
	<hr/>
Total Current Assets	\$3,773,287.37
Fixed Assets	
Fixed Assets: Land	\$1,956,603.12
Fixed Assets: Structures	11,991,565.85
Fixed Assets: Equipment	825,035.79
Fixed Assets: Computer Equipment & Software	114,458.39
Fixed Assets: Vehicles	247,332.21
Fixed Assets: Office Furniture & Rec Equipment	83,168.05
Construction In Progress	410,271.24
Less: Accumulated Depreciation	(8,730,445.84)
	<hr/>
Total Fixed Assets	\$6,897,988.81
	 <hr/> <hr/>
Total Assets	\$10,671,276.18

Auburn Rec & Park
Balance Sheet
As Of 10/31/2016
For All Segment1s
For All Segment2s
For Segment3 0000 To 9999
For All Segment4s

	Current YTD
LIABILITIES and EQUITY	
Current Liabilities	
Prepaid Revenue	\$5,563.00
Gift Certificates	400.00
Compensated Absenses	128,319.57
Sales Tax Payable	1,534.18
	\$135,816.75
Long Term Liabilities	
PG & E Loan Payable	\$6,505.86
	\$6,505.86
Total Long Term Liabilities	\$6,505.86
Total Liabilities	\$142,322.61
Fund Balances	
GFB: Youth Assistance Fund	\$7,709.11
GFB: General Fund Balance	719,244.42
Investments in Fixed Assets	7,257,740.30
Less: Net of Related Debt	(6,505.86)
RFB: Reserved (City Mitigation)	265,933.24
RFB: Annual Equip Replacement Reserv.	758,530.72
RFB: Annual Contingency Reserve	450,000.00
RFB: Reserved for Future Capital Construction	705,971.28
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	2,776.22
RFB: Atwood III-Equip Repl Fund	15,603.66
RFB: Unfunded Liability - CalPERS	45,800.00
GFB- Cell Tower Reserves	122,459.24
RFB: General Fund (ADA Reserve)	60,031.75
RFB: Shockley Maint Fund	8,466.39
Net Profit/(Loss)	101,917.37
	\$7,257,740.30
Total Assets	\$7,257,740.30
Total Reserved Funds	\$2,442,342.37
Total Designated Funds	\$0.00
Total Unrestricted Funds	\$828,870.90
	\$10,671,276.18
Total Liabilities and Equity	\$10,671,276.18

SECTION: 6.0

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

INFORMATION:

SEE ATTACHMENTS

Kahl Muscott
District Administrator
Report to the Board of Directors
November, 2016

- The new sod was installed at the Dog Park. This new sod covered approximately 1/3 –1/2 of the existing dog park grass surface.
- All trees from the first round of removal, per our inventory from our arborist, are complete. All of these trees were at Regional Park. We are in the process of getting bids on the next set of trees.
- A project proposal for additional fencing at Railhead Park has been submitted to USBR. The Placer County Contractor's Association has pledged their support to provide volunteer labor to install the fence.
- The last round of herbicide spraying at the Regional Park pond was completed.
- The first round of interviews for the Project Manager position (Pam's old job) were completed with second round to be done after the completion of this report.
- I have received 9 emails from residents commenting on the possible Regional Park renaming to "North Auburn Regional Park".
- A man in Foresthill is donating 200 nice, well taken-care-of azaleas to ARD.
- The new security cameras are being installed at the Dry Creek end of Regional Park.
- The Atwood III HOA President reports that they are making headway getting the necessary permissions to clean up the Atwood Pond (and add a bubbler). They have received permission from the Army Corp and are waiting on the permit from Fish and Wildlife.
- April Maynard with the Auburn Arts Commission has looked at the large wall next to the upcoming Rotary project at Recreation Park. They are going to provide a proposal for a mural on the wall.

Meetings and events attended

11/1: Rotary

11/2: Gold Country Chapter CSDA workshop

11/2: Auburn FC and PHS re: proposal to put fencing around the Railhead Soccer fields

11/3: Project Manager interviews

11/4: Project Manager interview

11/7: A&D Committee

11/8: Rotary

11/9: Finance Committee

11/9: Policy Committee

11/9: Festival of Lights Parade Committee

11/15: Rotary

11/16: Chamber Board Meeting

11/22: Rotary

11/29: Rotary

Joe Fecko
Administrative Services Manager
Report to the Board of Directors
November, 2016

Security cameras at the Dry Creek picnic area are installed as of Tuesday Nov 8. Capture Technology is waiting for a SIM card to install into the router at which time the cameras will be fully functional.

As previously noted, the next phase of cameras at Regional park will be proposed in the new 2017/2018 fiscal budget.

The recommended removal of trees based on our arborist report has begun. Nine trees were removed at Regional Park and the next phase of sixteen trees (also at North Auburn Regional Park) is currently out for quotes. We expect to have the trees removed by the end of November.

Brian Simpson
Facilities & Grounds Manager
Report to the Board of Directors
November, 2016

Regional Park

Cyclocross event held October 30th. Event was a success but left a considerable amount of damage across the course. Park crews have been working on smoothing the muddy areas, reseeding the grass and top dressing the course to repair.

Third and final application of herbicide has been applied to the pond to mitigate algae and plant growth. Work was done by Fuentes Pond Management and overseen by the Placer County Department of Agriculture.

Recreation Park

Rebuilt the Beggs Field pitcher's mound. Mound was removed for the "MS October" softball event.

CVCC

Leak near irrigation valve at entrance to CVCC repaired.

Ashford Park

Amendments to dog park soil have been applied. On Wednesday 11/09, there was 10,560 sq. ft. of sod installed (financed in part by the dog park volunteers) to improve/repair the areas damaged by heavy dog use.

Christian Valley

Began replacing high flow irrigation heads with new low pressure Rainbird irrigation heads. Pressure has historically been an issue at Christian Valley and these new low pressure heads will provide improved coverage while reducing overall water consumption.

Atwood

Began removal and clean-up of dead/dying vegetation and weeds. Several downed trees were removed as well. Long term goal will to enhance the aesthetics of the planted areas through continued focused maintenance.

Manouch Shirvanioun

Customer Service/Marketing Manager

Report to the Board of Directors

November, 2016

10/19/16-11/09/16 10/23/15-11/12/15

Activity Registrations	\$19,000	\$16,000
Day Care/Discovery payments	\$26,000	\$25,000
Facility payments/reservations	\$3,000	\$10,000

Sierra Nevada Conservancy-Met with the organizers to coordinate quarterly board meeting at the Lakeside room.

Placer County Health and Human Services-Met with county staff to coordinate the annual Recovery Happens at Regional Park.

Weekly chamber ambassador visits.

Leadership Auburn executive meetings.

Finance and Policy meetings.

Sheryl Petersen

Recreation Services Manager

Report to the Board of Directors

November, 2016

- Meetings attended: ASR (4), UKE, VFCAL
- Assisted with interviews for Landscape Architect
- Finishing up activity guide for winter/spring
- Worked election booths at St Teresa's
- Meeting with Ukulele committee.
- Meeting with VFCAL Committee
- Meeting with Spring Fling committee

ASR- Auburn Sunset 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

November		
24-25	Thanksgiving	Offices Closed
December		
1	YDL Basketball Begins	Local Gyms
3	Festival of Lights	Downtown
15	Board Meeting	Board Room
19-22	Discovery Day Camp	Recreation Park
23/26	Christmas Eve/Day Vacation	Offices Closed
27-30	Discovery Day Camp	Recreation Park
1/2	New Year's Day Vacation	Offices Closed

Debbie Thomas

Youth Services Manager

Report to the Board of Directors

November, 2016

- Preparation & purchasing for November day camps on the 14th and 23rd.
- Auburn Elementary Discovery staff participated in the school's October Festival by providing an art activity for about 60 students.
- Room set up at Alta Vista school for licensing visit approval, met with Mark from Cal Comp for computer installation.
- Met with art docent and custodian at Alta Vista to discuss room sharing arrangement.
- Snack purchases and delivering from Sam's to sites, and supplies for Alta Vista.
- Substituted for staff absences & minimum days.
- Reviews for two employees.
- Finance meeting Nov. 9, Board meeting Nov. 17.

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Apr-16	Sesi Catalano	Western States Trail Foundation-Foothills Room	\$140.00	\$30.00	\$140.00	No		
Apr-16	Kathleen Shaffer	Auburn Chamber of Commerce-Business Show Case, Support Local Business-Picnic Sites at Recreation Park	\$100.00	\$60.00	\$100.00	Yes		
Apr-16	Judy Suter	Action Coalition for Equestrians-Foothills Room	\$100.00	\$60.00	\$100.00	No		
Apr-16	Kelcie Anabuster	Advocates for Mentally Ill Housing-Recreation Picnic#1	\$50.00	\$30.00	\$50.00	No		
Apr-16	Jan Wells	Advocates for Mentally Ill Housing-Recreation Kitchen	\$588.00	\$180.00	\$588.00	No		
Apr-16	Barbara White	Western States Trail Foundation-Overlook Modular Building	\$678.00	\$0.00	\$678.00	No		
Apr-16	Jean Hixon	Western States Trail Foundation-Foothills Room	\$200.00	\$60.00	\$200.00	No		
Apr-16	Lisa Frankel	Sierra Streams Institute-Foothills Room	\$200.00	\$30.00	\$200.00	No		
Apr-16	Kathlene Fries	Transition to Adult Living-Placer Union School District-Picnic sites at Recreation Park	\$100.00	\$60.00	\$50.00	No		
							\$2,106.00	\$2,106.00
May-16	Tray Kochendener	Auburn Sunset Rotary Club-Recreation Picnic#1	\$50.00	\$30.00	\$25.00	No		
May-16	Jim Moore	EY Cain Community Svc. Club-Bocce Courts 1 and 2	\$40.00	\$0.00	\$40.00	No		
May-16	Patrick Witz	St. Jude Children's Hospital Trike-a-Thon, MV. Tennis Courts	\$0.00	\$30.00	\$0.00	No		
May-16	Jean Hixon	Western States Trail Foundation-Board Meeting-Foothills Room	\$200.00	\$60.00	\$200.00	No		
May-16	Robin Soars	Skyridge PTC-Sierra Pool	\$227.00	\$78.75	\$227.00	No		
May-16	Janice Buchmann	Cub Scouts Pack 6-Flag retirement ceremony-picnic sites and amphitheater at Regional Park	\$190.00	\$10.00	\$190.00	No		

Nov-16

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
11/7/2016	Overlook Park	Vehicle drove through grass	\$20	\$30 grass seed
10/31/2016	Overlook	Graffiti on backwall skatepark	\$20	\$32 paint
10/31/2016	Regional Park	fake blood sprayed in bathroom	\$20	\$0

Total labor costs

Total for year

60 Total material costs
Total for year
\$1,994.00 \$62.00
\$1,182.27

10/21/19

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
4-Oct-16	Regional Recreation	Toilet seat removed	\$30.00	\$19.75
10/12/2016		Graffiti	\$30	\$9.00

Total labor costs	\$60	Total	\$28.75
		material costs	
		Total for	
Total for year	\$1,934.00	year	\$1,120.27

9/19/16

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
14-Sep-16	Overlook	Toilet seat ripped off toilet	\$60.00	\$21.44
9/14/2016	Overloos	Graffiti Removal	\$60	\$34.86

Total labor costs	\$120	Total	\$56.30
		material costs	
Total for year	\$1,182.00	Total for year	\$1,091.52

8/18/16

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
1-Aug-16	Recreation	Toilet seat ripped off toilet	\$60.00	\$21.44
8/15/2016	Regional	Water fountain grating removed	\$60	\$89.78

Total labor costs	\$120	Total material costs	\$111.22
Total for year	\$1,062.00	Total for year	\$1,035.22

7/1/16

Vandalism Report

DATE 5-Jul-16 **VANDALISM** Lights at Gym broken **LABOR COSTS** \$60.00 **MATERIAL COSTS** \$59.00

LOCATION
Regional

Total labor costs \$60 Total material costs
Total for year \$942.00 year \$924.00

6/21/16

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
31-May-16	Railhead Park	Men/Women's restrooms vandali:	\$60.00	\$175.00
13-Jun-16	Overlook Park	Graffiti on wall behind skate park	\$120	\$60.00
6/20/2016	Recreation	Women's restroom vandalized	\$60	\$43

Total labor costs	\$240	Total material costs	\$278.00
Total for year	\$882.00	Total for year	\$865.00

May-16

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS	
5/16/2016	Centennial Park	graffiti	\$60	\$80.00	
5/16/2016	Overlook Skate Park	graffiti	\$90.00	\$120.00	
Total labor costs			\$150	Total material costs	\$200.00
Total for year			\$792.00	Total for year	\$787.00

Apr-16

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
4/6/2016	Regional Gym	graffiti	\$100	\$80.00
4/11/2016	Meadow Vista storage	break in old mower stolen	\$30.00	\$120.00

Total labor costs	\$130.00	Total material costs	\$200.00
Total for year	\$642.00	Total for year	\$587.92

2/1/16

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
22-Jan-16	Regional	Graffiti on walkway and bridge on Dry Creek side of park	\$60.00	\$50.00
2/1/2016	Railhead Park	Toilet seat set on fire	\$40.00	\$35.00
2/1/2016	Rec Comm Bldg	Broken window, Sheryl's office	\$212	\$200
2/5/2016	Overlook Park	Graffiti	\$80	\$50
2/9/2016	Recreation Park	Graffiti, on picnic tables	\$60	\$25
Total labor costs			\$452	Total \$27.92
Total for year			\$512.00	material costs Total for year \$387.92

Jan-16

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
16-Dec-15	Regional Park	Bathroom door hardware broken in bathrooms behind Regional Shop	\$20.00	\$15.92, 2 door latches purchased
19-Dec-15	Regional Park	Graffiti on enclosure for portable toilets and toilets too at Dry Creek Picnic Area	\$40	\$12, graffiti remover, \$15 paint for wood enclosure

Total Labor Costs \$60.00 Total Material Costs \$27.92

2016/2017 Project List

Updated 11/4/16

PROJECT	Est. Cost	Notes	Est. completion date
Bell Road			
Planning/CEQA/Construction Documents	517,000	Submitted Project Description update and site plan to Stewardship Council.	TBD
		Waiting for response on grant application. Stewardship Council has indicated we will not get a response until after the start of 2017.	
Placer Hills Pool			
ADA Path of Travel	10,000	Minor sidewalk repair to be done in-house in the off season	Dec-16
Regional Park			
24 Acres Walking Path - In Kind	235,000	Agreement with WCCC has been voided; alternatives being reviewed	TBD
Dry Creek Picnic ADA improvements	15,000	Working on scope and getting estimates	Nov-16
24 Acres			
Conceptual Planning	48,000	Public forum completed; comments being received via on-line survey	Dec-16
Overlook Park			
Planning and CEQA	90,000	Project to be pushed back due to review delays at USBR	Mar-17
Canyon View Community Center			
Bike Park - incl Design and CEQA	100,000	USBR reviewing final document	Oct. 2016
Bike Park - Construction	175,000		TBD
Railhead Park			
Renovation Field B	35,000	Completed	Nov-16
Meadow Vista Park			
ADA Restroom (renovation or new)	220,000	Grading, ramp and interior design work being done	Mar-17
Operation and Development Plan			
CEQA/NEPA costs	25,000	USBR review delayed due to budget issues.	Dec-16
Multi-Park			
Streambed Alteration Agreement (no labor)	44000	Bio and cultural reviews taking place; walk with local tribe per AB52 completed	Jan-17
Carry over projects from 2015 2016 list in YELLOW			
Total Projects Fiscal Year	1,514,000		

Item 7.1 Cover Sheet for Appointment of New Auditor

Auburn Area Recreation and Park District Board meeting November 2016

The Issue: Shall the Board approve and appoint an auditor for the years 2017, 2018 and 2019?

Background: The Board of Directors has instructed staff to invite proposals for new auditors on a regular three year cycle. Fechter and Company just completed the last year of their three year audit contract in 2016 and staff mailed out Request for Proposals or "RFP's" in July. The due date for their return was September 30, 2016. In total, 30 RFP's were mailed and 6 were returned by the deadline of September 30.

Listed below are the proposal details from the six audit firms that responded:

2016 Audit Search Results

Name	Staff <u>size</u>	<u>Main office</u>	Govt. <u>Audits</u>	Park <u>Audits</u>	Annual Trans <u>Report</u>	Est. audit <u>hours</u>	1st year <u>fee</u>	2nd year <u>fee</u>	3rd year <u>fee</u>
Richardson	26	Sacramento	yes	CSD	yes	136	12,100	12,350	12,610
Nigro	23	Murietta/Oak	yes	yes	yes	125	11,000	11,150	11,300
Fedak	6	Cypress	yes	CSD	yes	81	10,500	11,200	11,900
Fechter	11	Sacramento	yes	yes	yes	121	9,630	9,863	10,102
Bain	4	Sacramento	yes	yes	yes	140-150	9,400	9,400	9,400
Cole	2	Sacramento	Yes	Yes	Yes	122	8660	8660	8660

The three year totals are as follows:

Richardson	\$37,060
Nigro	\$33,450
Fedak	\$33,600
Fechter	\$29,595
Bain	\$28,200
Cole	\$25,980

Recommendation: At the October meeting, the Board chose three audit firms (Fechter, Bain and Cole) to make formal presentations at the November Board meeting. All three have confirmed that they will have representatives present.

After presentations it is recommended that the ARD Board of Directors approve and appoint an auditor for the Fiscal Years 2017 - 2019

Fiscal Impact: Depending on which audit firm the Board chooses, the fiscal impact will range from an average of \$9865 per year to \$8660 per year.

Attachments: Request for Proposal for Audit Services
Audit Service Proposals from the three chosen firms

List of contacted audit firms

**Auburn Area Recreation and Park District
471 Maidu Drive
Auburn, Ca 95603
(530) 885-0611 Extension 104**

Request for Proposal for Audit Services

Auburn Area Recreation and Park District

Request for Proposal for Audit Services

I. INTRODUCTION

A. General Information

Auburn Area Recreation and Park District (the District) is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending March 31, 2017, 2018, and 2019. These audits are to be performed in accordance with all applicable and generally accepted auditing standards including: the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing: Standards, including GASB 34 and GASB 68 requirements, U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations; State of California Controller's Minimum Audit requirements for California Special Districts. More detailed information on the district and its finances can be found in the March 31, 2016 financial statements. A copy of this report is provided as background information.

The District reserves the right to reject any or all proposals submitted.

Review Process. During the evaluation process the District reserves the right to request additional information, or allow corrections of errors or omissions.

The District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

Three copies of proposals and one unbound copy of the proposal are due to the Auburn Area Recreation & Park District by no later than **September 30, 2016 at 3:00 p.m.** It is anticipated the selection of a firm will be completed by **December 31st, 2016.**

B. Term of Engagement

A three-year agreement is contemplated. The District's Board of Directors will make the final selection and award.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be performed

1. Financial Statements

The District desires the auditor to express an opinion on the fair presentation of its general-purpose financial statement in conformity with generally accepted account principles. The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

2. State Controller's Report

The auditor shall include as a component the preparation and transmittal of the Annual Reports of financial Transactions to the State Controller each year.

3. Management Report

The auditor shall communicate in a letter any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall also be reported in a separate letter to the District Administrator.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the District Administrator.

B. Special Considerations

1. Typical Audit Schedule and Performance of Field Work

The District anticipates and expects the major fieldwork for the District to begin by mid-May of each year. This does not include preliminary fieldwork that will include a physical inventory of assets that occurs on March 31st or shortly before the end of the Fiscal Year.

The auditor shall provide to the District a **draft** copy of the audit report and management letter in adequate time to meet District meeting schedules. Typically this has been done in the first week of **July** each year.

Report preparation and printing of the General Purpose Financial Statements is the responsibility of the **Auditor**. It is expected that the audit firm will deliver three (3) bound copies and one (1) unbound copy. Typically this has been completed by the first week of **August**, so that it can be presented to the Board of Directors at their **August** board meeting. In addition to meeting with Staff, the representative of the audit firm is expected to attend a Finance Committee meeting on the month prior to the Board of Directors meeting at which time the General Purpose Financial Statements are presented. Generally, Finance Committee meetings are held on a Wednesday at 1:00 pm, the week prior to the Board meeting. Board meetings are held on the last Thursday of every month at 6:00 pm.

2. Audit will incorporate GASB 34 and GASB 68.

The first Audit for the period ending June 30, 2004 was the first time the District's financial statements were presented in a GASB 34 format. The Proposal should identify separately any components of work solely associated with the format for GASB 34 and GASB 68.

3. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the District of the need to extend the retention period. The auditor will be required to make working papers available, upon request by any of the following parties or their designees:

- The Auburn Area Recreation and Park District;
- Parties designated by State or Federal Government and/or agencies thereof;
- Parties designated by the Federal or State governments, or;
- By the District as part of an audit quality review process.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE GOVERNMENT

A. Name and Telephone Number of Principal Contact:

The firm's principal contact with the District will be Joe Fecko, Administrative Services Manager, who will assign appropriate District personnel to assist the auditor, as needed. He can be reached at (530) 885-0611 Extension 104 or jfecko@auburnrec.com.

B. Background Information:

Auburn Area Recreation and Park District was established in 1948. The District is approximately 100 square miles serving a population approximately, from the 2000 census, 49,051.

C. Budgetary Basis of Accounting:

The District prepares its budgets on a basis consistent with generally accepted accounting principles.

D. Pension Plans:

The District participates in the California Public Employees Retirement System and ING Life Insurance and Annuity Company.

E. Current Software:

The District currently uses Great Plains financial software, Recware and Vermont System RecTrac for registration and reservations. The District uses Timeclock™ for tracking employee labor hours.

F. Availability of Prior Reports and Working Papers:

A copy of the most recent audit is attached. Those who wish to review prior years' audit reports and management letters should contact Joe Fecko at (530) 885-0611 Ext. 104. The District will endeavor to promptly make prior audit reports available for your review.

IV. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Statements and Schedules to be prepared by the Staff of the District.

A District Staff member will be available to assist in the audit. The District will prepare any necessary schedules and provide documents (invoices, checks, Board minutes, etc.) In addition, staff will be available to respond to any questions that may arise during the audit. A copy of the current organizational chart is attached.

B. Work Area, Telephones, Photocopying and Fax Machines:

The District will provide the firm with reasonable workspace, desks and chairs. The District will make access available to photocopying facilities and fax machines to be used for the audit.

C. Report Preparation:

Report preparation and printing for the Annual Financial Report shall be the responsibility of the auditor.

V. SELECTION PROCESS AND CRITERIA

A. Selection Process

The selection process will involve the review of the proposals for the compliance with the requirements of the Request for Proposal. The District will evaluate the proposal including related experience of the firm conducting audits, personnel that will be conducting the District's audit, qualifications of the firm, and approach to the engagement. Finalists may be required to attend a Board meeting for a pre-selection interview. Cost will also be considered, however, this will not be the sole selection criteria. The Board of Directors will make the final determination on awarding the contract.

VI. PROPOSAL REQUIREMENTS

A. General Requirements:

1. Submission of Proposals:

The proposal should respond to the following information to be considered:

a. Copies

three (3) bound copies and one unbound copy of proposal.

b. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period and a statement that the proposal is a firm and irrevocable offer for 90 days.

c. General Requirements

The Proposal should demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Auburn Area Recreation and Park District and address all the points outlined in the request for proposals.

d. License to Practice in California

An affirmative statement should be included that the firm and all assigned key professional staff is properly licensed to practice in California.

e. Firm Qualification and Experience

The proposal should state the size of the firm, the size of the firms' Governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement.

The firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations, as well as any pending or settled litigation within the past three (3) years.

f. Qualifications and Experience

Partner, Supervisory and Staff Qualifications and Experience should be included. Identify the principal supervisory and management staff who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in California. Provide information on the government auditing experience of each person.

Audit personnel may be changed at the discretion of the proposer provided that the replacements have substantially the same or better qualifications or experience. However, in either case, the District retains the right to approve or reject replacements.

Similar Engagements with other Governmental Entities. List the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposal. Indicate the telephone number of the principal client contact. **Provide a copy of the work product of an audit performed in the last two years.**

g. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed.

h. Dollar Cost

The proposal should include an itemized cost to complete the proposal as per the above requirements in this Request for Proposal for each of the three years requested.

The District will not be responsible for expenses incurred in preparing and

submitting this proposal.

i. Out -of-Pocket Expenses

All estimated out-of-pocket expenses to be reimbursed should be detailed in the proposal. All expense reimbursements will be charged against the total maximum price submitted by the firm.

Proposal for Fiscal Auditing Services

Auburn Area Recreation & Park District

March 31, 2017

March 31, 2018

March 31, 2019

September 30, 2016

Fechter & Company
Certified Public Accountants
1870 Avondale Avenue Suite 4
Sacramento, CA 95825

Contact: Craig R. Fechter, CPA
T (916) 333-5360 F (916) 244-0116
Email: Cfechter@Fechtercpa.com

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September 30, 2016

Mr. Joe Fecko
Auburn Area Recreation and Park District
471 Maidu Drive
Auburn, CA 95603

Dear Mr. Fecko:

Fechter & Company, Certified Public Accountants, is pleased to present our proposal to provide audit or review services to the Auburn Area Recreation and Park District (the District). The Statement of Firm Qualifications and the credentials listed in the resumes of our team will demonstrate our qualifications, competence, and capacity to perform the audit services requested within the time frame required by the District.

This proposal is an irrevocable offer valid for 60 days after the date of the proposal. I am authorized to represent and to obligate the firm contractually to the District. I am located at 1870 Avondale Avenue, Suite 4, Sacramento, CA 95825, and you can contact me by telephone at (916) 333-5360.

Thank you for considering our proposal. We look forward to a long and successful working relationship with you and your management team.

Very Truly Yours,



Craig R. Fechter, CPA, President
Fechter & Company, Certified Public Accountants

Firm Profile

Fechter & Company, CPAs is a professional corporation formed in April 2005. We provide finance consulting and auditing services to governmental and non-profit entities. We specialize in serving agencies with annual budgets of less than \$25 million.

Fechter & Company is based in Sacramento, with a staff of 4 certified public accountants and 3 non-certified accountants. Our relatively small practice offers several advantages to you:

- Experienced auditors perform all audit procedures from initial planning meetings through fieldwork to financial statement preparation.
- You receive a high level of personal service with easy access to professionals who can answer your questions and facilitate the audit process.
- Because the firm president performs and supervises on-site fieldwork, the turnaround time from the end of our fieldwork to the report draft is typically only 10 days.
- Working with the same auditors from year to year greatly reduces the time your staff spends familiarizing us with your business procedures. Your audit process becomes increasingly efficient.

Licensing and Independence

- Our firm is licensed as a certified public accounting firm in the state of California.
- Each CPA in our firm meets the independence requirements of the American Institute of Certified Public Accountants and the Government Auditing Standards, 2003 revision, published by the U.S. General Accounting Office.
- Our firm has had no disciplinary action taken or pending since its inception in 2005.
- There are no conflicts of interest with the District or its personnel.
- We will continue to maintain requisite insurance coverage—professional liability, workers compensation, business occupancy and auto insurance—throughout the course of our engagement.

Quality Controls

Engagement Partner and Staff for This Assignment

Mr. Craig Fechter will lead the audit while Mr. Scott German and Mr. David Fechter will assist with the fieldwork. Complete resumes are attached to this proposal.

Mr. Fechter takes annual courses on the Governmental Accounting & Audit Update. He completed a course in the implementation of the new Auditing Standards (SAS 108-114) in 2011. He also serves on the accounting advisory board for UC Davis Extension and teaches a course, which serves as a source of continuing professional education.

We have recognized the District's need for staff consistency. You will deal with the same principal each year on the audit – Mr. Craig Fechter, CPA. He will be on site for each day of fieldwork for each year our firm performs your audit.

Internal Quality Control Procedures

- Each member of our firm meets the continuing education and external quality control review requirements contained in the Government Auditing Standards, 2003 revision, published by the U.S. General Accounting Office.
- Each audit staff is required to complete annual update courses for both Government/A-133 and non-profit audits. These courses, which together comprise 26 hours of continuing education, help our audit staff maintain awareness of technical changes in both regular and single audits.
- During the years our firm is not peer reviewed, we conduct annual internal reviews. A principal inspects 4 randomly selected audits and makes notations and recommendations in the same manner as an external peer review. This helps to keep our working papers and audit processes fresh.
- Prior to being released, each audit is reviewed by a partner who is not involved with the audit or the client. This independent partner makes observations and suggestions as to additional audit procedures that should be performed. For new clients, a second partner reviews our audit planning memorandum prior to our beginning the fieldwork in order to ascertain why certain procedures were selected while others were not.

Although our audit staff is extremely experienced, we continually strive to improve our audit quality, from the planning stages to the final report. We actively encourage all staff to suggest new or different procedures.

Technology and Security

We maximize both efficiency and security by using technology recognized as standard in the accounting industry. These are some examples:

- **Microsoft Office Applications**
Since most of our clients use Microsoft applications, we likewise use the programs, which enable us to collaborate on projects.
- **Engagement CS**
We use Engagement CS paperless auditing system to cut processing time and costs. All information can be uploaded to our secure file transfer website.
- **Biometric User Security**
All staff computers are protected with biometric access restrictions.
- **Data Storage**
All data is backed up to our local server daily through our secure VPN. In addition, our server data is backed up daily off-site.
- **Our firm subscribes to approximately a dozen industry periodicals and newsletters. We proactively inform our clients about potential changes in related accounting legislation and standards so they can quickly assess the impact on their organizations. In addition, we offer an annual Government Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) update course to our clients at no additional charge.**

References

Park Districts Audited

Approximately 70 percent of our firm's revenues are derived from governmental and non-profit audits under *Government Auditing Standards* as published by the U.S. General Accounting Office. Current clients and services performed are as follows:

Sunrise Recreation & Park District

Scope of audit: Fechter & Company, CPAs was engaged to provide a special district financial statement and single audit of Sunrise Recreation & Parks District under Government Auditing Standards and OMB A-133.

Services provided: Audit of the financial statements, single audit, management letter, and report on internal control structure.

Engagement partner: Craig R. Fechter, CPA

Contact:

Lee Hollingsworth, Finance Director
7801 Auburn Blvd.
Citrus Heights, CA 95610
916-725-1585

Greater Vallejo Recreation District

Scope of audit: Fechter & Company, CPAs was engaged to provide a special district financial statement audit of Greater Vallejo Recreation & Parks District under Government Auditing Standards and OMB A-133.

Services provided: Audit of the financial statements, single audit, management letter, and report on internal control structure.

Engagement partner: Craig R. Fechter, CPA

Contact:

Romi Selfaison, Finance Director
Great Vallejo Recreation District
395 Amador Street
Vallejo, CA 94590
707-648-4600

References (continued)

Mission Oaks Recreation & Park District

Scope of audit: Fechter & Company, CPAs was engaged to provide a financial statement audit for the Mission Oaks Recreation & Park District under Government Auditing Standards and OMB A-133.

Services provided: Audit of the financial statements, management letter and report on internal control structure.

Engagement partner: Craig R. Fechter, CPA

Contact:

Cindy Paredes-Banville, Finance Director
3344 Mission Avenue
Carmichael, CA 95608
916-488-2810

Specific Audit Approach

The District requests that the auditor express an opinion on the fair presentation of its financial statements in accordance with accounting principles generally accepted in the United States of America. We propose that the engagement be divided into the following segments:

Phase I

- Initial planning and preparation
- Preliminary analysis, report preparation, cash and other confirmations
- Information gathering
- Evaluating internal controls

Phase II

- Fieldwork
- Post-field-work activities (e.g., follow-up on pending items, collection of confirmation letters, etc.)

Phase III

- Report finalization and final analysis
- Report delivery and Board of Directors presentation

Initial Planning and Preparation

As the first step in our planning and preparation phase, we will meet with the staff of your company to establish a working relationship. We expect this meeting will involve the District's manager and its controller.

We will deliver a Prepared-by-Client list (PBC), which details the items we will need to perform the audit. We will resolve any ambiguities or questions we or the District might have about the services we are to perform.

We will gather contact information for the District's bankers, attorneys, prior accountant, and other relevant parties, and make inquiries as required by *Government Auditing Standards*.

We will examine prior year's financial statements to develop audit plans for each significant balance sheet and income statement account.

Specific Audit Approach (continued)

Preliminary analysis

The primary focus of an audit is to develop expectations and compare actual financial results against those expectations. We will compare the current year's results with budgetary expectations to identify any areas of material misstatement.

Report Preparation

Unlike other firms, we prepare financial statements prior to field work. Doing so allows us to focus on the overall financial position of the organization and limits our testing of clearly insignificant areas.

Cash and Other Confirmations

We will confirm cash with the bank, any material year-end accounts or grants receivable, grants or donations received during the year, debt outstanding at the end of the year, and any other financial transaction that we consider material to the financial statements as a whole. The decision to confirm a statement item depends on the materiality of the item, the susceptibility of the item to misstatement, or the likelihood of fraud.

Information Gathering

We will obtain the information requested in the PBC along with any associated report required.

1. Testing statistical samples

During sample selection we consider three questions: (1) purpose of the test—attribute or balance testing, (2) susceptibility of the population or process to fraud or misstatement, and (3) size of transactions—small and numerous, or large and infrequent.

2. Testing revenues and disbursements

In testing revenues and disbursements, we determine that the attribute being tested is applied to the transaction as approved by the District's Management and Board; we do not determine whether a balance is valued properly. For example, our sample for disbursements test has two purposes—attributes testing, and control testing. In attribute testing we see whether the amounts posted to the general ledger agree with the invoices and canceled checks. Since disbursements have the potential for defalcation, we check for any suspect or significant transactions that appear to be out of place in your detailed general ledger. We may select 20 items based on the results of a random number generator, and select another 20 to 40 items by scanning the detailed general ledger. The result is an overall sample of 40 to 60 invoices to confirm compliance

Specific Audit Approach (continued)

with board-approved procedures. We determine sample sizes in accordance with the objective of the test, the population to be sampled, and the risk associated with that population. The sample size also depends on the size of the population and whether or not we will be able to properly stratify populations into individually significant and individually insignificant items.

3. Examining the District's internal control structure

Among the items included in the PBC is a questionnaire regarding internal controls. We will review the completed questionnaires and compare them with procedures the District has established for actions such as purchasing, cash and check collections, inventorying fixed assets, billing, payroll disbursement, and budgeting. We will then audit each area of internal control that will materially affect the audit.

4. Determining pertinent laws and regulations

We will examine items such as grant agreements to determine their effect on the District, and audit them if necessary. We will also examine pertinent ordinances to determine whether the District is in compliance.

5. Assessing risk

Generally accepted auditing standards require that we assess the risks of material misstatement and fraud. After analyzing internal controls and evaluating potential weaknesses, we will determine which areas of the audit carry the risk of material misstatement, and take steps to mitigate that risk.

6. Testing for functionality of internal controls

We will conduct random tests on a year-to-year basis to determine the functionality of the District's internal controls. We will randomly select customers and trace each step of each payment into the system over the course of a year. We will audit any area of potential weakness with a specifically designed test.

7. Park District specific procedures

Park Districts have a number of different risk factors and areas due to the nature of the district, with the many different types of programs and services offered. We design specific audit procedures to address these risks. Specifically, we would conduct secret shopping tests where we would attempt to register for classes at the district at various classes and locations and then trace the registrations to deposits during the audits.

Specific Audit Approach (continued)

With the assistance of Company personnel, we will test the balances resulting from the following procedures:

- Cash deposits
- Internal control of disbursements
- Payroll
- Revenues
- Inventory control
- Billing and collections
- Unrecorded liabilities

We will also discuss with the Board any specific concerns or procedures they want performed.

Post-fieldwork Activities

Once we complete our fieldwork, we will resolve any pending items and ensure that all requested third-party confirmations have been received. After the District has reviewed the financial statements and any proposed adjusting journal entries, we will obtain signed representation letters from the District and from its counsel that confirm or explain any pending litigation against the District and its effect on the audited financial statements.

Report Finalization and Final Analysis

Prior to finalizing the financial statements, we will perform a second comparison of current year results with prior year results, and budgetary expectations to actual results. Performing these tests subsequent to the audit work provides additional assurance that the financial statements are free of material misstatement.

Report Delivery and Board of Directors Presentation

We will deliver our report in person to the Board of Directors. We will also attend a board meeting to answer questions that the Board may have. Our aim is to create an open line of communication between our firm and your organization so the Board feels comfortable asking for help with any questions or issues that may arise during the year.

Audit Timeline

Audit Timeline

Because the firm president performs and supervises on-site fieldwork, the turnaround time from the end of our fieldwork to the report draft is typically only 10 days. Completion of the final audit report depends on how promptly the District's staff is able to provide needed reports and confirmations. The typical turnaround is within 3 weeks. The following table shows our timeline for completing the major tasks of the audit.

Phase	Audit Task	Estimated Timeline
I	Entrance conference	April 2017
	Initial planning and audit planning Prepared-by-Client list Information from bankers, attorneys Prior year's statements	April 2017
	Preliminary analysis Report preparation Cash and other confirmations Internal controls Information gathering Statistical sampling and testing Revenues and disbursements Internal controls Laws and regulations Risk assessment Functionality testing	April 2017
II	Fieldwork: 4-5 days Cash deposits Internal control of disbursements Payroll Revenues Inventory control Billing and collections Unrecorded liabilities	May 2017
	Post-fieldwork activities Third-party confirmations	May 2017
III	Report finalization and final analysis Final analysis	May 2017
	Report draft delivery Final report delivery	May 2017 June 2017

Compensation

Proposed Fee Schedule for 2017

Financial Statement Audit	\$9,330
Direct engagement costs (e.g.):	\$300
Travel	
Administrative and printing	

Proposed Fee Schedule for 2018 and 2019 fiscal years.

We propose a fee increase of 2.5 percent for each of the years noted above.
Total direct engagement costs for each year will not exceed \$300.

Qualifications

More detailed resumes are available upon request.

Craig R. Fechter, CPA

Fechter & Company, Certified Public Accountants

Classification: President

Years of Experience: 12

Mr. Fechter is the president of Fechter & Company, Certified Public Accountants.

Academic Background

Master of Science in Taxation at Golden Gate University, 2012

Bachelor of Science in Business Administration, Accountancy, California State University at Sacramento, 2001

Professional Certifications and Affiliations

Certified Public Accountant

Member California Society of Certified Public Accountants

Member American Institute of Certified Public Accountants

Adjunct Professor of Accounting, University of California, Davis Extension Executive Committee, Big Brothers Big Sisters of the Greater Sacramento Area

Scoutmaster, Boy Scouts of America, Troop 320

Facilities, Transportation & Finance Committee, San Juan Unified School District

Past Finance Committee Chair, San Juan Education Foundation

Relevant Experience

Since his graduation from Sacramento State in 2001, Mr. Fechter has worked for two regional CPA firms. During college, he worked for a local sole practitioner. Mr. Fechter has performed financial statement audits of numerous counties and local government agencies, including other non-profit agencies. He has performed these audits in the capacity of both a staff auditor, lead auditor, and engagement partner.

Qualifications

(continued)

Financial Statement Audits

Mr. Fechter has participated in the following audits in the capacity of engagement partner:

Greater Vallejo Recreation & Parks District
Sunrise Recreation & Parks District
Mission Oaks Recreation & Parks District
Arden Manor Recreation & Parks District
Fulton-El Camino Recreation & Parks District
Carpinteria-Summerland Fire Protection District
South Lake County Fire Protection District

References for the above clients, who worked exclusively with Mr. Fechter, are available upon request.

Single Audit Act Compliance Audits

Mr. Fechter has participated in the following single audits in the capacity of lead auditor:

Marin County
MAAP, Inc.
San Joaquin County
Stanislaus County
Sierra County
San Luis Obispo County
Lassen County

Continuing Professional Education

Mr. Fechter takes annual courses on the Governmental Accounting & Audit Update. He has recently completed a course in the implementation of the new Auditing Standards (SAS 108-114). He also serves on the accounting advisory board for UC Davis Extension and teaches a course, which serves as a source of CPE for Mr. Fechter.

Mr. Fechter is an accomplished public speaker and published author. He has taught CPE courses for the American Society of Women Accountants (Sacramento chapter). He is also the author of accounting-related articles published by *Comstock's Magazine* and *The Nugget*, the journal of the Sacramento District Dental Society.

Qualifications (continued)

Joanne Berry, CPA

Fechter & Company, Certified Public Accountants

Classification: Audit Manager

Years of Experience: 12

Mrs. Joanne Berry is an Audit Manager in the firm of Fechter & Company, Certified Public Accountants.

Academic Background:

Mrs. Berry graduated in 1997 from California Polytechnic Institution, San Luis Obispo, with a Bachelor of Science degree in Business Administration, concentration in Accounting.

Relevant Experience:

Mrs. Berry began working in public accounting in 1998 with the international accounting firm Ernst & Young, LLP. Mrs. Berry has held successful financial management positions with biotech and energy organizations. Her experience includes the following:

- Month end close and reporting
- Construction and development
- Compliance with regulatory requirements
- Project management of various accounting projects including software implementations and internal control rework

Fechter & Company, CPAs

Audit Manager

Conducted a variety of audits in accordance with the Yellow Book and governmental auditing standards.

Below is a partial list of audits that Joanne has performed during employment with Fechter & Company:

- Julian Cuyamaca Fire Protection District (2015)
- Rio Linda Recreation and Park District (2015)
- Sunrise Recreation and Park District (2015)
- Ambrose Recreation and Park District (2015-2016)
- Fair Oaks Recreation and Park District (2014-2015)
- Greater Vallejo Recreation and Park District (2011-2015)

Qualifications (continued)

More detailed resumes are available upon request.

Robert C. White, Senior Accountant, CPA Candidate Fechter & Company, Certified Public Accountants

Classification: Senior Accountant

Years of Experience: 5

Mr. Robert White is a Senior Accountant in the firm of Fechter & Company, Certified Public Accountants.

Academic Background:

Mr. White graduated in 2006 from California State University of Sacramento with a Bachelor of Science degree in Business Administration, with a concentration in Accountancy.

Relevant Experience:

Conducted a variety of audits in accordance with the Yellow Book and governmental auditing standards. The majority of Mr. White's public accounting experience is related to providing auditing services in order to issue year-end audited financial statements for the following type of entities:

- Special districts (Water, Fire, and Cemetery)
- Counties
- Cities
- Banks

Below is a partial list of audits that Robert has performed during employment with Fechter & Company:

- Julian Cuyamaca Fire Protection District (2015)
- Pioneer Fire Protection District (2011-2015)
- Hidden Valley Fire Protection District (2013-2015)
- Boulder Creek Recreation and Park District (2012-2013)
- Arden Manor Recreation and Park District (2011-2014)
- Greater Vallejo Recreation and Park District (2011-2015)

PROFESSIONAL AUDIT SERVICES PROPOSAL
for
AUBURN AREA RECREATION AND PARK DISTRICT

Fiscal Years Ended March 31, 2017, 2018 and 2019

3 people x 3 day
\$75 field wa
50-75 in off
140-150 total

Please Respond to:

LARRY BAIN, CPA

An Accounting Corporation

2148 Frascati Drive

El Dorado Hills, CA 95762

Email: Lpbain@sbcglobal.net

Ph: (916)601-8894 Fax: (916)941-8350

September 27, 2016

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LARRY BAIN, CPA

An Accounting Corporation

2148 Frascati Drive, El Dorado Hills, CA 95762/ (916) 601-8894
lpbain@sbcglobal.net

Auburn Area Recreation and Park District
471 Maidu Drive
Auburn, CA 95603

Dear Board of Directors

We are pleased to submit this proposal to audit Auburn Area Recreation and Park District's (the "District") financial records for the fiscal years ending March 31, 2017, 2018 and 2019.

Our firm is committed to ensuring that the District benefits from high quality work from the initial planning phases of the audit to the issuance of the final report. We will provide guidance to District staff to improve internal controls, accounting practices, transparency and will complete your audit in a timely matter.

We understand financial reports are most useful when delivered on time. With anticipated cooperation from District's staff we are confident that we will meet your required deadlines. We are a firm that has a comprehensive understanding of your District's functions as a high percent of all of our audits are local government. The firm is properly licensed with the California Board of Accountancy and all the professional staff assigned to the engagement meet, the requirements to perform governmental audits. This proposal is a firm and irrevocable offer until 90 days from date of proposal.

As President of Larry Bain, CPA, An Accounting Corporation, I certify that I am entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the District.

I appreciate the opportunity to demonstrate our qualifications and look forward to hearing from you.

Very truly yours,



Larry Bain, CPA
President

EXECUTIVE SUMMARY

We will audit the financial statements of the government-type activities, each major fund and aggregate remaining fund information, which comprise the basic financial statements of the District, as of March 31, 2017, 2018 and 2019. Larry Bain, CPA is your engagement partner as well as supervisory partner. Susan Tang, MSA, is the alternate partner and is responsible for leading the day-to-day execution of the audit in Larry Bain's absence.

We will test internal controls over financial reporting and compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters, in accordance with Government Auditing Standards, and issue a report on their considerations.

We may also provide a management letter, including comments on internal control weaknesses and suggestions for improvement, if deemed necessary. At the time of the audit, a letter will be sent to the Board of Directors including required information related to the audit.

As part of our engagement, we will apply certain limited procedures to the District's required supplementary information, in accordance with auditing standards generally accepted in the United States of America. The following required supplementary information is required by generally accepted accounting principles and will be subject to certain limited review procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budget Comparison Information
3. Pension Trend Information

To meet the requirements of this request for proposals, the audits shall be performed in accordance with United States generally accepted auditing standards including: the standards set forth for financial audits in the Governmental Accounting Standards Board (GASB); Audits of State, Local Governments, and Non-Profits Organizations; and the State of California Controller's Minimum Audit Requirements for California Special District. Any revisions of these standards must be followed.

The audits will include tests of accounting records and procedures we consider necessary to enable us to express such an opinion and to render the required reports. If our opinion on the financial statements or the report on internal controls and compliance opinion is other than unqualified, we will discuss the reasons with management in advance.

Although we will advise you regarding generally accepted accounting principles the financial statements are the responsibility of management. Our responsibility is to express an opinion on the financial statements based on our audit.

We believe in effective communication and your auditor, our President Larry Bain, CPA will be available to discuss the annual financial statements with your Board. Should any irregularities and illegal acts, or indications of illegal acts come to light we will immediately communicate in writing such findings to the Board of Directors and District Administrator.

Our firm's policy is to retain all audit working papers for seven years, unless the firm is notified in writing by the District to extend the retention period. We will make working papers available to the District, parties designated by State and Federal Government and/or agencies thereof, and Auditor of entities in which District is a sub recipient of grant funds. In addition, we will respond to reasonable inquiries of the successor auditors and allow the successor auditors to review working papers relating to matters of continuing accounting significance.

Proposal for Audit

September 27, 2016

It is our understanding that the District's Finance department staff will be available during interim and audit field work to assist the firm by providing access and direction to information, documentation, and be available for explanations of inquiries. It is also our understanding that the District's staff will provide clerical assistance for preparation of confirmation letters and other routine correspondence and the District will be responsible for the preparation of the Management Discussion and Analysis.

INDEPENDENCE

The firm of Larry Bain, CPA, An Accounting Corporation is independent with respect to their relationship with the District. The firm has not engaged in any professional relationships with the District, its agencies, component units, staff, or members of the Board for the past five years, thus free of any conflicts of interest and impairments to independence that could arise from such relationships. If any such professional relationships do occur, the firm will provide written notice of such relationships entered into during the period of this Agreement.

LICENSE TO PRACTICE

Larry Bain, CPA, An Accounting Corporation is a California licensed firm that is enrolled in one of the AICPA's practice monitoring programs. We are committed to periodic peer review as part of our membership in the program. The review concluded that Larry Bain, CPA, An Accounting Corporation does comply with the stringent quality control standards set by the AICPA. The review is administered by the California Society of Certified Public Accountants, in coordination with the AICPA. We have enclosed a copy of our firm's most recent peer review letter for your information.

Larry Bain, CPA, An Accounting Corporation has never been subject to any disciplinary action with state regulatory bodies or professional organizations. Larry Bain, CPA, An Accounting Corporation has also never had a federal or state desk review or field review of its audits.

EXPERIENCE OF FIRM

Larry Bain, CPA, an Accounting Corporation established in 2001, is firm located in El Dorado Hills, CA specializing government audits. Our audit staff include three full time employees, two independent contractors whom are CPAs and one part-time employee. Our firm conducts over 45 governmental audits per year and all staff combined have over 75,000 hours of governmental audit experience. Our firm's partners have combined over 39 years of auditing experience.

Larry Bain, CPA is licensed to practice as a certified public accountant in the State of California and holds a Type A license, which allows him to sign attest reports under California law. The firm is devoted almost entirely to audits of local government agencies with resource conservation districts among the firm's cliental. The firm is familiar with the County of El Dorado financial reporting.

QUALIFICATIONS OF FIRM

Partners:

Larry Bain – is a Certified Public Accountant who graduated from California State University, Chico with a Bachelor of Science degree in Business Administration with an emphasis in accounting. While at California State University, Chico was a member of Beta Alpha Psi accounting honors society. During Larry's 23 years of auditing, he has audited over one hundred different special district and local government clients. He is currently the Supervising Auditor for over forty-five municipal audits and special district

Susan Tang – graduated from California State University, Sacramento with a Master of Science degree in Accounting. During Susan's 16 years, she has audited over 75 different special district, local government, corporate clients, and pension plans.

Professional Staff:

Natasha Dunlap – is a senior auditor who graduated from California State University, Sacramento with a Bachelor of Science degree in Business Administration with an emphasis in accounting. She has over three years of governmental auditing experience and has worked on audits for over 50 special district and local governments as well as 10 Single Audits. Natasha is currently preparing for the CPA exam.

Nicole Bain – is a staff auditor who graduated from California State University, Sacramento with a Bachelor of Science degree in Business Administration. She has over one year of auditing experience and is currently studying for the CPA exam.

In some cases, the engagement partners, managers, other supervisory staff and specialist may change if personnel leave the firm, are promoted or are assigned to another office.

CONTINUING EDUCATION OF FIRM

Our firm maintains the knowledge, skills and abilities required in the circumstances by participating in general and industry specific continuing professional education (CPE) and profession development activities that should enable the firm to accomplish firm responsibilities and satisfy applicable CPE requirements of the AICPA, state CPA Societies State Board of Accountancy and other applicable regulators. We also monitor the compliance of per diem employees with CPE requirements. We implement this policy by participating in professional development programs; evaluating knowledge and expertise required to perform an engagement prior to accepting the client engagement; and receiving professional publications, such as the Journal of Accountancy to keep abreast of changes in accounting standards and any client industry specific pronouncement.

Additionally, our staff is also required to review and understand all new Governmental Accounting Standards Board (GASB) Standards prior to performing audits each fiscal/ calendar year.

Our staff is update to date on the continuing professional education and combined have taken and completed the following course:

California Ethics
Single Audit
GASB 34 Fund Financial Statements
GASB 34 Budgetary Reporting
GASB 34 Infrastructure Assets
Employee Benefits Plan ERISA and Tax Requirements
Retirement Plans – Plan Loans
Risk Based Audits Substantive Analytical Procedures
Risk Based Audits Testing and Evaluating Controls
Risk Based Audits Efficient Audit Programs
Risk Based Audits Special Considerations

Single Audit – Background Information
Single Audits – Reporting Under the Single Audit
Audits of Local Governments – Background information
Audits of Local Governments – Pre-engagement Activities
Audits of Local Governments – Concluding the Audit
Audits of Local Governments – Auditor’s Sampling
Audits of Local Governments – Auditor’s Report
Audits of Nonprofit Organizations – Special Considerations
Quality Control – Professional development
Preparing Financial Statements Supplementary Information