

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

6:00 P.M.

**THURSDAY, OCTOBER 27, 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 PRESENTATION BY BSA TROOP 19 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 by Sports Coordinator Jerry Fisher of a check from the Geno Linarez Memorial Ms. October Tournament to the ARD Youth Assistance Fund.

Presentation by Sports Coordinator Jerry Fisher to Stacy Linton, volunteer of the month for October, 2016 for the Geno Linarez Memorial Ms. October Tournament.

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 September 29, 2016 Minutes of the Board of Directors**

Review and approval of minutes.

_____ **5.2 Review of Cash Requirements for September, 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 September, 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.

_____ **5.4 Mt. Vernon Park Sale – Feasibility MOU Extension (Acquisition & Development Committee)**

Shall the Auburn Recreation District (ARD) extend the Mt. Vernon Park sale Initial Feasibility Period, previously approved by an MOU signed May 2, 2016, and extended for an additional 90 days in July?

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

Shall the Auburn Recreation District (ARD) Board of Directors approve the Mid-Year 2016/2017 revised budget and adopt Resolution Number 2016-11?

Motion by _____ second by _____ to _____

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

Roll Call Vote

8.0 NEW BUSINESS

_____ **8.1 Appointment of New Auditor (Standing Finance Committee)**

Shall the Auburn Recreation District (ARD) Board of Directors recommend interviewing auditors for the years 2017, 2018 and 2019 from those that submitted proposals?

Motion by _____ second by _____ to _____

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

Roll Call Vote

_____ **8.2 Shockley Property Trail Improvements (Acquisition & Development Committee)**

Shall the Auburn Recreation District (ARD) Board of Directors add Shockley Property improvements to the 10-year project list?

Motion by _____ second by _____ to _____

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

Roll Call Vote

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

Shall the Auburn Recreation District (ARD) Board of Directors consider creating exercise trails or pathways with a significant up or down gradient?

Motion by _____ second by _____ to _____

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

Roll Call Vote

_____ **8.4 Renaming Regional Park (Acquisition & Development Committee)**

Shall the Auburn Recreation District (ARD) Board of Directors consider changing the name of Regional Park to "North Auburn Regional Park", after a 30-day period for public and staff comment?

Motion by _____ second by _____ to _____

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

Roll Call Vote

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

Shall the Auburn Recreation District (ARD) Board of Directors adopt a policy that it considers the use of gravel or pervious (permeable) pavement in future projects?

Motion by _____ second by _____ to _____

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

Roll Call Vote

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

Shall the Auburn Recreation District (ARD) Board of Directors send a letter in opposition to the Martis Valley West project?

Motion by _____ second by _____ to _____

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

Roll Call Vote

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

Shall the Auburn Recreation District (ARD) Board of Directors commission a new needs survey?

Motion by _____ second by _____ to _____

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

Roll Call Vote

_____ **8.8 CAPRI Election Ballot for 2017**

Shall the Auburn Recreation District (ARD) Board of Directors vote for a candidate for the 2017 CAPRI Board of Directors?

Motion by _____ second by _____ to _____

Ferris _____ Lynch _____ Ainsleigh _____ Gray _____ Holbrook _____

Roll Call Vote

_____ **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).
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**

1. Thank you letter to the Auburn Recreation District from Betts Stroh regarding the 2016 Great Auburn Obstacle Race.

_____ 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:

10-21-16

Date

1:00 pm

Time

P. Larson

Clerk to the Board

SECTION: 5.0

**ITEM: 5.1 REVIEW AND APPROVAL OF THE SEPTEMBER
29, 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, September 29, 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 Scott Holbrook
Director Gordon Ainsleigh

Board Members

Absent: None

Staff Present:

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

FLAG SALUTE

1.0 CALL TO ORDER

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

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

None.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

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

Roll Call Vote

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

4 – 0 Motion carries.

4.0 PUBLIC COMMENT

None.

Director Ainsleigh arrived at 6:02 p.m.

5.0 CONSENT ITEMS

5.1 Review and Approval of the August 25, 2016 Auburn Area Recreation & Park District Minutes of the Board of Directors

5.2 Review of Cash Requirements for August, 2016 (Standing Finance Committee)

5.3 Financials for August, 2016 (Standing Finance Committee)

5.4 Claim Against ARD – Damaged Vehicle

A motion was made by Director Holbrook and seconded by Director Ferris to approve the Consent Calendar with item 5.4 being moved for discussion.

Roll Call Vote

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

5 – 0 Motion carries.

5.4 Claim Against ARD – Damaged Vehicle (Pulled for discussion)

A motion was made by Director Holbrook and seconded by Director Ferris to deny the Claim against ARD.

Roll Call Vote

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

4 - 1 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 GASB 68 Reserve Policy (Program, Personnel, Policy, Fee & Legal Review Committee)

A motion was made by Director Lynch and seconded by Director Holbrook to approve the policy to address the creation of a reserve account to accrue funds for the unfunded CalPERS pension liability.

Roll Call Vote

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

5 – 0 Motion carries.

7.2 Addendum to Cover Sheet (attached) for Mt. Vernon Property (Acquisition & Development Committee)

A motion was made by Director Gray and seconded by Director Lynch to approve the First Amendment to the Agreement to Donate and Accept Real Property for the Mt. Vernon Property.

Roll Call Vote

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

5 – 0 Motion carries.

7.3 Amendment to Master Riparian Vegetation Management Permit Contract (Acquisition & Development Committee)

A motion was made by Director Ainsleigh and seconded by Director Holbrook to approve the Amendment to the Master Riparian Vegetation Management Permit Contract with Dudek for additional work needed to prepare the Master Riparian Vegetation Management Permit applications and CEQA documents.

Roll Call Vote

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

5 – 0 Motion carries.

7.4 Meadow Vista Park Restroom Renovation Options (Acquisition & Development Committee)

A motion was made by Director Gray and seconded by Director Lynch to approve the remodel of the existing restroom at Meadow Vista Park.

Roll Call Vote

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

5 – 0 Motion carries.

8.0 NEW BUSINESS

8.1 Amending 2016/2017 Project List (Acquisition & Development Committee)

A motion was made by Director Holbrook and seconded by Director Ferris to approve amending the existing 2016/2017 Project List to coincide with the FY 2016/2017 Budget Revision.

Roll Call Vote

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

4 – 1 Motion carries.

8.2 Mid-Year 2016/2017 Budget Revision, Adoption of Resolution Number 2016-10 (Standing Finance Committee)

A motion was made by Director Holbrook and seconded by Director Ferris to adopt Resolution Number 2016-10, 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 – No

3 – 2 Motion carries.

8.3 Herschel Young Park Improvements (Standing Finance Committee)

Michael Murphy gave a presentation to the ARD Board of Directors regarding the plans for Herschel Young Park improvements.

A motion was made by Director Ainsleigh and seconded by Director Holbrook to match the donation of the Auburn City Council in the amount of \$12,800 and requested that the Auburn Area Recreation & Park District be involved in the improvements process.

Roll Call Vote

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

5 – 0 Motion carries.

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

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

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

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

Director Gray asked about the status of Regional Park signs on Hwy 49 – Kahl Muscott will follow-up.

The following items have been requested by various Directors to be placed on upcoming committee meeting agendas:

1. Shockley Park – this item will be placed on the October, 2016 Acquisition & Development Committee agenda. Requested by Director Ainsleigh.
2. Re-naming Regional Park – this item will be placed on the October, 2016 Program, Personnel, Policy, Fee & Legal Review Committee agenda. Requested by Director Lynch.
3. Letter of opposition to Martis Valley Development – this item will be placed on the October, 2016 Program, Personnel, Policy, Fee & Legal Review Committee agenda. Requested by Director Holbrook.

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 PUBLIC COMMENT

Heidi Rietjens, an Auburn, California resident made public comment that she would like to see the garbage behind the restaurant next to Herschel Young Park be cleaned up.

13.0 CLOSED SESSION – the Board went into closed session at 7:10 p.m.

14.0 OPEN SESSION – Open Session began at 7:16 p.m.

There was no reportable action.

ADJOURNMENT - As there was no further business, the meeting was adjourned at 7:16 p.m. by Chairman Ferris.

Board Secretary

Date

SECTION: 5.0

**ITEM: 5.2 REVIEW OF CASH REQUIREMENTS FOR
SEPTEMBER, 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: \$190,727.46

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From: To: From: To:
 Check Number First Last Check Date 9/1/2016 9/30/2016
 Vendor ID First Last Checkbook ID 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
14094	1099-216	Geraid Harris	9/2/2016	COMM 1ST	PMCHK00002336	\$156.00
14095	1099-252	Donna Lisa Otto	9/2/2016	COMM 1ST	PMCHK00002336	\$56.00
14096	1099-256	Healing Pastures, Inc.	9/2/2016	COMM 1ST	PMCHK00002336	\$604.50
14097	1099-277	Foothill Karake Do	9/2/2016	COMM 1ST	PMCHK00002336	\$568.75
14098	1099-5	Daniel Crandall DBA:Current A	9/2/2016	COMM 1ST	PMCHK00002336	\$144.90
14099	1099-53	Patricia Waskowiak	9/2/2016	COMM 1ST	PMCHK00002336	\$80.73
14100	A0014	AT&T	9/2/2016	COMM 1ST	PMCHK00002336	\$933.77
14101	A0051	Anderson's Sierra Pipe Co.	9/2/2016	COMM 1ST	PMCHK00002336	\$130.59
14102	A1010	Advantage: Print, Marketing a	9/2/2016	COMM 1ST	PMCHK00002336	\$34.40
14103	C0004	CAPRI	9/2/2016	COMM 1ST	PMCHK00002336	\$29,116.50
14104	C0072	CIT Technology Fin. Serv., Inc	9/2/2016	COMM 1ST	PMCHK00002336	\$480.49
14105	C0075	Cintas Corporation	9/2/2016	COMM 1ST	PMCHK00002336	\$513.86
14106	C0121	Cota Cole LLP	9/2/2016	COMM 1ST	PMCHK00002336	\$225.00
14107	C0122	Country Air Conditioning, Inc	9/2/2016	COMM 1ST	PMCHK00002336	\$6,275.00
14108	D0066	De Lage Landen	9/2/2016	COMM 1ST	PMCHK00002336	\$45.06
14109	D0083	DeMink DeSigns	9/2/2016	COMM 1ST	PMCHK00002336	\$645.00
14110	F0040	Foothill Associates	9/2/2016	COMM 1ST	PMCHK00002336	\$93.35
14111	G0027	Giuliani & Kull, Inc.	9/2/2016	COMM 1ST	PMCHK00002336	\$350.00
14112	G0077	Gold Country Water	9/2/2016	COMM 1ST	PMCHK00002336	\$115.50
14113	G0092	Green Valley Security, Inc.	9/2/2016	COMM 1ST	PMCHK00002336	\$340.00
14114	H0056	Humana Dental Ins. Co	9/2/2016	COMM 1ST	PMCHK00002336	\$1,686.13
14115	H0058	Halau Hula O Moana	9/2/2016	COMM 1ST	PMCHK00002336	\$250.00
14116	L0027	Pat Larson	9/2/2016	COMM 1ST	PMCHK00002336	\$38.95
14117	L0033	Les Schwab	9/2/2016	COMM 1ST	PMCHK00002336	\$124.12
14118	M0028	Maki Heating & A/C, Inc.	9/2/2016	COMM 1ST	PMCHK00002336	\$11,616.00
14119	O0004	Office Depot	9/2/2016	COMM 1ST	PMCHK00002336	\$536.24
14121	P0007	Pacific Gas & Electric Company	9/2/2016	COMM 1ST	PMCHK00002336	\$3,013.01
14122	P0023	PG&E	9/2/2016	COMM 1ST	PMCHK00002336	\$126.91
14123	P0029	Placer County Environmental He	9/2/2016	COMM 1ST	PMCHK00002336	\$178.00
14124	P0095	Placer County	9/2/2016	COMM 1ST	PMCHK00002336	\$50.00
14125	S0016	Sam's Club	9/2/2016	COMM 1ST	PMCHK00002336	\$1,020.23
14126	S0034	Sierra Chemical Co.	9/2/2016	COMM 1ST	PMCHK00002336	\$1,347.28
14127	S0035	Sunshine Service	9/2/2016	COMM 1ST	PMCHK00002336	\$85.00
14128	S0086	Sac-Val Janitorial Supply, Inc	9/2/2016	COMM 1ST	PMCHK00002336	\$162.86
14129	S0145	SCP Pool Distributors LLC	9/2/2016	COMM 1ST	PMCHK00002336	\$546.18
14130	S0148	Sierra Office Supply & Printin	9/2/2016	COMM 1ST	PMCHK00002336	\$419.09
14131	T1000	Transamerica Life Insurance	9/2/2016	COMM 1ST	PMCHK00002336	\$380.00
14132	TEMPB	Lynette Beadles	9/2/2016	COMM 1ST	PMCHK00002336	\$98.00
14133	TEMPM	Erin Miller	9/2/2016	COMM 1ST	PMCHK00002336	\$15.00
14134	TEMPS	Laura Smith	9/2/2016	COMM 1ST	PMCHK00002336	\$105.00
14135	TEMPW	Dennis White	9/2/2016	COMM 1ST	PMCHK00002336	\$45.00
14136	V0016	Valpak of Greater Sacramento	9/2/2016	COMM 1ST	PMCHK00002336	\$600.00
14137	W0001	Walker's Office Supplies, Inc.	9/2/2016	COMM 1ST	PMCHK00002336	\$641.75
14138	W0044	Wave	9/2/2016	COMM 1ST	PMCHK00002336	\$1,062.68
14139	U0019	US Bank	9/9/2016	COMM 1ST	PMCHK00002337	\$12,828.89
14140	A0051	Anderson's Sierra Pipe Co.	9/9/2016	COMM 1ST	PMCHK00002338	\$109.38
14141	D0015	Department of Social Services	9/9/2016	COMM 1ST	PMCHK00002338	\$484.00
14142	L0098	Andie Leventin	9/9/2016	COMM 1ST	PMCHK00002338	\$25.00
14143	S1007	Stationary Engineers, Local 39	9/9/2016	COMM 1ST	PMCHK00002338	\$294.76
14144	S1010	State Disbursement Unit	9/9/2016	COMM 1ST	PMCHK00002338	\$87.50
14145	TEMPB	Jackie Banderas	9/9/2016	COMM 1ST	PMCHK00002338	\$105.00
14146	1099-218	Auburn Gymnastics Center	9/16/2016	COMM 1ST	PMCHK00002339	\$188.50
14147	1099-239	Macintosh-Oddo	9/16/2016	COMM 1ST	PMCHK00002339	\$5,695.00
14148	1099-243	Phillip Dallas	9/16/2016	COMM 1ST	PMCHK00002339	\$357.50
14149	1099-252	Donna Lisa Otto	9/16/2016	COMM 1ST	PMCHK00002339	\$422.00
14150	1099-254	Ralph Kendrick	9/16/2016	COMM 1ST	PMCHK00002339	\$495.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
14151	1099-262	Gwenn Jones	9/16/2016	COMM 1ST	PMCHK00002339	\$214.50
14152	1099-269	Deborah Lynn	9/16/2016	COMM 1ST	PMCHK00002339	\$234.00
14153	1099-291	Isaac Humber	9/16/2016	COMM 1ST	PMCHK00002339	\$156.00
14154	1099-295	Juli Land-Mark, dba Image Met	9/16/2016	COMM 1ST	PMCHK00002339	\$633.33
14155	1099-313	Alison Lloyd	9/16/2016	COMM 1ST	PMCHK00002339	\$514.90
14156	1099-5	Daniel Crandall DBA:Current A	9/16/2016	COMM 1ST	PMCHK00002339	\$48.30
14157	A0001	Recology Auburn Placer	9/16/2016	COMM 1ST	PMCHK00002339	\$1,959.20
14158	A0027	Recology Auburn Placer	9/16/2016	COMM 1ST	PMCHK00002339	\$1,407.84
14159	A0147	Michael V. Harms dba American	9/16/2016	COMM 1ST	PMCHK00002339	\$3,000.00
14160	B0042	Boberg Hardwood Floors	9/16/2016	COMM 1ST	PMCHK00002339	\$3,500.00
14161	C0111	Cal.net	9/16/2016	COMM 1ST	PMCHK00002339	\$59.95
14162	C0114	Computer Forms, Inc.	9/16/2016	COMM 1ST	PMCHK00002339	\$155.96
14163	D0025	Dawson Oil Company	9/16/2016	COMM 1ST	PMCHK00002339	\$1,379.60
14164	D0066	De Lage Lander.	9/16/2016	COMM 1ST	PMCHK00002339	\$623.95
14165	D0077	Dudel	9/16/2016	COMM 1ST	PMCHK00002339	\$4,820.00
14166	F0023	Jerry Fisher	9/16/2016	COMM 1ST	PMCHK00002339	\$24.30
14167	F0047	Fuentes Pond Maintenance	9/16/2016	COMM 1ST	PMCHK00002339	\$5,591.70
14168	G0006	Gold Country Media Publication	9/16/2016	COMM 1ST	PMCHK00002339	\$259.00
14169	G0022	Gold Country Printing	9/16/2016	COMM 1ST	PMCHK00002339	\$5,993.06
14170	I0018	William Joseph La Flour	9/16/2016	COMM 1ST	PMCHK00002339	\$1,350.00
14171	K0011	Kaiser Foundation Health Plan,	9/16/2016	COMM 1ST	PMCHK00002339	\$11,155.91
14172	L0023	Vincent Garcia Lopez	9/16/2016	COMM 1ST	PMCHK00002339	\$25.00
14173	M0019	Kahl Muscott	9/16/2016	COMM 1ST	PMCHK00002339	\$98.98
14174	M0028	Maki Heating & A/C, Inc.	9/16/2016	COMM 1ST	PMCHK00002339	\$1,573.33
14175	M0098	Meadow Vista County Water Dist	9/16/2016	COMM 1ST	PMCHK00002339	\$1,921.18
14176	N0003	Morris Electric, Inc.	9/16/2016	COMM 1ST	PMCHK00002339	\$5,532.56
14177	P0005	Placer County Water Agency	9/16/2016	COMM 1ST	PMCHK00002339	\$790.96
14178	P0007	Pacific Gas & Electric Company	9/16/2016	COMM 1ST	PMCHK00002339	\$9,157.57
14179	P0029	Placer County Environmental He	9/16/2016	COMM 1ST	PMCHK00002339	\$178.00
14180	R0065	River City Rentals	9/16/2016	COMM 1ST	PMCHK00002339	\$475.00
14181	R0072	Robinson Sand & Gravel	9/16/2016	COMM 1ST	PMCHK00002339	\$19.35
14182	S0031	S & S Worldwide, Inc.	9/16/2016	COMM 1ST	PMCHK00002339	\$229.32
14183	S0034	Sierra Chemical Co.	9/16/2016	COMM 1ST	PMCHK00002339	\$813.10
14184	S0086	Sac-Val Janitorial Supply, Inc	9/16/2016	COMM 1ST	PMCHK00002339	\$418.14
14185	S0094	Manouch Shirvanloun	9/16/2016	COMM 1ST	PMCHK00002339	\$70.85
14186	S0131	Kasey Strauss	9/16/2016	COMM 1ST	PMCHK00002339	\$14.95
14187	S1000	State Of California/DOJ	9/16/2016	COMM 1ST	PMCHK00002339	\$178.00
14188	S1003	Sutter Medical Foundation	9/16/2016	COMM 1ST	PMCHK00002339	\$414.06
14189	TEMPA	Christine Allen	9/16/2016	COMM 1ST	PMCHK00002339	\$42.00
14190	TEMPB	Monika Benitez	9/16/2016	COMM 1ST	PMCHK00002339	\$65.00
14191	TEMPJ	Shawna Jefferson	9/16/2016	COMM 1ST	PMCHK00002339	\$65.00
14192	U0016	Uptown Signs & Graphics, Inc.	9/16/2016	COMM 1ST	PMCHK00002339	\$1,126.60
14193	V0007	Verizon Wireless	9/16/2016	COMM 1ST	PMCHK00002339	\$471.05
14194	W0001	Walker's Office Supplies, Inc.	9/16/2016	COMM 1ST	PMCHK00002339	\$592.63
14195	W0044	Wave	9/16/2016	COMM 1ST	PMCHK00002339	\$E16.61
14197	P0005	Placer County Water Agency	9/20/2016	COMM 1ST	PMCHK00002340	\$4,787.07
14198	A0048	Auburn Rotary Club	9/23/2016	COMM 1ST	PMCHK00002341	\$300.00
14199	B0064	Blue Moon Designs	9/23/2016	COMM 1ST	PMCHK00002341	\$3,020.75
14200	P0021	Petty Cash	9/23/2016	COMM 1ST	PMCHK00002341	\$234.83
14201	S1007	Stationary Engineers, Local 39	9/23/2016	COMM 1ST	PMCHK00002341	\$294.76
14202	S1010	State Disbursement Unit	9/23/2016	COMM 1ST	PMCHK00002341	\$87.50
14203	TEMPJ	Terry Jones	9/23/2016	COMM 1ST	PMCHK00002341	\$105.00
014120	P0005	Placer County Water Agency	9/30/2016	COMM 1ST	PMCHK00002344	\$4,757.07
14204	1099-178	VDR Inc DBA K9 101	9/30/2016	COMM 1ST	PMCHK00002342	\$91.00
14205	1099-256	Healing Pastures, Inc.	9/30/2016	COMM 1ST	PMCHK00002342	\$45.50
14206	1099-271	Kelpro Security	9/30/2016	COMM 1ST	PMCHK00002342	\$975.00
14207	1099-304	Christina Taylor	9/30/2016	COMM 1ST	PMCHK00002342	\$36.00
14208	1099-5	Daniel Crandall DBA:Current A	9/30/2016	COMM 1ST	PMCHK00002342	\$48.30
14209	A0051	Anderson's Sierra Pipe Co.	9/30/2016	COMM 1ST	PMCHK00002342	\$149.03
14210	A0145	Auburn Printers Inc	9/30/2016	COMM 1ST	PMCHK00002342	\$226.32
14211	A1010	Advantage: Print, Marketing a	9/30/2016	COMM 1ST	PMCHK00002342	\$163.14
14212	C0061	California Computer Services	9/30/2016	COMM 1ST	PMCHK00002342	\$465.
14213	C0072	CIT Technology Fin. Serv., Inc	9/30/2016	COMM 1ST	PMCHK00002342	\$460.

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
14214	C0075	Cintas Corporation	9/30/2016	COMM 1ST	PMCHK00002342	\$336.56
14215	C0113	Cooks Portable Toilets & Septi	9/30/2016	COMM 1ST	PMCHK00002342	\$1,598.38
14216	C0121	Cota Cole LLP	9/30/2016	COMM 1ST	PMCHK00002342	\$1,380.15
14217	F0038	Fastenal Company	9/30/2016	COMM 1ST	PMCHK00002342	\$199.83
14218	F0041	Friends of ARD	9/30/2016	COMM 1ST	PMCHK00002342	\$1,170.00
14219	G0002	GSSA UMPIRES	9/30/2016	COMM 1ST	PMCHK00002342	\$1,029.60
14220	G0077	Gold Country Water	9/30/2016	COMM 1ST	PMCHK00002342	\$16.50
14221	G0092	Green Valley Security, Inc.	9/30/2016	COMM 1ST	PMCHK00002342	\$900.00
14222	H0056	Humana Dental Ins. Co	9/30/2016	COMM 1ST	PMCHK00002342	\$1,603.50
14223	M0071	Mission Protection Systems Inc	9/30/2016	COMM 1ST	PMCHK00002342	\$189.00
14224	N0045	Near U CO2	9/30/2016	COMM 1ST	PMCHK00002342	\$193.22
14225	P0007	Pacific Gas & Electric Company	9/30/2016	COMM 1ST	PMCHK00002342	\$2,745.77
14226	P0023	PG&E	9/30/2016	COMM 1ST	PMCHK00002342	\$126.90
14227	P0035	Placer County Tax Collector	9/30/2016	COMM 1ST	PMCHK00002342	\$305.98
14228	P0058	Pitney Bowes Credit Corporatio	9/30/2016	COMM 1ST	PMCHK00002342	\$125.78
14229	S0016	Sam's Club	9/30/2016	COMM 1ST	PMCHK00002342	\$978.52
14230	S0086	Sac-Val Janitorial Supply, Inc	9/30/2016	COMM 1ST	PMCHK00002342	\$1,494.70
14231	S0143	SMOA	9/30/2016	COMM 1ST	PMCHK00002342	\$297.00
14232	S0151	SESAC	9/30/2016	COMM 1ST	PMCHK00002342	\$755.00
14233	S0152	SiteOne Landscape Supply, LLC	9/30/2016	COMM 1ST	PMCHK00002342	\$666.40
14234	T1000	Transamerica Life Insurance	9/30/2016	COMM 1ST	PMCHK00002342	\$400.00
14235	TEMPB	Tanya Baer	9/30/2016	COMM 1ST	PMCHK00002342	\$90.00
14236	TEMPM	Linda Markgraf	9/30/2016	COMM 1ST	PMCHK00002342	\$50.00
14237	W0001	Walker's Office Supplies, Inc.	9/30/2016	COMM 1ST	PMCHK00002342	\$354.12
Total Checks:	143					\$190,727.46

SECTION: 5.0

ITEM: 5.3 REVIEW OF FINANCIALS FOR SEPTEMBER, 2016

DESCRIPTION:

INFORMATION: SEE ATTACHED INFORMATION

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

PROFIT & LOSS										
16/17 Approved Budget										
	Approved Budget FY 16-17	% Of Total	Proposed Mid-Yr Revision FY 16-17	% Of Total	2016 Sept ACTUALS	Last Yr Sept Actuals	2016 YTD ACTUALS	2016 YTD BUDGET	Last Yr YTD ACTUALS	
Operating Revenues										
Program Revenue	984,910	19%	1,000,265	18%	92,749	124,050	668,143	639,400	623,093	
Facility Revenue	150,163	3%	169,665	3%	7,833	6,341	139,834	114,082	128,101	
Misc. Revenue	59,990	1%	55,735	1%	5,522	8,846	27,315	31,650	35,491	
Grants & Donations	426,686	8%	800,161	15%	3,520	5,248	796,491	8,250	58,498	
Interest Income	46,181	1%	49,616	1%	4,174	4,130	22,484	24,050	25,617	
Projects Revenue	207,300	4%	209,000	4%	-	-	44,000	-	249,500	
Tax Revenue	2,910,231	55%	2,927,633	54%	-	54,877	1,282,998	1,362,595	1,250,209	
In Kind/Atwood	25,500	0%	26,219	0%	-	-	-	-	-	
Transf in from Cap Const & City Trust	481,434		181,259		-	-	-	-	-	
Total Operating Revenue	5,292,395	100.00	5,419,553		113,798	203,492	2,981,265	2,180,027	2,370,509	
Expenditures										
Program Expense	278,061	5%	276,315	5%	24,757	26,860	154,963	176,050	142,681	
Operating & Supplies	327,809	6%	325,850	6%	33,140	28,453	151,821	150,795	147,161	
Utilities Expense	200,874	4%	187,004	4%	20,858	22,094	76,524	90,000	83,433	
Professional Services	42,661	1%	38,401	1%	2,073	1,606	20,701	25,761	21,764	
Building & Grounds Maintenance	483,710	9%	334,570	6%	23,186	24,838	107,583	205,300	92,032	
Property Tax Admin.	100,500	2%	65,044	1%	306	-	3,044	3,500	2,559	
Wages	1,858,645	35%	1,890,864	36%	126,485	118,160	884,724	900,065	814,136	
Benefits & Payroll Costs	689,913	13%	660,533	12%	47,510	43,850	344,346	354,336	338,341	
Fixed Asset Expense	69,700	1%	952,568	18%	17,891	555	839,943	40,700	3,746	
Capital Improvement Projects	1,043,420	20%	390,259	7%	20,102	51,495	150,802	68,654	491,523	
Debt Services	3,591	0%	6,228	0%	765	(10,108)	2,264	600	(5,154)	
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		317,073	307,803	2,736,715	2,015,761	2,132,222	
Net Revenue Over Expenditures	\$ 9,887	0.19	\$ 105,415		\$ (203,275)	(104,311)	\$244,550	\$164,266	\$238,287	
Annual Contingency Reserve (1-2%)	\$ 450,000		\$ 450,000		\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	
Annual Equip Replacement Reserve	\$ 658,531		\$ 658,531		\$ 708,531	\$ 758,531	\$ 758,531	\$ 758,531	\$ 658,531	
Future Capital Construction Reserve	\$ 744,971		\$ 839,971		\$ 705,971	\$ 705,971	\$ 705,971	\$ 705,971	\$ 744,971	
ADA Reserve	\$ 55,032		\$ 60,032		\$ 60,032	\$ 60,032	\$ 60,032	\$ 60,032	\$ 55,032	
TOTAL RESERVES	\$ 1,908,534		\$ 2,008,534		\$ 1,924,534	\$ 1,974,534	\$ 1,974,534	\$ 1,974,534	\$ 1,908,534	

As Of 9/30/2016
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	127,337.36
Placer County Treasure-General	3,460,689.08
Placer County Treasurer - City Trust	266,769.78
Accounts Receivable	5,802.73
A/R - 501C3 Group	7,200.00
Daycamp Receivables	25,840.00
Prepaid Liability Expense	20,853.31
Prepaid Workers Comp Insurance	805.06
	<hr/>
Total Current Assets	\$3,915,877.32
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	389,391.41
Less: Accumulated Depreciation	(8,730,445.84)
	<hr/>
Total Fixed Assets	\$6,877,108.98
Total Assets	<u><u>\$10,792,986.30</u></u>

LIABILITIES and EQUITY

Current Liabilities

Prepaid Revenue	\$5,563.00
Gift Certificates	400.00
Compensated Absenses	128,319.57
Sales Tax Payable	1,490.26

As Of 9/30/2016
For All Segment1s
For All Segment2s
For Segment3 0000 To 9999
For All Segment4s

	Current YTD
Total Current Liabilities	\$135,772.83
Long Term Liabilities	
PG & E Loan Payable	\$6,888.56
Total Long Term Liabilities	\$6,888.56
Total Liabilities	\$142,661.39
Fund Balances	
GFB: Youth Assistance Fund	\$6,821.90
GFB: General Fund Balance	763,764.23
Investments in Fixed Assets	7,236,860.47
Less: Net of Related Debt	(6,888.56)
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)	4,880.14
RFB: Atwood III-Equip Repl Fund	15,603.66
GFB- Cell Tower Reserves	122,459.24
RFB: General Fund (ADA Reserve)	60,031.75
RFB: Shockley Maint Fund	8,529.87
Net Profit/(Loss)	244,551.24
Total Assets	\$7,236,860.47
Total Reserved Funds	\$2,398,327.07
Total Designated Funds	\$0.00
Total Unrestricted Funds	\$1,015,137.37
Total Liabilities and Equity	\$10,792,986.30

Item 5.4 Cover sheet – Mt. Vernon Park Sale – Feasibility MOU Extension

Auburn Area Recreation and Park District A&D Committee and Board of Directors meeting October, 2016

The Issue

Shall the Auburn Area Recreation and Park District (ARD) extend the Mt. Vernon Park sale Initial Feasibility Period, previously approved by an MOU signed 5/2/16, and extended for an additional 90 days in July?

Background

On April 28, 2016, the ARD Board of Directors approved an MOU for an Initial Feasibility Period to research the sale of the Mt. Vernon Park property to Western Community Housing (WCH). A copy of that MOU and the associated cover sheet is attached.

In July of 2016, WCH requested that the term of the MOU be extended an additional 90 days. That term would end November 2nd, 2016. Staff has been in contact with the original donors of the property to secure an amendment to the agreement and it appears that this process will not be completed until after the November 2nd expiration of the current MOU. Thus, staff and WCH are requesting an extension of an additional 90 days to complete the amendment process as well as appraisals of the property. The new extension would end on February 2nd, 2017.

A copy of the MOU Extension Agreement is attached.

Recommendation for the Board of Directors

Authorize the District Administrator to sign the MOU Extension Agreement, adding an additional 90 days to the terms of the original MOU between ARD and WCH for the Initial Feasibility Period to research the sale of the Mt. Vernon Park property.

The A&D Committee approved the extension and recommend that the item go on the consent calendar for the October Board meeting.

Fiscal Impact

N/A

Attachments

MOU Extension Agreement
Cover sheet from the April 2016 Board meeting
Original MOU between ARD and WCH

MEMORANDUM OF UNDERSTANDING

Second Extension Agreement

The Parties to the Memorandum of Understanding entered into May 2, 2016 by and between Western Community Housing, Inc., a California nonprofit public benefit corporation, and The Auburn Area Recreation & Parks District (the "MOU") including the Extension Agreement dated August 2nd, 2016 wish to extend the Initial Feasibility Period a second time for an additional 90 days starting November 2nd, 2016 and ending February 2nd, 2017 for the purpose of negotiating and signing a Purchase and Sale Agreement ("PSA") between the Parties herein.

All other items, terms, conditions, intentions and aspects of the MOU remain the same until the PSA is agreed to and signed by the Parties, at which time the PSA shall govern the terms and conditions of escrow, to be held at Fidelity National Title Company (FNTC) – Escrow No: 23081293. The Preliminary Title Report was ordered from FNTC and preliminarily reviewed by Buyer and Seller during the course of due diligence under the MOU.

Terms and conditions of the MOU and its extensions are nonbinding until a PSA is agreed to and signed by both Parties.

AGREED:

BUYER:
Western Community Housing, Inc.

SELLER:
Auburn Area Recreation & Parks District

Scott Gayner
Senior Portfolio Manager/Director of Development

Kahl Muscott
ARD District Administrator

Item 8.1 Cover Sheet for Mt Vernon Property

Previous
Cover
Sheet

Auburn Area Recreation and Park District Board of Directors meeting April 2016

The Issue:

Shall the Auburn Area Recreation and Park District Board of Directors approve an MOU that will initiate a feasibility study on selling Mt. Vernon Park?

Background:

Mt. Vernon Park was developed by ARD in late 2007/early 2008. The property was given to ARD as part of the mitigations for the low income apartment housing. The park features a +/- 600 foot D.G. pathway and a couple of slabs for picnic tables. The picnic tables that were previously at the site have been relocated to other more heavily used facilities. Several weeks ago, we were contacted by Western Community Housing ("WCH"), which has expressed an interest in purchasing the Mt. Vernon Park property for a low income senior housing project. WCH is a non-profit (501C3) housing corporation that exclusively builds such communities around the state of California by partnering with many organizations including local governments. They have an ownership interest in 90 affordable housing communities comprising approximately 8200 units and actively provides or oversee services at 62 of them.

The Mt Vernon property is of interest to WCH because of the required proximity to mass transit (1/2 mile). The fact that there is also low income housing adjacent to the property also helps them in obtaining grants for the project.

Staff met with their representative as well as one of their board members, and ECORP Consulting who serves as their environmental consultant. At that meeting, WCH laid out a general overview of their potential project and method of funding. Their first proposal to the District was a broad statement of a partnership where-in the District would donate land (approximately 2 acres) to the non-profit and in return WCH would build out new facilities and/or enhance existing ones at Mt Vernon Park. Staff advised WCH that while our Board of Directors would have final decision making authority on such a proposal, staff would most likely not support such a partnership. Instead, staff urged WCH to make an offer to purchase the entire property. WCH agreed that that is a possibility as there are grant funds available for acquisition. On April 18, 2016, the District received a Letter of Interest from WCH along with an MOU that would allow WCH a 90 day period to do a feasibility study on the property in order to establish a fair purchase price.

Recommendation:

The A&D committee reviewed the attached information and forwarded this item to the full board with a recommendation to approve the MOU.

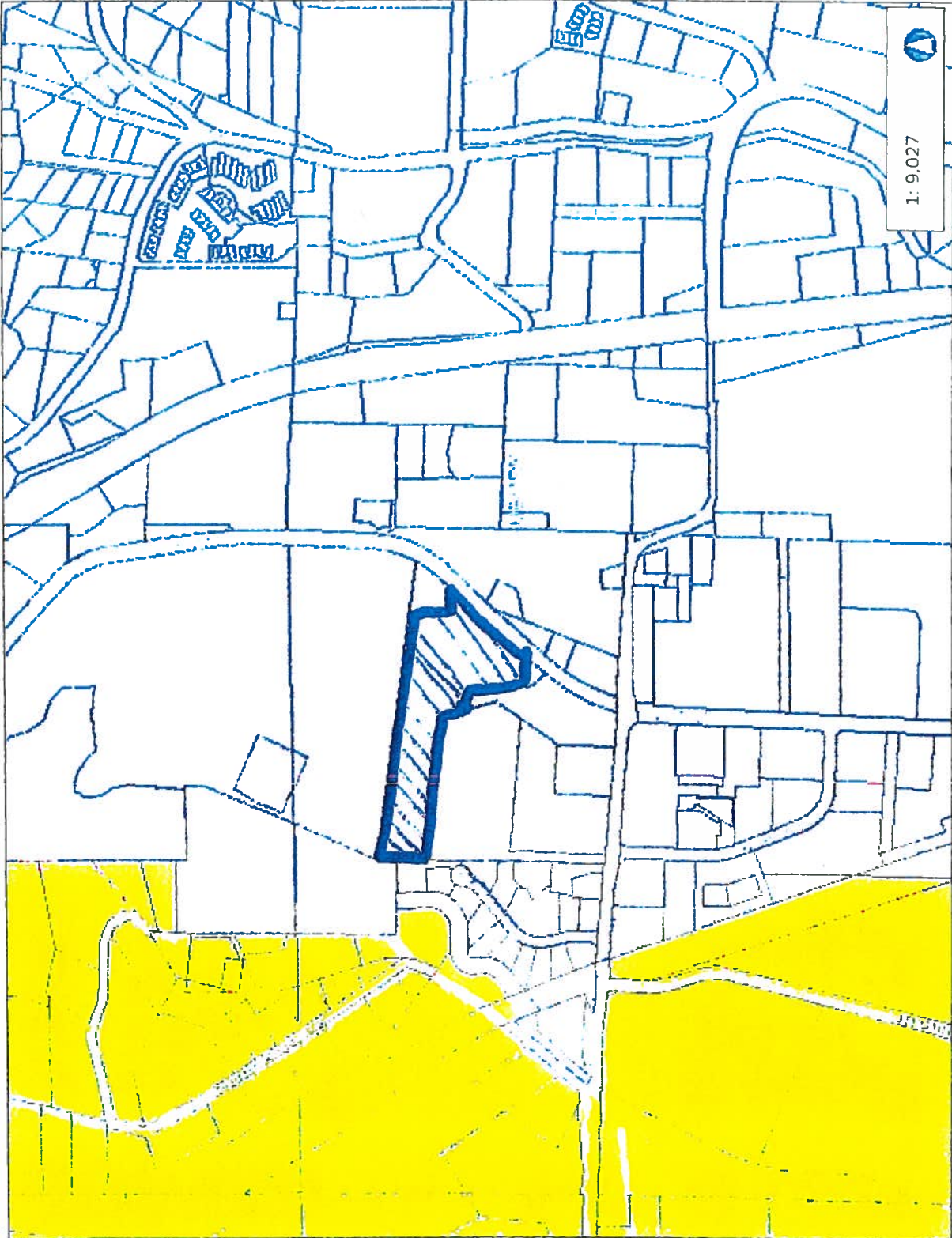
Previous
Cover
Sheet

By approving the MOU, the Board will be providing staff direction to proceed with negotiations with WCH.

Attachments:

- Map of Mt. Vernon site
- Google Earth over view of site
- Overview of WCH organization
- Proposed MOU between ARD and WCH

Your Organization



Legend
City Limits

Notes

1: 9,027

This map is a user-generated data output from an Internet mapping site and is for reference only. Data types that appear on this map may or may not be accurate. Latitude Geographics Group Ltd. is not responsible for any errors or omissions.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

0.3 Miles

0.14

0

WGS 1984 Web_Mercator_Auxiliary_Sphere
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Western Community Housing, Inc.

A Non-Profit Housing Corporation



Enhancing Quality of Life
through affordable housing

151 Kalmus Drive Suite J-5
Costa Mesa CA 92626
www.wchousing.org
(714) 549-4100 Fax (714) 549-4600

Overview

Organization and History

Western Community Housing, Inc. (WCH) is a California Non-Profit Public Benefit Corporation that was founded in 1999. WCH has been determined to be a 501(c)(3) organization by the Internal Revenue Service and was also granted an exemption by the California Franchise Tax Board. WCH is headquartered in Costa Mesa, California with a regional office in Los Angeles California.

WCH's mission is to promote affordable housing and to provide social services to low-income and moderate income families and seniors residing in affordable rental housing communities

By partnering with local governments, for-profit developers, lenders, syndicators and corporate investors, As of March 31, 2015 WCH had an ownership interest in 90 affordable housing communities comprising approximately 8,117 units which have been financed with low income housing tax credits.

(See Affordable Community List.) Continuing its commitment to social services, WCH provides or oversees services at sixty-two properties.

Management

WCH is governed by Boards of Directors which support and direct its nonprofit goals. Board members bring a broad range of expertise including several members who are leaders in the affordable housing and development industry. WCH is managed by Graham P. Espley-Jones, President. He oversees all operations, including strategic planning, acquisitions, development, and operations. Other key personnel include Sandra Gibbons, Chief Financial Officer, Leanne Truofreh, Corporate Secretary, David Collins, In-House Counsel, G. Scott Gayner, Senior Portfolio Manager/Development Director, Martha Cisneros, Senior Portfolio Manager and Dianne Russell, Senior Resident Services Manager. In addition, outside professionals are retained to assist the companies in meeting their administrative, operational and compliance requirements.

Membership/Associations

WCH and its management personal are active members in associations that are supportive of the affordable housing. Those associations include:

- Southern California Association of Non-Profit Housing
- Building Industry Association of Southern California
- California Council for Affordable Housing
- 50 + Housing Council of Southern California
- Seniors Housing Council
- Kennedy Commission
- Affordable Housing Tax Credit Coalition
- California Housing Consortium
- American Association of Service Coordinators
- National Human Services Organization

Development Role

Western Community Housing, Inc.'s ("WCH") Affordable Housing Program develops or acquires family or senior affordable apartment communities to be occupied by low-income households. By partnering with for-profit developers, and local, county or state governments, WCH and its partners provide affordable housing by either building new apartment communities or acquiring and rehabilitating existing apartment complexes.

New Apartment Communities

The majority of the affordable apartment communities that WCH owns with its partners are newly constructed. WCH and its partners construct new communities allowing for state-of-the-art designs including the use of green materials and sustainable building methods. Typically, these communities require higher densities for affordable development to achieve economically feasibility. This method of delivering affordable housing typically uses either 9% or 4% tax credits with a significant layering of subsidies from local, state and federal government agencies established for the purpose of facilitating affordable housing development.

Acquisition and Rehabilitation of Existing Apartment Communities

WCH and its partner's purchase existing mature apartment communities for the purpose of converting their use to affordable housing or for the purpose of preserving existing affordable housing stock. The communities are typically significantly rehabilitated with new fixtures, structural supports exterior roofing and siding, landscaping etc. These are types of acquisitions are typically of larger apartment communities of seventy five units or more.

Resident Services

The philosophy of the Western Community Housing Inc. (WCH) Services Program is to provide services that expand low-income residents' opportunities to live a richer life, irrespective their age. WCH's Resident Service Program is designed to provide amenities tailored to the needs of the property's population. The program is managed by experienced Resident Services Managers.

Each residential family has individual needs and interests. Each community is unique and has special resources. By taking responsibility for the provision of services WCH can better serve its residents. It allows the flexibility to find and provide appropriate programs as the demographics on the property change.

Computers with internet access, FSI classes, information on health and well-being, personal financial programs, fitness programs and resources for food and utility assistance are all examples of the range of services needed at WCH affordable communities.

In 1999 WCH founded More Than Shelter for Seniors, now an independent, stand-alone non-profit called Engage, Inc., where WCH maintains Board of Director representation. Engage provides services at 25 of WCH's properties in Southern California. WCH's staff provides direct service to seniors and families at 15 communities in Los Angeles and Orange County. Lastly, WCH enters joint venture agreements with other non-profits to provide services to residents at an additional 27 communities. This ensures the predictable and efficient delivery of services. Creating pleasant communities within the property improves the surrounding neighborhood and promotes social responsibility; lessen the burden of government to provide services.

MEMORANDUM OF UNDERSTANDING

Original
MOU

This Memorandum of Understanding ("MOU") is entered into as of May ____, 2016 by and between Western Community Housing, Inc. ("WCH"), a California nonprofit public benefit corporation, and The Auburn Area Recreation & Parks District ("ARD") (collectively the "Parties") with reference to the following matters.

RECITALS

A. WCH and ARD intend to work together over a 90 day period ("Initial Feasibility Period"), starting from the date of this MOU, to research the feasibility of WCH developing a 6.7 gross acre park land site fronting Nevada Street, City of Auburn - APN: 038-250-081 (the "Property") owned by the ARD as an affordable senior housing project with supportive social services for low-income elderly individuals. It is anticipated that the Property will be purchased by a limited partnership of which WCH will be the managing general partner ("MGP"), to facilitate the funding of the acquisition of the Property and development of the Project by applying and being awarded low-income housing tax credits from the California Tax Credit Allocation Committee ("CTCAC") and other public sources.

B. WCH plans to develop no more than 80 units, a CTCAC threshold for rural areas, of quality affordable housing to low-income seniors with area median incomes ("AMI") ranging from 30% to 60% AMI (the "Project") and ARD intends to sell the Property to WCH.

C. WCH and ARD wish to enumerate the responsibilities and investigative efforts that each party will undertake and assume in connection with the ultimate sale and purchase of the Property, terms and conditions to be later agreed upon in a development agreement between the Parties ("Development Agreement") at the end of the Initial Feasibility Period.

NOW THEREFORE, in consideration of the recitals hereof and the mutual covenants and agreement contained in this MOU, the Parties agree as follows:

Initial Feasibility: WCH shall research and report its findings on the listed development items below to ARD on the following development issues:

1. Environmental: WCH shall research and review all environmental aspects of the Property, including biological resources, cultural resources, wetlands, easements and restrictions and surrounding land uses.
2. Entitlements with City: WCH shall research and review the Property's by-right zoning and planning, including verification of its Multiple-Family Residential District designation, any required conditional use permits, waivers and density bonus agreement, and potential releases required from prior land use deed restrictions, such as a park use, that may be needed to develop the Property. Preliminary site plans shall be prepared and discussed with the City.

Original
MOU

3. Construction Improvements to Property: Upon feedback from the City's Planning Department on R-3 or R-4 development design guidelines and density, WCH shall review the costs associated with improving the Property to a buildable state, pursuant to a preliminary site plan.
4. Market: WCH shall research the market competition of the Project, comparing other existing or planned affordable and market rate senior communities in the City and County.
5. Public subsidies: WCH shall research all potential subsidies from public agencies that typically would be available to develop the Project, including tax credit and bond programs.

Review Process:

1. Parties shall have 30 days to review and discuss the findings of the feasibility items listed in 1 to 5 above after the end of the Initial Feasibility Period and agree to proceed with a Development Agreement (including a development timeline) and Purchase and Sale Contract, to be approved by the City and WCH.
2. If feasible, Parties to propose terms and conditions for drafting the Development Agreement and Purchase and Sale Contract, to present to the ARD Board, the Auburn City Council and WCH's Board of Directors for approvals.

Agreements:

1. Development Agreement
2. Purchase and Sale Contract

Upon agreement of the terms set forth in this MOU evidenced by signatures below, the Parties agree to proceed with the Initial Feasibility Period as described herein. This MOU is non-binding and shall only provide the framework to draft a mutually agreed upon Development Agreement and Purchase and Sale Contract between the Parties for final approval.

AGREED:

Western Community Housing, Inc.

Auburn Area Recreation & Parks District

Scott Gayner
Senior Portfolio Manager/Director of Development

Kahl Muscott
ARD District Administrator

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
October, 2016

- The 20th Annual Auburn Community Festival took place on a damp Saturday. Thankfully it only rained for 20 minutes in the morning. Attendance was down due to the weather.
- The new rainout line system has been met with positive reviews. This system is web based and features apps for phones and email/text alerts.
- Work on repairing damaged sections at the Dog Park began. We had a hard time finding the right kind of sod.
- The second round of herbicide spraying at the Regional Park pond was delayed today due to the rain and wind. It happened on Monday 10/17. The third and last round is scheduled for 10/31.
- Railhead "B" field renovation: The field is opened and being used.
- Railhead "A" field maintenance: the field was top dressed with a 50/50 sand/compost mix. The soccer groups seem very happy with the results.
- I submitted a grant for \$10,000 for the Bike Park to People for Bikes. Diana Boyer helped me write the grant. As part of the grant, we were able to get Congressman McClintock to write a letter of support.
- Work to remove and replant a large landscape area at Atwood Park will begin in the next several weeks. This project will see the removal and replacement of most of the existing landscape, as well as repairs to the irrigation system.
- A Dudek biologist and I did a walk of the streambed alteration areas with Tribal members. Brian and I met again with Tribal representatives, including their Tribal Historic Preservation Officer for a second walk/visit. They met to look at the mortar rock site at Regional Park. They seemed to have great interest in the site. Originally it was to discuss how to stop people from digging there, and to cover up what was previously dug (they brought a small shovel and a hoe). As they got looking around, they became more and more interested. They identified an area that could have been used as a season sundial. They talked about using the site as a training area for their staff. I asked if they could ever see having a ceremony at the site. They said yes. Anyhow, they have a lot of interest in that general area. I told them to keep me posted as we have Board members who would be interested in participating in activities that may take place.

Meetings and events attended:

10/1: Lewis St. Art Park – clean up and planting (Rotary)
10/3: Obstacle Race wrap up meeting
10/4: Rotary
10/5: Senior Health Fair at Regional Park
10/6: Emmett Cartier and John Friedman (USBR reps) re: ARD projects
10/7: Auburn Community Festival Committee
10/9: Geno Linarez Ms. October softball tournament
10/11: Rotary
10/12: Paul Geddings re: MV bathroom ADA remodel
10/12: Festival of Lights Committee
10/13: ARD Managers meeting
10/13: Meeting with reps from Placer County Library services re: book drop at MV Park
10/15: Auburn Community Festival

10/17: A&D Committee
10/18: Rotary
10/19: Chamber Board meeting
10/19: Finance Committee
10/19: Policy Committee
10/24: Community Forum re: 24 acre development
10/25: Rotary
10/26: Festival of Lights Committee
10/27: Boy Scouts re: ARD Board meeting

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

Surveillance cameras at the Dry creek picnic units are scheduled to be installed in the next two weeks. The cameras will be accessible by smart phone as internet service in that location is not available.

Staff met with the security company (Capture Technologies) on the week of October 17 to go over the next phase of camera installation at Regional Park. Staff proposes to install cameras at the entrance to the gym parking lot, in the breezeway between the gym and Lakeside room (where there is a consistent problem with vandalism, particularly of the bathrooms), at the maintenance shop and storage buildings (where there is a consistent problem with vandalism, break-ins and theft) and the two bathrooms behind the shop (where there is a consistent problem with vandalism and other sordid affairs). This next phase is projected to occur in the first half of the next fiscal year.

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

All Fields

Implemented new rain out line which is available on web, phone, or android/iOS apps which easily updates and conveys the status clearly for all playing fields.

Regional Park

Obstacle Course disassembled.

Fuentes has completed two of three treatments for the mitigation of algae and aquatic plant growth. Final treatment is scheduled for the week of October 24th.

Acorn Tree service is currently removing the 9 identified hazardous trees as outline by the tree inventory.

Railhead

Field "B" perimeter fence removed 10/12 and the field is now open.

Field "A" was top dressed week of 10/03.

Dog signs reminding public to keep dogs off playing fields were installed week of 10/11.

Recreation Park

Set up and take down for Community Festival.

Solar array was "tuned up" and periodic maintenance performed week of 10/01.

Set up and take down for "Ms. October" softball tournament.

Ashford Park

Working with Dog Park volunteers to improve soil conditions by adding amendments (gypsum, lime, fertilizer) in anticipation of laying fall sod to repair areas damaged by dog use. Funding provided by dog park volunteer group. Sod will be delivered and installed week of 10/24, barring any delay attributed to weather.

Manouch Shirvanioun **Customer Service/Marketing Manager** **Report to the Board of Directors** **October, 2016**

9/18/16-10/19/16 9/16/15-10/20/15

Activity Registrations	\$26,000	\$26,000
Day Care/Discovery payments	\$57,000	\$39,000
Facility payments/reservations	\$ 9,000	\$5,000

- ARD is now processing reservations for the Meadow Vista Community Center,
- Auburn Little League- Received Fall ball schedule,
- 49er United and 49er FC- working on their field reservations for the remaining of this year and next year.
- Placer High- Received schedules for Fall ball and upcoming season.
- Reviewed and approved Fee Waiver requests.
- Informed user groups of the new Rainout system.
- Finance meeting.
- Obstacle Course debriefing.
- Fee Waiver Policy review meeting.
- Safety meeting.

- Leadership Auburn.
- Canyon Keepers.
- Chamber Ambassador visits.
- Assisted with the annual Auburn Out of Darkness Walk from Railhead Park.

Sheryl Petersen

Recreation Services Manager

Report to the Board of Directors

October, 2016

- Meetings attended: ASR (4), UKE, ACF, SHF, VFCAL (2)
- Hosted the second annual Auburn Community Service Day at Recreation Park. Projects included: Acres of Hope, Greenhouse at Placer, and a Food Drive.
- Hosted Community Parking Lot sale.
- Hosted one of the most profitable Ms. October Tournaments in recent years
- Hosted the 24th Annual Senior Health Fair at Regional Park gym giving out 337 free flu shots
- Hosted the 20th Annual Auburn Community Festival with about a dozen oversized pumpkins and a similar number of scarecrows. While we had a little rain the day of the festival, and soggy conditions, most were in good spirits by days' end.
- Met with Nina Salarno regard a potential program for spring to benefit Youth Assistance.
- Working on Winter Guide.
- Meeting with String Fling committee to solidify instructors and concert location.

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

11	Veteran's Day	Offices Closed
14	Discovery Day Camp	Recreation Park
23	Discovery Day Camp	Recreation Park
24-25	Thanksgiving	Offices Closed

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-Overtook 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 Kochendanker	Auburn Sunset Rotary Club-Recreation Picnic#1	\$50.00	\$30.00	\$25.00	No		
May-16	Jim Moore	EV 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		

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
May-16	Barry Connick	Multipurpose Senior Center-Regional Park Gym and Lakeside Room	\$2,120.00	\$360.00	\$1,440.00	Yes	\$2,122.00	\$4,228.00
Jun-16	Judy Suter	Western States Trail Foundation-Foothills Room for Training	\$160.00	\$60.00	\$160.00	No		
Jun-16	Adam Dieter	Placer Hills Education Foundation-Annual Fundraiser-MV Picnic Sites	\$225.00	\$120.00	\$225.00	Yes		
Jun-16	Steve Rolhart	American Rivers Connect Us-Meeting-Foothills Room	\$320.00	\$100.00	\$320.00	No		
Jul-16	Courtney Portlock	Out of the Darkness-Suicide Prevention Walk at Railhead Park	\$420.30	\$60.00	\$420.30	Yes	\$485.00	\$4,713.00
Aug-16	Caryn Perry	Foothill Quilters-Regional Park Gym and Lakeside Room	\$3,720.00	1020.00 Staffing fee	\$3,720.00	Yes	\$3,720.00	\$8,853.30
Sep-16	Lisa Elliot	Placer County Kids-Foster Care/Adoption Appreciation Picnic-Rec Park Picnic Sites and Gazebo	\$240.00	\$90.00	\$120.00	No		
Sep-16	Mark Mishler	Auburn Sunset Rotary-Bocce Courts at Recreation Park-Charity Tournament	\$185.00	\$30 custodial \$30 alcohol permit	\$125.00	No		
Oct-16	Courtney Cagle	Public Health Institute Center for Wellness and Nutrition-Kitchen at Recreation Park	\$490.00	\$150.00	\$490.00	No	\$225.00	\$9,078.30
							\$495.00	\$9,568.30

10/21/19

Vandalism Report

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

Total labor costs	\$60	Total material costs	\$28.75
Total for year	\$1,934.00	Total for 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	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
5-Jul-16	Regional	Lights at Gym broken	\$60.00	\$59.00

Total labor costs	\$60	Total	\$59.00
		material costs	
Total for year	\$942.00	Total for year	\$924.00

6/21/16

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
31-May-16	Railhead Park	Men/Women's restrooms vandalized	\$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	\$278.00
		material costs	
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	Total material costs
			\$130.00	\$200.00
			Total for year	Total for year
			\$642.00	\$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 material costs	\$27.92
		Total for year	\$512.00	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 10/14/16

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 to hear thoughts, concerns scheduled October 24.	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 Mid-Year 2016/2017 Budget Revision and Resolution 2016-11

Auburn Area Recreation and Park District Finance Committee and Board meetings September 2016 & October 2016

The Issue: Shall the Auburn Area Recreation and Park District approve the Mid-Year 2016/2017 revised budget and Resolution 2016-11?

Background: On an annual basis, the District is required to prepare and submit for approval a mid-year adjusting budget for the balance of the fiscal year. Such adjustments are made when circumstances change between the time the Board approves the final budget in March of each year, and the ensuing six months of actual revenues and expenditures.

The attached budget summary sheet contains the final approved budget, by department, and the proposed mid-year adjustments recommended by staff.

Some of the highlights of the revision:

1. Savings of approximately \$30,000 for election costs. Only incumbents are running for re-election, thus the County does not charge for the ballot.
2. Youth Services revenues increased by \$30,000.
3. Program revenues fell approximately \$13,000 as adult softball, youth basketball, pickle ball and the Obstacle Scramble revenues will not meet budgeted targets.
4. Aquatics revenue increased by approximately \$11,000 over projections.
5. Rental revenues will exceed budget by approximately \$8000.
6. Utilities expenses are expected to drop by \$12,000 from original budget
7. Maintenance expenses increased by \$7,000 as a result of installation of a new HVAC unit at CVCC (\$12,000), top dressing at Railhead A (\$8,000), and MainTrac operations software (17,000). A portion of these expenditures was mitigated by savings in other areas of the maintenance budget. The net increase was approximately \$7,000.
8. There is an approximately \$31,000 increase in tax revenue over what was budgeted at the beginning of the fiscal year.
9. Due to retirements by F&G staff as well as temporary attrition, there is a \$30,000 reduction in payroll costs projected for the balance of the fiscal year.
10. Finally, F&G is in the process of hiring two new employees. One is a replacement position and one is filling an open position that has been unfilled in the budget(s) for two plus years.

11. The Mid-Year revision includes a \$45,800 funding of the GASB 68 CalPERS unfunded liability account as passed by the Board at the August meeting.

The net result of the mid-year adjustments is a projected surplus of \$105,000, an increase of approximately \$99,000 from the projected surplus at the beginning of the 2016/2017 fiscal year.

Recommendation: The Finance Committee forwarded this item to the Board with a positive recommendation to approve the mid-year budget revision and Resolution 2016-11. Further, the committee recommended that \$95,000 of the projected surplus be transferred to the Future Capital Construction Reserve, leaving a surplus balance of approximately \$10,000.

Attachments: Departmental summary budgets
District wide summary budget
Resolution 2016-11

2016/2017 Mid-Year Budget Revision

	Final Budget 2016/2017	% of total 2016/2017	Mid-Year Revision	% of revenue mid yr.	% of revenue mid yr.
Operating Revenues					
Program Revenue	\$ 984,910	18.6	1,000,265	18.5	101.6
Facility Revenue	\$ 150,163	2.8	169,665	3.1	113.0
Misc. Revenue	\$ 59,990	1.1	55,735	1.03	92.9
Donations, Grant Revenue and In Kind	\$ 426,686	8.1	800,161	14.76	187.5
Interest Income	\$ 46,181	0.9	49,616	0.9	107.4
Projects Revenue	\$ 207,300	3.9	209,000	3.9	100.8
Tax Revenue	\$ 2,910,231	55.0	2,927,633	54.0	100.6
Transfer in from Cap Construction Fund	\$ 481,434	9.1	181,259	3.3	37.6
Misc (atwood etc)	\$ 25,500	0.5	26,219	0.5	102.8
Total Operating Revenue	\$ 5,292,395	100.00	5,419,553	100.0	102.4
Expenditures					
Program Expense	\$ 278,061	5.3%	276,315	5.2	99.4
Operating & Supplies	\$ 327,809	6.2%	325,850	6.1	99.4
Utilities Expense	\$ 200,874	3.8%	187,004	3.5	93.1
Professional Services	\$ 42,661	0.8%	38,401	0.7	90.0
Building & Grounds Maintenance	\$ 483,710	9.2%	334,570	6.3	69.2
Property Tax Admin.	\$ 100,500	1.9%	65,044	1.2	64.7
Wages	\$ 1,858,645	35.2%	1,890,864	35.6	101.7
Benefits & Payroll Costs	\$ 689,913	13.1%	660,533	12.4	95.7
Fixed Asset Expense	\$ 69,700	1.3%	952,568	17.9	1366.7
Capital Improvement Projects Mitigation	\$ 1,043,420	19.8%	390,259	7.3	37.4
Capital Improvement Projects General Fund	\$ 128,624	2.4%	85,702	1.6	66.6
Debt Services	\$ 3,591	0.1%	6,228	0.1	173.4
Special Departmental Expenses					
Project Expenditures					
Misc Expense					
Equipment Reserve & ADA	\$ 55,000	1.0%	100,800	1.9	
Total Expenditures	\$ 5,282,508	100	5,314,138	100.0	100.6
Net Revenue Over Expenditures	987		105,415		
Proposed Transfer to Future Capital Construction Reserve	\$ -		95,000		
Net Revenue	9,887		10,415		
Annual Equip Replacement Fund	758531	(current)	758531		
Future Capital Construction Fund	705971	(current)	705971		
Contingency Reserve	450000	(current)	450000		
ADA reserve	60032	(current)	60032		
TOTAL RESERVES	\$ 1,974,534	(current)	\$ 1,974,534		

Administration 16-17 Budget

Prelim

Revenues	FY 16-17 Actual plus budget	FY 16-17 Budget	Mid Year Budget Revision	17/18
Miscellaneous Revenues				
Misc. Income -w/c div and other	16,680	21,750	16,680	0
Misc Income - Liability Ins dividend	-	-	-	0
Verizon cell lease	26,896	26,500	26,896	6,825
501c3 receivable	-	-	-	0
TOTAL	43,576	48,250	43,576	6,825

Interest Income				
Interest Revenue - County	40,941	40,500	45,941	10,500
Interest Revenue other	924	2,331	924	300
TOTAL	41,865	42,831	46,865	10,800

Taxes & Gov't Revenues				
Current Sec Prop Tax General	2,632,159	2,609,417	2,632,159	1,059,145
Homeowner's Prop. Tax Reduction	23,371	24,645	23,371	11,227
Current Unsec Prop Tax General	35,254	61,519	60,335	0
Suppl. Prop Tax Current	44,508	66,331	66,719	26,176
Unitary & Op Non-unitary Tax	104,169	102,054	104,169	41,544
Prior Unsec Prop Tax	109	634	743	0
Timber Tax Guarantee	-	2	2	0
Prior Supplemental Tax Rev	33	101	101	0
Prior Secured Prop Taxes	-	-	-	0
Railroad Unitary Prop Taxes	2,048	1,329	2,048	898
RDA Pass - Throughs	37,986	45,000	37,986	0
Redemptions Gen Taxes	-	-	-	0
TOTAL	2,879,637	2,911,032	2,927,633	1,138,990

add 25000

Total Revenues	2,965,078	3,002,113	3,018,074	1,166,615
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Expenditures

Operations & Supplies	FY 15-16 Actual			
Discounts Taken	(1,218)	(1,218)	(1,218)	0
Finance Charges	-	-	-	0
CalCard Incentive	(2,250)	(1,000)	(2,250)	0
Penalties	50	50	50	0
Donations Expense	-	-	-	0
Telephone (CVCC) - Admin	6,009	5,350	6,009	750
Postage - Admin	2,159	2,350	2,159	550
Bank Service Charges	900	1,000	(100)	0
Office Supplies	5,982	6,800	5,982	750
Duplication Costs- Admin	639	650	639	150
Office Equip. Rental- Admin	8,223	8,500	8,223	1,500
Office Equip Maint - Admin	-	-	-	0
Dining Expense	812	870	812	150
Gas/Mileage Expense	1,392	1,000	1,392	150
General Admin Exp	867	850	867	0
Liability Insurance	72,439	78,000	72,439	18,000
Board Expense	1,553	1,550	1,553	300
Dues & Subscriptions	10,115	9,500	10,690	150
Staff Appreciation	100	100	100	0
Staff Development	490	500	490	500
Safety Supplies - Administration	50	300	50	0
Small Office Equipment	1,510	1,150	1,510	750
TOTAL	109,822	116,302	109,397	23,700

Legal Fees	9,245	7,750	9,245	1,500
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Professional Services

Professional Services	5,840	8,500	5,840	2,000
Accounting/Auditor Fees	9,834	9,561	9,834	9,000
Environmental Services	-	-	-	0
TOTAL	15,674	18,061	15,674	11,000

Property Tax/Election Expense

Property Tax Administration	62,396	62,500	62,396	0
Election Expense	35,000	35,000	-	0
LAFCO Fees	2,648	3,000	2,648	0
TOTAL	100,044	100,500	65,044	0

Salaries/Wages Expenses

Wages - Admin - Full Time	151,811	151,555	151,555	0
Wages - Admin - Part Time	63,451	64,299	64,299	0
Wages- Admin - Board Pay	30,000	30,000	30,000	0
Wages - District Administrator	113,592	116,640	116,640	0
TOTAL	358,854	362,494	362,494	0

Benefits & Payroll Costs

ER -Taxes - Admin (7.65%)	28,682	29,027	29,027	0
Employment Expense - Admin	-	-	-	0
Fingerprinting	-	-	-	0
Benefits Expense - Admin	47,303	46,077	46,077	0
Employer Retirement Exp	41,572	40,724	34,429	0
Worker's Compensation	2,579	1,128	2,579	0
Worker's Compensation	1,665	3,031	1,665	0
TOTAL	121,801	119,987	113,777	0

add 2300 calpers medical
(done) 5024 for Admin

Fixed Assets- Equipment

Fixed Assets	-	-	-	0
Computer Purchases - Admin	6,369	12,700	6,369	3,000
TOTAL	6,369	12,700	6,369	3,000

computer purchase and 4800 in great plains updates, plus 1200 in C

PG&E Lighting Loan	1,913	-	3,828	0
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Total Expenditures

	723,722	737,794	685,828	39,200
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Total Revenues	2,965,078	3,002,113	3,018,074	1,156,615
Total Expenditures	723,722	737,794	683,069	39,200
GASB 68 Reserve	-	-	45,800	0
Net Gain (Loss)	2,241,356	2,264,319	2,289,205	1,117,415

Aquatics 16-17 Budget Revenues

	FY 15-16 Actual	FY 15-16 Budget	Mid-Year Budget Revised	Prelim 16/17
Park & Services Revenue				
Adult Aquatic Activities	9,256	8,750	9,256	4,850
Adult Aquatic Activities Placer Hills	720	1,200	720	650
Master Swim	3,780	3,600	3,780	1,500
Public Swim	36,752	30,800	36,752	20,200
Public Swim - Placer Hills Pool	3,897	3,700	3,897	500
Swim Lessons	26,905	28,000	26,905	23,500
Swim Lessons - Placer Hills Pool	7,672	10,250	7,672	7,000
Swim Team	22,970	21,400	23,570	21,500
Synchro Team	10,830	8,700	12,330	10,000
Misc Income PH pool	0	0	0	0
Misc Income	0	0	0	0
Totals	122,782	116,400	124,882	89,700
Rents & Concessions				
Sierra/Splash Pool Rental	4,665	7,500	4,665	3,500
Placer Hills Pool rental	1,191	750	1,191	1,000
Totals	5,856	8,250	5,856	4,500
Total Revenues	128,638	124,650	130,738	94,200

Expenditures

Program Expenditures

Instructors - Aquatics	1,815	2,000	1,815	600
Adult Aquatic Activities Exp.	738	1,250	738	600
Public Swim Expenses	2,225	2,500	2,225	2,500
Public Swim Expenses PH	-55	500	-55	500
Swim Lessons Expenses	0	0	0	0
Swim Team Expenses	0	1,250	0	0
Synchro Team Expenses	1,670	0	1,670	0
Totals	6,393	7,500	6,393	4,200

Operations & Supplies

Telephone - Placer Hills Pool	226	241	226	60
Gas Milleage - Aquatics	176	6	176	0
Staff Appreciation- Aquatics	77	0	77	0
Small Equipment	449	500	449	0
Small Equipment - PH Pool	0	0	0	0
Staff Development- Aquatics	500	500	500	0
Uniform Exp	0	0	0	0

Totals	1,428	1,247	1,428	60
Utilities				
Gas/Electric - Sierra Pool	27,056	29,500	27,056	6,000
Gas/Electric - Placer Hills	6,902	7,000	6,902	1,550
Reimbursement - Gas/Electric	-9,393	-9,000	-9,393	-9,000
Water - Sierra Pool	3,470	4,000	3,470	0
Water - Placer Hills	503	450	503	100
Reimbursement - Water	-825	-500	-825	-750
Totals	27,713	31,450	27,713	-2,100
Maintenance			0	
Maintenance - Sierra Pool	178,809	178,000	28,809	11,500
Reimbursement - Maintenance	-6,576	-4,000	-6,576	-6,000
Maintenance - Placer Hills pool	3,595	4,508	3,595	1,500
Totals	175,828	178,508	25,828	7,000

Salaries/Wages Expenses

	FY 15-16 Actual	FY 15-16 Budget		Prelim 16/17
Wages - Aquatics Coordinator	17,452	18,563	17,452	18,325
Wages - Aqua Coord - Placer Hills	1,278	1,000	278	1,342
Wages - Adult aquatics	2,790	3,700	2,790	2,930
Wages - Public Swim	53,954	50,800	53,954	56,652
Wages - Public Swim - PH Pool	8,130	7,700	8,130	8,537
Wages - Swim Lessons	9,032	7,900	9,032	9,484
Wages - Swim Lessons - PH Pool	2,241	2,950	2,241	2,353
Wages - Master Swim	3,119	3,550	3,119	3,275
Wages - Coaches (Swim Team)	9,543	10,000	9,543	10,020
Wages - Coaches (Synchro)	10,462	8,837	10,462	10,985
Totals	118,001	115,000	117,001	123,901

Benefits & Payroll Costs

ER -Taxes -(12.65%)	12,793	12,640	12,793	0
Employment Exp- Aquatics	2,182	1,360	2,182	0
Fingerprinting Exp- Aquatics	699	500	699	0
Calpers Exp. 16.444%	2,711	2,500	2,454	0
Worker's Comp (2.15% x 1.09%)	1,683	2,400	2,400	0
Totals	20,068	19,400	20,528	0

Equipment & Fixed Assets

Fixed Assets - Aquatics	0	0	5,000	0
Totals	0	0	5,000	0

Total Expenditures	349,431	353,105	203,174	133,061
Total Revenues	128,638	124,650	130,738	94,200

Total Expenditures	349,431	353,105	203,174	133,061
Contingency 2% of expenses	3,494	3,531	2,032	1,331
Net Gain (Loss)	-224,287	-231,986	-74,468	-40,192

Customer Service 16-17 Budget Revenues

Prelim

	FY 16-17 Actual	FY 16-17 Budget	Revised Mid Year Budget	17/18
Revenue				
Out of Dist Fees	7,966	4,750	7,966	3,500
Out of Dist Fees - Bureau	486	0	486	300
Return Check Fees	345	110	345	175
Total	8,797	4,860	8,797	3,975
Rents & Concessions				
	0	0	0	0
Total	0	0	0	0
Miscellaneous Revenue				
	0	0	0	0
Total	0	0	0	
Grant Revenue				
	0	0	0	0
Total	0	0	0	0
Total Revenues	8,797	4,860	8,797	3,975

Expenditures

Expenditures				
Cash short/over	-29	-50	-29	0
Merchant fees	8,284	7,050	8,284	2,000
Telephone expense	9,950	11,800	9,950	1,650
Gift certificates Given Out	1,171	1,250	1,171	700
Postage	1,250	1,750	1,250	250
Office Supplies	2,476	3,500	2,476	300
Duplication costs	1,681	2,400	1,681	50
Office Equipment rental	10,805	9,800	10,805	2,700
Office equipment Maintenance	4,076	50	4,076	4,000
Gas/Mileage Expense	547	657	547	100
Public Relations/Marketing	15,690	17,000	11,690	3,000
Dues and Subscriptions	0	0	0	0
Staff Appreciation	0	0	0	0
Staff Development	0	0	0	0
Theft Expense	0	0	0	0
Bad Debt	371	200	371	0

Small Office equipment	0	0	0	0
Total Expenditures	56,272	55,407	52,272	14,750

Prof Services	1,938	3,200	1,938	0
	58,210	58,607	1,938	14,750

Prelim

	FY 16-17 Actual	FY 16-17 Budget		17/18
Wages (F/T)	114,470	114,240	114,240	0
Wages (P/T)	14,366	12,813	25,366	0
Wages (Uniform allowance)	188	200	188	0
Total	129,024	127,253	139,794	0

ER -Taxes - Admin (7.65%)(10.85%)	10,438	10,512	11,738	0
Employment Expense	24	60	60	0
Fingerprinting Expense	20	32	32	0
Benefits Expense	21,521	21,653	21,653	0
Employer Retirement Exp. (16.622%)	14,661	13,926	13,528	0
Worker's Compensation (.68% x 148%)	597	664	717	0
Total	47,261	46,847	47,728	0

Total Salaries & Benefits 176,285 174,100 187,572 0

510,631 Prelim

	FY 16-17 Actual	FY 16-17 Budget		17/18
Fixed Assets- Equipment				
Fixed Asset Purchases	0	0	2,000	0
Fixed Asset Purchases (computer)	1,140	1,400	1,140	0
	1,140	1,400	3,140	0

Total Expenditures 235,635 234,107 244,922 14,750

	0			
Total Revenues	8,797	4,860	8,797	3,975
Total Expenditures	235,635	234,107	244,922	14,750
Contingency Reserve (2% of expens	2,356	2,341	2,449	148
Net Gain (Loss)	-229,194	-231,588	-238,574	-10,923

Facilities & Grounds

16-17 Budget	Orig Budget	Mid Year Revised
Revenues	16/17	Budget 16/17
Rents and Concessions	FY 16-17 Actual	Budget 16/17
<i>Fee Waivers- Public</i>	(20,381)	(12,438)
<i>Fee Waivers-CVCC Public</i>	(7,133)	(7,133)
<i>Fee Waiver Offset</i>	27,514	27,514
Blue Bird Room - CVCC	0	0
Stella Irving - Rec	0	0
Lakeside - Reg	6,785	4,650
<i>Sierra Room Rental- CVCC</i>	8,270	7,500
<i>Sunset Room Rental- CVCC</i>	1,000	750
<i>Canyon View Room Rental-CVCC</i>	1,300	1,000
<i>Foothills Room Rental- CVCC</i>	2,430	2,750
<i>Oak Room Rental-CVCC</i>	0	0
American River Room	2,570	0
Conference Room Rentals	45	0
Board Room Rental - CVCC	100	100
Conference Modular - Overlook	8,135	8,350
Gazebo - Rec	385	600
Gym - Rec	200	200
Gym - Reg	27,306	18,766
Tutor Totter Lease Agreement	5,174	4,878
Kitchen - Rec	200	0
Kitchen - Reg	280	280
Kitchen-CVCC	330	50
Picnic Area - Rec	7,811	6,800
Picnic Area - Reg	2,205	1,350
Picnic Area - Ashford	1,305	875
Picnic Area - Meadow Vista	2,555	3,100
Field - Recreation	2,453	2,814
Field A - Reg	875	850
Field - Softball MV	3,784	3,500
Field - Christian Valley	3,883	1,750
Field Soccer/Baseball-Winchester	2,252	2,500
Field "Beggs" - Rec	4,172	6,300
Field B - Reg	2,252	450
Field "James" - Rec	18,844	15,500
Field "Chana" - Reg	5,210	4,500
Bocce Ball Field Rental	180	0
Field Soccer - Reg	3,209	3,000
Field Soccer A- MV	0	0

Field Soccer A- Railhead	12,548	11,750	12,548
Field Placer Hills	50	0	50
Field Soccer B- MV	0	0	0
Field Soccer B- Railhead	3,429	9,250	3,429
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	0	0	0
Field Lining Revenue - Reg	100	100	100
Misc Rents & Concessions	4,304	4,000	4,304
Misc Rents & Concessions - Bureau	1,870	1,350	1,870
Custodial Fees	21,408	12,400	15,408
Set up and Take Down Fees	3,850	2,900	3,100
TOTAL RENTS & CONCESSIONS	173,059	144,913	163,809

Miscellaneous Revenues

Recycling Revenue	50	50	50
Alcohol permit	3,440	1,390	3,440
Misc Income - F & G	5,486	3,050	4,486
Total Misc Revenue	8,976	4,490	7,976

Budget

Grants & Donations	FY 15-16 Actual	Budget 15/16	
In-Kind Donations	0	0	0
Donations F&G	787,907	0	787,907
Pump trac donations	47,457	0	561
Stewardship council	369,290	0	1,500
TOTAL GRANTS & DONATIONS	1,204,654	0	789,968

Interest Revenue - City Trust	2,751	3,350	2,751
TOTAL Interest Income	2,751	3,350	2,751

Project Revenue - Government

County Mitigation	221,300	177,300	209,000
City Mitigation Revenue	0	0	0
Total Project Revenue - Gov	221,300	177,300	209,000

Other Financing Sources

Transfers from Future Capital Constr.	406,434	406,434	166,259
Transfers from Equipment Reserv	60,000	60,000	0
Transfers from ADA Reserv	15,000	15,000	15,000
City Mitigation Apportionment	30,000	30,000	0
Total Other Financing Sources	511,434	511,434	181,259

Taxes & Government Revenue

Atwood III Tax Revenue	26,219	25,500	26,219
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Total Taxes & Gov't Revenue	26,219	25,500	26,219
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TOTAL REVENUES	2,148,393	866,987	1,711,157
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Expenditures

Operations & Supplies	FY 15-16	Budget	
	Actual	15/16	
Telephone - F & G	8,457	6,700	8,457
Office Supplies - F & G	470	700	470
Duplication Cost - F & G	0	0	0
Uniform Exp	(333)	0	(333)
Gas/Mileage Expense - Fac & Gr..	13,523	16,000	13,523
Membership & Dues - F & G	72	0	72
Staff Appreciation - F & G	200	200	200
Staff Development - F & G	465	1,500	465
Small Tools and Equipment-Rec Park	4,150	3,750	5,650
Small Tools and Equipment-Reg Park	4,860	4,300	4,860
Small Tools and Equipment-MV Park	2,750	3,250	2,750
Small Tools and Equipment-CVCC Fac	1,450	1,950	1,450
Field Marking Expense	682	850	682
Safety Supplies - F & G	5,487	3,100	5,487
Restroom Supplies - Rec Park	1,463	1,250	1,463
Restroom Supplies - Reg. Park	1,775	1,250	1,775
Restroom Supplies - Ashford	1,049	1,100	1,049
Restroom Supplies - M.V. Park	1,117	1,100	1,117
Restroom Supplies - Railhead Park	1,162	1,100	1,162
Restroom Supplies - Overlook Park	1,119	1,100	1,119
Restroom Supplies - Winchester Park	455	800	455
Restroom Supplies - Rec. Comm Ctr	1,392	1,150	1,392
Restroom Supplies - Reg. Comm. Ctr	1,318	1,150	1,318
Restroom Supplies - CVCC	1,346	1,200	1,346
Sanitation - Rec Toilet	750	750	750
Sanitation- Regional Park- Port. Toilet	5,750	5,850	5,750
Sanitation- CV - Port. Toilet	0	0	0
Sanitation- Winchester Park- Port. Toilet	5,250	4,450	5,250
Sanitation- Rec Park ADA Portab	3,347	3,500	3,347
Sanitation - Reg ADA Toilets	3,697	4,500	3,697
Rec Park - Debris Box	9,242	7,900	9,242
Sanitation- Regional Park - Debris	6,716	6,525	6,716
Sanitation- MV Park- Debris	4,531	5,300	4,531
Sanitation- CVCC - Debris	4,362	5,309	4,362
TOTAL OPERATIONS & SUPPLIES	98,074	97,584	99,574

Budget

FY 15-16

Actual

15/16

	Actual	15/16	
Lights- Rec Pk Beggs Field (LL)	2,775	2,544	2,775
Lighting Reimbursements - Beggs Fld.	(3,450)	(2,952)	(3,450)
Lights- Rec Park James Field (LL)	5,226	4,289	5,226
Lighting Reimbursements - James Fld.	(5,915)	(5,915)	(5,915)
Lights- Recreation Field (LL)	1,291	1,671	1,291
Lighting Reimbursements - Rec Fld.	(2,721)	(2,323)	(2,721)
Gas/Electric - Rec Comm Ctr	7,969	7,500	7,969
Gas/Electric - Reg Comm Ctr	10,717	12,200	10,717
Gas/Elec. - Chr Vly Comm Ctr	1,204	1,250	1,204
Electric Reimbursements - Chr Vly CC	(865)	(800)	(865)
Gas/Electric - CVCC	21,007	20,500	21,007
Gas/Electric - Recreation Park	8,577	9,100	8,577
Lighting Reimb - Rec Park	(345)	(150)	(345)
Gas/Electric - Reg Park	19,339	20,500	19,339
Lighting Reimbursements - Reg Park	(6,536)	(5,300)	(6,536)
Gas/Electric - Ashford Park	2,981	2,650	2,981
Gas/Elec. - MV Park	3,983	3,950	3,983
Electric - Railhead	3,668	3,050	3,668
Lighting Reimbursements - Railhead	(1,396)	(1,500)	(1,396)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,203	1,710	1,203
Water - Rec Comm Ctr	3,676	4,850	3,676
Water - Reg Comm Ctr	1,367	1,550	1,367
Water - Chr Vly Comm Ctr	851	1,400	851
Water - CVCC	2,944	4,400	2,944
Water - Recreation Park	4,155	4,550	4,155
Water - Regional Park	3,549	3,750	3,549
Water - Ashford Park	3,413	3,150	3,413
Water - MV Park	8,790	7,300	8,790
Water - Chr Vly Park	2,135	1,350	2,135
Water - Railhead Park	3,913	3,950	3,913
Water - CVCC (Park)	2,194	3,000	2,194
Water - Overlook	4,483	6,050	4,483
Water - Placer Hills Park	4,226	3,500	4,226
Water - Winchester Park	0	0	0
Water - Atwood	2,938	3,750	2,938
Water - Chana Field	6,900	9,900	6,900
Sanitation - Rec Park (Sewer)	8,400	8,400	8,400
Sanitation - Railhead (Sewer)	150	150	150
Sanitation - Regional Park - (Sewer)	15,103	15,000	15,103
Sanitation - Ashford Park (Sewer)	1,642	1,700	1,642
Sanitation - Overlook (Sewer)	750	750	750

Sanitation - CVCC (Sewer)	9,000	9,000	9,000
TOTAL UTILITIES	159,291	169,424	159,291

Professional Services

Professional Services - Atwood III	9,074	11,700	9,074
Professional Services	100	0	100
Atwood - County Admin Coll Fee	0	0	0
Total Professional Services	9,174	11,700	9,174

Building & Grounds Maintenance

District Vehicles Maint - F & G	4,950	6,750	4,950
Equipment Rental - F & G	965	1,250	965
Maint & Repairs - Equipment	16,543	16,250	16,543
Maint - Recreation Field	50	800	2,550
Maint - James Field	5,496	11,750	33,496
Maint - Beggs Field	893	3,600	893
Maint- Rec Park - Irrigation Pump	500	500	500
Maint- Reg Park - Irrigation Pump	500	500	500
Maint- Ashford Park - Irrigation Pump	500	500	500
Maint- MV Park - Irrigation Pump	500	500	500
Maint - M.V. Soccer Field	0	0	0
Maint- Winchester Field	0	1,500	0
Maint - M.V. Tennis Courts	3,759	3,525	3,759
Maint - Recreation Park	27,166	23,750	27,166
Maint - Regional Park	30,213	47,250	33,213
Maint - Ashford Park	5,144	10,200	5,144
Maint - Meadow Vista Park	14,511	17,750	14,511
Maint - Christian Valley Park	2,308	2,500	2,308
Maint - Railhead Park	2,896	3,550	12,396
Maint- CVCC Park	4,450	4,600	4,450
Maint - Overlook Park	7,609	5,850	7,609
Maint - Placer Hills Park	1,553	7,150	1,553
Maint - Pocket Parks	371	450	371
Maint - Mt. Vernon Park	1,212	1,150	1,212
Maint - Winchester Park	743	400	743
Maint - Atwood III	1,416	6,800	1,416
Maint-Shockley	350	350	350
Maint-Ashley dog park	700	700	700
Maint - Recreation Comm Ctr	11,733	17,500	16,733
Maint - Regional Comm Ctr	5,185	6,000	5,185
Maint - Christian Valley Comm Ctr	350	1,100	350
Maint - CVCC	6,014	6,400	18,014
Maint - Overlook Modular	244	450	244
Maint - Regional Tennis Courts	2,750	2,350	2,750

Maint - Regional Field Soccer	1,500	2,500	1,500
Maint - Regional Field A	778	5,250	4,778
Maint - Regional Field B	250	1,750	250
Maint - Regional Field C	1,170	2,000	1,170
Tree Maint Rec Park	10,200	28,500	28,200
Tree Maint Reg	10,200	28,500	28,200
Tree Maint Ashford	5,233	6,000	5,233
Tree Maint MV park	7,145	7,500	7,145
Tree Maint PH Park	0	0	0
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Vandalism Repairs Exp.	5,956	6,734	5,956
TOTAL MAINTENANCE	204,006	302,409	304,006

Salaries/Wages Expenses

Wages - Fac Attend - Rec Park	44,087	46,020	44,087
Wages - Fac Attend - CVCC	27,677	29,300	27,677
Wages - Fac Attend - Reg Park	11,611	10,523	11,611
Wages - Management	132,749	136,593	132,749
Wages - Rec Park	228,184	234,421	228,184
Wages - Reg Park	151,433	162,000	151,433
Wages - Ashford Park	23,638	25,600	23,638
Wages - Meadow Vista Park	31,640	36,100	31,640
Wages - CV Comm Ctr	6,348	6,500	6,348
Wages - Railhead Park	27,927	30,400	27,927
Wages - CVCC	12,127	14,100	12,127
Wages - Overlook Park	16,152	15,400	16,152
Wages - Placer Hills Park	14,054	15,900	14,054
Wages - Pocket Parks	9,672	9,200	9,672
Wages - Mt. Vernon Park	606	800	606
Wages - Winchester Park	6,245	5,600	6,245
Wages - Atwood	4,943	5,520	4,943
Wages - Shockley	1,124	1,800	1,124
Wages - Other Projects	2,353	4,936	2,353
Wages - Uniform Allowance	6,303	6,350	6,303
	1,180	840	1,180
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	760,053	797,903	760,053

	FY 15-16 Actual	Budget 15/16	
ER -Taxes - F & G (7.65%)	63,796	66,392	63,796
Employment Expense - F & G	2,039	800	2,039
Fingerprinting Exp. - F & G	229	105	229
Benefits Expense - F & G	124,207	119,241	124,207
Employer Retirement Exp.	86,925	96,524	62,773
Worker's Comp.	64,307	70,437	75,707
Worker's Comp. Volunteers	780	1,370	1,370
TOTAL BENEFITS & PAYROLL COSTS	342,283	354,869	329,531
TOTAL SALARIES, BENEFITS	1,102,336	1,152,772	1,089,584

Fixed Assets

Fixed Asset Purchases - F&G	876,789	73,700	906,789
Computer Purchases	2,775	3,500	19,775
TOTAL FIXED ASSETS	879,564	77,200	926,564

Lease Purchase Princ/Interest

Principal/COP - Regional Gym	0	0	0
Interest - COP Regional Gym	0	0	0
TOTAL LEASE COSTS	0	0	0

Rent

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	1,800	1,800	1,800
Christian Valley Lease	1,800	1,800	600
TOTAL RENT	3,600	3,600	2,400

Capital improv projects

	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Total Cap Improvements (General Fund)	0	0	0

Bell Road Park - CEQA	445,610	445,610	3,000
Bike Park - Design, CEQA	12,391	11,434	23,024
Bike Park Construction	175,000	175,000	0
24 Acres - Preliminary Planning	35,002	35,000	45,018

Placer Hills Park - Path of Travel	10,000	10,000	10,000
Reg - Dry Creek ADA Improvements	15,000	15,000	15,000
Railhead B Renovation	140,002	140,000	35,587
MV Pond Island Renovation	99,831	100,000	1,831
Overlook Area Planning/CEQA	90,000	90,000	0
MV Bathroom ADA renovation	149,772	150,000	220,000
CEQA/NEPA - Operation/Dev Park Plan	11,815	0	14,915
Reparian Vegetation Management Permit	945	0	46,930
Reg - Pond Aeration Project	14,487	0	28,973
Christian Vally Property acquisition	3,550	0	350
Overlook Park Security	6,790	0	0
	0	0	0
MV Community Center	44,000	0	44,000
	0	0	0
Total Capital Improvements (Funded)	1,254,195	1,172,044	488,628
 TOTAL CAP IMPROVEMENT	1,254,195	1,172,044	488,628
 TOTAL EXPENDITURES	3,710,240	2,986,733	3,079,221
 Total Revenues	2,148,393	866,987	1,711,157
Total Expenditures	3,710,240	2,986,733	3,079,221
Contingency Fund 1% of total exp	0	0	0
Restricted reserve for equip repl	55,000	55,000	55,000
Net Gain (Loss)	(1,616,847)	(2,174,746)	(1,423,064)

Recreation					
2016-2017 Budget					
Revenues		Budget	Mid Year	Prelim	
Program Revenue	FY 16-17 Actual	16/17	Budget Revised	17/18	
Adult Softball	22,465	25,600	16,465	8,500	(6,000)
Adult Basketball	8,202	9,400	8,202	2,000	
Sr. Sports	2,434	2,650	2,434	0	
Adult Volleyball	1,639	1,300	1,639	1,200	
Pickle Ball	10,501	10,200	6,501	3,250	(4,000)
Adult Classes	36,248	42,000	34,748	10,000	(1,500)
Adult Classes - Bureau	10,687	8,250	10,687	3,500	
Bocce Ball	1,340	0	1,340	250	
Youth Basketball	68,818	68,250	65,818	0	(3,000)
Pee Wee/Short Shots	1,495	1,650	1,495	0	
Youth Classes	30,383	30,000	30,383	7,500	
Youth Classes - Bureau	180	2,500	180	0	
Pre School	51,298	40,000	51,298	11,000	
Youth Camps	19,476	26,500	19,476	17,000	
Youth Camps - Bureau	22,443	11,000	22,443	21,000	
Youth Sports Camp	12,274	1,000	12,274	9,500	
Youth Sports Camp - Bureau	11,770	12,000	11,770	0	
Special Events	2,000	4,200	2,000	0	
Party in the Park	10,833	7,000	10,833	2,000	
Lifestyle Expo	5,381	5,000	5,381	0	
Envision Expo	2,998	5,000	2,998	2,000	
Ukulele Festival	9,064	5,000	9,064	2,000	
Food Truck Fiesta	0	14,000	0	1,000	
Great Obstacle Scramble	12,250	13,000	7,250	0	(5,000)
Dead Festival	758	13,000	758	750	
Guitar Festival	2,112	0	2,112	1,250	
Auburn Community Festival	7,023	7,000	7,023	0	
Total Program Revenues	364,072	365,500	344,572	103,700	
Misc. Revenue					
Activity Guide-Advertising Rev.	1,850	3,650	(650)	250	(2,500)
Corporate Sponsorship	0	0	0	0	
TOTAL MISC REVENUE	1,850	3,650	(650)	250	
Grants & Donations					
Youth Assistance Fund - In Dist	10,193	12,000	10,193	0	
Donations - Recreation	0	0	0	0	
TOTAL GRANTS & DONATN	10,193	12,000	10,193	0	
Total Revenues	376,115	381,150	354,115	103,950	
Expenditures					
Program Expenditures					
Instructors - Adult Classes	18,980	24,200	18,980	4,100	
Inst - A Classes - Bureau	7,375	7,650	7,375	1,750	
Instructors - Youth Classes	15,563	19,000	15,563	3,100	
Inst - Y Classes - Bureau	0	0	0	0	
Instructors pre school	35,022	31,500	35,022	8,000	
Officials - Adult Softball	5,856	6,000	5,856	3,000	
Officials - Adult Basketball	4,930	5,250	4,930	750	
Officials - Adult Volleyball	0	100	0	0	
Officials - Youth Basketball	16,435	15,500	16,435	1,000	
Instructors- Youth Camp	20,699	17,000	20,699	2,000	
Inst - Y Camp - Bureau	20,421	13,000	20,421	0	
Instructors- Youth Sports Camp	0	5,500	0	0	

Inst - Y Sports Camp - Bureau	7,205	0	7,205	0	
Adult Softball Expense	2,417	1,750	2,417	1,500	
Adult Basketball Expense	3,713	750	3,713	3,000	
Adult Volleyball Expense	1,028	300	1,028	500	
Pickle Ball/Tennis	2,905	3,700	2,905	1,500	
Adult Class Expense	306	650	306	0	
Youth Basketball Expense	15,949	30,300	30,149	0	4,200
Pee Wee/Short Shots	500	500	500	0	
T-Ball	0	0	0	0	
Youth Class Expense	6	0	6	0	
Youth Camp Expense	32	300	32	0	
Youth Sports Camps	0	0	0	0	
Special Events	2,596	4,550	2,596	2,500	
Party in the Park	8,465	7,000	8,465	7,000	
Bike Park fundraising expense	0	2,500	0	0	
Lifestyle Expo	1,698	1,500	1,698	0	
Envision Expo Expense	1,288	1,500	1,288	1,000	
Ukulele Festival Expense	6,783	6,000	6,783	100	
Food Truck Fiesta	266	4,500	266	100	
Great Obstacle Scramble	5,506	6,000	5,506	100	
Dead Festival	61	16,000	61	250	
Guitar Festival	3,059	0	3,059	2,750	
Auburn Community Festival Exp	11,168	10,000	11,168	150	
TOTAL PROGRAM EXP.	220,232	242,500	234,432	44,150	
Operating Expenditures					
Advertising	0	0	0	0	
Telephone	403	625	403	0	
Office Supplies	1,483	1,650	1,483	250	
Duplication Costs	50	50	50	0	
Gas/Mileage	760	875	760	0	
Dues & Subscriptions	241	250	241	0	
Staff Appreciation	0	0	0	0	
Company Celebrations	1,147	1,100	1,147	0	
Staff Development	320	750	320	0	
Safety Supplies	125	125	125	0	
Activity Guide	32,679	26,000	32,679	8,000	(8,000)
Youth Assistance Expense	13,638	14,000	13,638	8,000	
Small Rec Equipment	538	371	538	0	
TOTAL OPERATING EXP	51,384	45,796	51,384	16,250	
Professional Services					
Professional Services- Web page	2,370	2,250	2,370	0	
Total Professional Services	2,370	2,250	2,370	0	
Salaries/Wages Expenditures					
Wages - Full Time	143,455	144,859	144,859	0	
Wages - Part Time	5,596	5,443	5,596	0	
Wages - Seasonal	451	231	231	0	
Wages - Adult Softball	3,718	4,185	3,718	0	
Wages - Uniform	195	200	200	0	
Wages - Adult Basketball	1,707	1,700	1,707	0	
Wages - Adult Volleyball	0	0	0	0	
Wages - Special Events	1,216	0	1,216	0	
Totals	156,338	156,618	157,527	0	
Benefits & Payroll Expenditures					
ER -Taxes - (13.65%)	13,346	12,935	12,935	0	
Employment Expense	11	60	11	0	
Fingerprinting Expense	120	64	120	0	
Benefits Expense	21,209	19,911	19,911	0	
Calpers Exp.	18,707	17,863	15,234	0	
Worker's Comp	3,152	3,237	3,237	0	

Work Comp volunteers	100	200	100	0
Totals	56,645	54,270	51,548	0
Equipment & Fixed Assets				
Fixed Assets - Recreation	1,500	1,500	1,500	500
Computer Purchases - Rec	1,984	2,600	1,984	0
Totals	3,484	4,100	3,484	500
Total Expenditures	490,453	505,534	501,180	60,900
Total Revenues	376,115	381,150	354,115	103,950
Total Expenditures	490,453	505,534	501,180	60,900
Contingency (1% of expenses)	4,905	5,055	5,012	609
Net Gain (Loss)	(119,242)	(129,439)	(152,076)	42,441

Small Equipment	100	100	100	0
Electric - Day Camp	2,880	2,464	2,880	250
Snack Bar expenses	0	0	0	0
Professional Services	150	150	150	0
TOTAL	9,720	9,380	9,795	1,225
				Prelim
	FY 15-16 Actual	FY 15-16 Budget		17/18
Rep/Maint - Auburn Elem	810	607	810	250
Rep/Maint - Rock Creek	216	200	216	150
Rep/Maint - Skyridge	567	623	567	250
Rep/Maint - Rec Day Camp	2,543	1,363	2,543	1,000
Rep/Maint - Newcastle	0	100	0	0
Rep/Maint - Newcastle	0	0	600	0
	4,136	2,893	4,736	1,650
				Prelim
	FY 15-16 Actual	FY 15-16 Budget		17/18
Salaries/Wages Expenses				
Wages - (Y.Serv) - Manager - Salary	70,966	71,595	70,966	0
Wages - (Y.Serv) - Alta Vista - PT	0	0	33,655	0
Wages - (Y.Serv) - Aub Elem - PT	54,021	51,807	54,021	0
Wages - (Y.Serv) - Aub Elem Maint	990	800	990	0
Wages - (Y.Serv) - Skyridge - PT	50,911	49,700	50,911	0
Wages - (Y.Serv) - Skyridge Maint	1,208	531	1,208	0
Wages - (Y.Serv) - Rec Day Camp - PT	78,971	66,730	78,971	0
Wages - (Y.Serv) - Day Camp Maintenan	1,616	1,000	1,616	0
Wages- (Y.Serv) - Newcastle - PT	61,643	56,314	61,643	0
Wages - (Y.Serv) - Newcastle Maint	14	100	14	0
TOTAL WAGES	320,340	298,577	353,995	0
Benefits & Payroll Costs				
ER Taxes (SS/MC/SUTA/ETT)	29,172	27,376	32,672	0
Employment Exp- Y.S.	903	700	903	0
Fingerprinting Exp - Y.S.	908	1,000	908	0
Benefits Expense - Y.S.	31,018	31,403	32,200	0
Employer Retirement Exp. YS	23,980	27,904	23,496	0
Worker's Compensation - Y.S.	6,047	6,172	7,242	0
			0	
TOTAL BENEFITS	92,028	94,555	97,421	0
Total Salaries & Benefits	412,368	393,132	451,416	0
				Prelim

Fixed Assets- Equipment	FY 15-16 Actual	FY 15-16 Budget		17/18
Fixed Asset Purchases	0	0	7,500	0
Fixed Asset Purchases (computer)	511	1,500	511	0
	511	1,500	8,011	0
			0	
Capital Improvement				
	0	0	0	0
Total Expenditures	460,525	434,966	509,448	9,175
Total Revenues	526,197	505,600	526,197	186,900
Total Expenditures	460,525	434,966	509,448	9,175
Contingency Reserve (1% of expense)	0	0	0	0
Net Gain (Loss)	65,672	70,634	16,749	177,725

2016/2017 Mid-Year Budget Revision

	Final Budget 2016/2017	% of total 2016/2017	Mid-Year Revision	% of revenue	% of mid yr.
Operating Revenues					
Program Revenue	\$ 984,910	18.6	1,000,265	18.5	101.6
Facility Revenue	\$ 150,163	2.8	169,665	3.1	113.0
Misc. Revenue	\$ 59,990	1.1	55,735	1.03	92.9
Donations, Grant Revenue and in Kind	\$ 426,686	8.1	800,161	14.76	187.5
Interest Income	\$ 46,181	0.9	49,616	0.9	107.4
Projects Revenue	\$ 207,300	3.9	209,000	3.9	100.8
Tax Revenue	\$ 2,910,231	55.0	2,927,633	54.0	100.6
Transfer in from Cap Construction Fund	\$ 481,434	9.1	181,259	3.3	37.6
Misc (atwood etc)	\$ 25,500	0.5	26,219	0.5	102.8
Total Operating Revenue	\$ 5,292,395	100.00	5,419,553	100.0	102.4
Expenditures					
Program Expense	\$ 278,061	5.3%	276,315	5.2	99.4
Operating & Supplies	\$ 327,809	6.2%	325,850	6.1	99.4
Utilities Expense	\$ 200,874	3.8%	187,004	3.5	93.1
Professional Services	\$ 42,661	0.8%	38,401	0.7	90.0
Building & Grounds Maintenance	\$ 483,710	9.2%	334,570	6.3	69.2
Property Tax Admin.	\$ 100,500	1.9%	65,044	1.2	64.7
Wages	\$ 1,858,645	35.2%	1,890,864	35.6	101.7
Benefits & Payroll Costs	\$ 689,913	13.1%	660,533	12.4	95.7
Fixed Asset Expense	\$ 69,700	1.3%	952,568	17.9	1366.7
Capital Improvement Projects Mitigation	\$ 1,043,420	19.8%	390,259	7.3	37.4
Capital Improvement Projects General Fund	\$ 128,624	2.4%	85,702	1.6	66.6
Debt Services	\$ 3,591	0.1%	6,228	0.1	173.4
Special Departmental Expenses		0.0%		0.0	0.0
Project Expenditures		0.0%		0.0	0.0
Misc Expense		0.0%		0.0	0.0
Equipment Reserve & ADA		0.0%		0.0	0.0
Total Expenditures	\$ 5,282,508	100	5,314,138	100.0	100.6
Net Revenue Over Expenditures	\$ 987		105,415		
Proposed Transfer to Future Capital Construction Reserve	\$ -		95,000		
Net Revenue	9,887		10,415		
Annual Equip Replacement Fund	758531	(current)	758531		
Future Capital Construction Fund	705971	(current)	705971		
Contingency Reserve	450000	(current)	450000		
ADA reserve	60032	(current)	60032		
TOTAL RESERVES	\$ 1,974,534	(current)	\$ 1,974,534		

2016/2017 Mid-Year Budget Revision

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue city/city mitigation	Tax revenue	In Kind	Transfer in from reserves	Atwood III taxes	RDA passthru	TOTAL	% of Total
Administration			43,576	-	46,865		2,889,647				37,986	3,018,074	56%
F&G		163,809	7,976	789,968	2,751	209,000			181,259	26,219		1,380,992	25%
Cust Service	8,797											8,797	0%
Recreation	344,572			10,193								354,765	7%
Youth Services	522,014		4,183									526,197	10%
Aquatics	124,882	5,856										130,738	2%
TOTAL	1,000,265	169,665	55,735	800,161	49,616	209,000	2,889,647	-	181,259	26,219	37,986	5,419,553	100%

3.9

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax administ	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Debt service	Contingency Reserve	(ADA reserve)	Eq Res/(GASB 68)	TOTAL	% of Total
Administration		109,397		24,919		65,044	362,494	113,777	6,369		3,828			45,800	731,628	14%
F&G		99,574	159,291	9,174	304,006		760,053	329,531	926,564	390,259	2,400			55,000	3,121,554	59%
Cust. Service		52,272		1,938			139,794	47,728	3,140						244,872	5%
Recreation	234,432	53,384		2,370			157,527	51,548	3,484						502,745	9%
Youth Services	35,490	9,795			4,736		353,995	97,421	8,011						509,448	10%
Aquatics	6,393	1,428	27,713		25,828		117,001	20,528	5,000						203,891	4%
TOTAL	276,315	325,850	187,004	38,401	334,570	65,044	1,890,864	660,533	952,568	390,259	6,228	100,800	-	100,800	5,314,138	100%

Proposed Transfer to Future Capital Construction Reserve

95,000

Net Revenue

10,415

0.19%

**Resolution No. 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

WHEREAS, hearings have been terminated, during which time all additions and deletions of the proposed mid-year revised budget for the Fiscal Year 2016-2017 were made and,

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Mid-Year revised Budget for the Fiscal Year 2016-2017 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue		
Program Fees		1,000,265.00
Facility Rentals		169,665.00
Total Park & Rec. Services Revenue		1,169,930.00
Government Revenues		
Taxes, Governmental Revenue		2,953,852.00
Total Governmental Revenue		2,953,852.00
Other Revenue		
Interest Revenue		49,616.00
Misc. Revenue		55,735.00
Total Other Revenue		105,351.00
Donations		
Youth Assistance/Donations		13,183.00
Other		786,978.00
Total Donation Revenue		800,161.00
TOTAL OPERATING REVENUES		5,029,294.00
Project Revenue		
Misc. Project Revenue		181,259.00
Grant Proceeds		-
Contributions/In kind Services Revenue		-
Total Project Revenue		181,259.00
Park Dedication Revenue		
City Park Dedication Revenue		-
County Park Dedication Revenue		209,000.00
Total Park Dedication Revenue		209,000.00
TOTAL PROJECT REVENUES		390,259.00
TOTAL REVENUES		5,419,553.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	276,315.00
Operations & Supplies	325,850.00
Utilities Expense	187,004.00
Professional Expenses	38,401.00
Building & Grounds expense	334,570.00
Property Tax Admin. Fees	65,044.00
Election Cost	-
Wages & Benefits	2,551,397.00
Lease Purchase Principal	-
Lease Purchase Interest	-
Rents and other	6,228.00
Fixed Assets	952,568.00

Total Operating Expenditures 4,737,377.00

Capital Improvement Projects	
General Fund Capital Improvement Projects	85,702.00
Grant Projects	-
Future Capital Construction Reserve Projects	181,259.00
In-Kind & Other Contribution Projects	-
Total Project Expenditures	266,961.00

Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	-
County Park Dedication Project Expenditures	209,000.00
Total Park Ded. Project Expenditures	209,000.00

TOTAL EXPENDITURES 5,213,338.00

TOTAL REVENUE SURPLUS (DEFICIT)	206,215.00
TO FUTURE CAP RESERVE	95000
TO EQUIPMENT RESERVE	50,000.00
TO ADA RESERVE	5000
TO GASB 68 RESERVE	45800
OPERATING BUDGET BALANCE	10,415.00

BE IT FURTHER RESOLVED, that the Mid-Year Revised Budget is hereby adopted on this 27th day of October, 2016, in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

James Ferris, Chairman
Board of Directors

Kahl Muscott
District Administrator

Item 8.1 Cover Sheet for Appointment of New Auditor

Auburn Area Recreation and Park District Board meeting October 2016

The Issue: Shall the Board recommend interviewing auditors for the years 2017, 2018 and 2019 from those that submitted proposals?

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 size	<u>Main office</u>	Govt. Audits	Park Audits	Annual Trans Report	Est. audit hours	1st year fee	2nd year fee	3rd year fee
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	unknown	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: The Finance Committee recommended inviting the three lowest bid auditors (Fechter, Bain and Cole) to the November Board meeting to make formal presentations.

Fiscal Impact: Depending on which audit firm the Board chooses, the fiscal impact will range from an average of \$12,353 per year to \$8660 per year.

Attachments: Request for Proposal for Audit Services
Audit Service Proposals from 6 responding 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.

Bartig, Basler & Ray, CPA's
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Roseville, CA 95661

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Rancho Cucamonga, CA 91739

Nigro, Nigro & White, PC
25090 Jefferson Avenue
Murietta, CA 92562

Tokutomi & Caruthers, CPA's
11850 Kemper Road
Auburn, CA 95603

Francis, Scinto & Graziano, LLP
404 Sierra College Drive
Grass Valley, CA 95945

Blomberg & Griffin Accountancy
1013 North California Street
Stockton, CA 95202

Item 8.2 Cover sheet – Shockley Property Improvements

ARD Acquisition and Development Committee October, 2016; Board of Directors meeting October, 2016

The Issue

Shall the Auburn Area Recreation and Park District (ARD) add Shockley Property improvements to the 10 year project list? Director Ainsleigh has requested that this item be considered.

Background

In May of 2007, ARD was notified of a donation of 28 acres +/- of land off of Shockley Rd. (nearest cross street is Auburn Ravine Rd.). This donation came from the William B. Shockley and Emmy L. Shockley trust. With this donation came \$50,000 to be used to establish and maintain the gifted real property, for use as a park to be named the “Nobel Laureate William B. Shockley and his wife Emmy L. Shockley Memorial Park”. The ARD Board of Directors accepted the property in March of 2009.

In September of 2009, the ARD Board of Directors, in response to news articles and concern from local, regional and national individuals and organizations, approved the following statement:

“As a point of clarification, the Auburn Area Recreation and Park District (ARD) currently has no intention, either now or in the near future, of erecting any kind of signage or other physical identification naming the recently acquired 28 acres on Shockley Avenue (Road). Also, the District currently has no intention of improving the property for public use in the near future. Questions regarding this subject should be directed to the District Administrator for ARD.”

ARD staff met with Placer County in the fall of 2010. Based on this preliminary meeting with Placer County, development of the Shockley Property would require the following actions:

- Paved parking is required, however we may be able to get a variance for gravel parking
- 1 parking spot is needed for every 10,000 sq. ft. of use area (trail, picnic, parking area)
- We would need to come to the County with some sort of plan – conceptual, but it would need to have approximate grading (cut/fill calculations), approximate alignment, and approximate parking design. We can “sketch up” rough parking ideas.
- We would need to speak with Public Works before CEQA is circulated (try to work with them)
- Parking needs to have a 40’ set-back
- We would need at least one ADA parking stall
- We would want PCWA input

In follow-up email conversations with Placer County, we have been informed that a permanent restroom facility would need to be installed, should a restroom facility be desired.

Other issues to be determined:

- CEQA issues: North Fork Associates provided a \$13,500 estimate in 2010. That estimate would need to be updated. There would also need to be discussion regarding naturally occurring asbestos (NOA) that may be on the property.

Staff has put together a ball-park estimate of costs to develop trails on the Shockley Property (attached).

Recommendation for the Board of Directors

The A&D Committee does not recommend adding Shockley Property improvements to the 10 year project list.

Staff notes that the cost estimates are just “ball-park” estimates. Should the Board decide to move forward with this project, updated and more specific estimates would need to be sought.

Staff also notes that notification would need to be given to the community regarding this project, following the ARD policy below:

XVII. ARD Project Notification Policy

In an effort to keep the public informed about upcoming projects, the Auburn Area Recreation and Park District has adopted the following policies regarding notification.

- A. Project definition: any new park or facility, any proposed project that will significantly alter the appearance of that park or facility, or alter the existing use of an existing facility.
- B. Every project will be evaluated on its impacts to community, park and other features in the park. Notifications will be appropriately made based on this evaluation.
- C. Notification may take many different forms, including, but not limited to, the following:
 1. Project sign: The sign should be posted after conceptual work on the project has been done. This would generally allow for the sign to be posted for at least one month prior to any Board votes. All signs shall contain a brief description of the project, bullet points of details regarding the project, when the Board plans to vote on the project and who to contact about the project.
 2. Mailings: Mailings regarding projects may be sent to residents. The radius of the mailings will be dependent on the size and scope of the project.
 3. Press Release: A press release may be sent out regarding upcoming projects. Press releases should be sent to all local news media.
 4. Electronic/digital notification: Information on ARD projects may be provided in an electronic format, including but not limited to the ARD website, E-blasts, and/or social media.

Fiscal Impact

See the attached cost estimate for the Shockley property

Attachments

Estimate of costs to improve the Shockley Property
Placer County GIS Map

Item	Estimated Cost
County Pre-Development Fee	\$1,200.00
County Misc Fees (2010 estimate)	\$8,250.00
Includes: Minor Use Permit, Fish and Game, Placer Co. Fire, Traffic Fee, Variance Fee	
CEQA (2010 quote)	\$13,500.00
Grading/Building permit	\$1,500.00
Tree Permit	\$2,000.00
Tree Survey - partial site parking area only	\$1,500.00
Design Fees for trail	\$8,000.00
Construction Documents for parking lot	\$10,000.00
Erosion Control Plan and installed Best Practices	\$5,000.00
Gravel Parking lot includes 8 spaces plus one ADA space	\$16,620.00
Tree Removal estimate 3 trees	\$5,000.00
Tree mitigation (replanting)	\$1,000.00
Trail construction 1.5 miles at \$20K per mile	\$30,000.00
Estimated Cost without bathroom	\$103,570.00
Estimate contingency 30%	\$31,071.00
Total Estimated Cost WITHOUT bathroom	\$134,641.00
Sewer connection fee (rough guess; could be much higher due to sewer accessibility issues)	\$10,000.00
Restroom Kit installed	\$90,000.00
Estimated cost to install bathroom	\$100,000.00
Total Estimated Cost WITH bathroom	\$234,641.00

Note: This is NOT an inclusive list. ARD will need to do the Pre-Development Meeting with Placer County to ascertain all requirements and associated costs. This estimate does not include cost of additional public outreach to community and local neighbors, publication costs or costs to bid the project

County of Placer
Land Information Search

Enter APN or Address ...

Shockley Property

