

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

6:00 PM

**THURSDAY, JULY 25, 2019
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. In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact the District Clerk at (530) 537-2187. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

1.0 CALL TO ORDER

(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 _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation of appreciation by Aquatics Coordinator Patti Waskowiak to Aquatics Staff.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

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

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

_____ **5.1 Review and approval of Minutes of the Board of Directors from June 27, 2019 and Minutes of the Special Meeting of the Board of Directors from July 17, 2019**

Review and approval of Minutes of the Board of Directors from June 27, 2019 and Minutes of the Special Meeting of the Board of Directors from July 17, 2019

_____ **5.2 Review of Cash Requirements for June, 2019 (Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Consent Calendar for review and approval.

_____ **5.3 Review and Approval of Financials for June, 2019 (Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Consent Calendar for review and approval.

Motion by _____ second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS

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

_____ 7.0 **NEW BUSINESS**

7.1 Annual Audit for Fiscal Year 2018/2019 (Standing Finance Committee)

Shall the Auburn Area Recreation and Park District (ARD) approve the annual audit for Fiscal Year 2018/2019 conducted by Don Cole and Company?

Motion by _____ second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

7.2 Lifeguard Training Reimbursement (Standing Finance Committee)

Shall the Auburn Area Recreation and Park District (ARD) offer reimbursements to lifeguards for the cost of their training classes?

Motion by _____ second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

_____ 8.0 **UNFINISHED BUSINESS**

8.1 Process for Selecting ARD Friend of Recreation (Program, Personnel, Policy, Fee & Legal Review Committee)

Shall the Auburn Area Recreation and Park District (ARD) create a policy and more defined process on how the Friend of Recreation Award winner is chosen?

Motion by _____ second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

8.2 Resolution Number 2019-23 Supporting ARD Fee Schedule, ARD Fee Waiver Policy; Amendments to Fee Waivers Policy (Program, Personnel, Policy, Fee & Legal Review Committee)

Shall the Auburn Area Recreation and Park District (ARD) adopt Resolution Number 2019-23, a resolution supporting the established fee schedule and fee waiver policy of the District, and shall ARD approve minor changes to the fee waiver policy?

Motion by _____ second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

____ **9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

1. County Mitigation Fund, current balance \$487,738.

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

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

____ **11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

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

____ **13.0 CLOSED SESSION**

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

Title: District Administrator

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

ADJOURNMENT

AUBURN AREA RECREATION AND PARK DISTRICT

This agenda is hereby certified to have been posted as follows:

Date

7-19-19

Time

10:00 AM

Clerk to the Board

T. L. Lujan

SECTION: 5.0

ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES OF THE BOARD OF DIRECTORS MEETING FROM JUNE 27, 2019 AND MINUTES OF THE SPECIAL MEETING OF THE BOARD OF DIRECTORS FROM JULY 17, 2019

INFORMATION: SEE ATTACHED MINUTES

STAFF RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE MINUTES

FISCAL IMPACT: NONE

**Auburn Area Recreation and Park District
Minutes of the Meeting of the Board of Directors
Thursday, June 27, 2019, 6:00 p.m., Canyon View Community Center
471 Maidu Drive, Auburn, CA**

Board Members

Present: Chairman Jim Ferris
Director Mike Lynch
Director Scott Holbrook
Director H. Gordon Ainsleigh

Board Members

Absent: Director Jim Gray

Staff Present:

Kahl Muscott, District Administrator
Veona Galbraith, Administrative Services Manager
Jesse Williams, Facilities & Grounds Manager
Manouch Shirvanioun, Customer Service/Marketing Manager
Sheryl Petersen, Recreation Services Manager
Debbie Thomas, Youth Services Manager
Mike Scheele, Landscape Architect/Project Manager
Patricia Larson, Recording Secretary

1.0 CALL TO ORDER

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

(PLEDGE TO THE FLAG)

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 Lynch to approve the agenda as written with item 7.4 being floated until Administrative Services Manager Veona Galbraith arrives.

Roll Call Vote

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

4 – 0 Motion carries.

4.0 PUBLIC COMMENT

Jim Ferris, an Auburn, California resident gave public comment giving accolades to Scott Holbrook for the best Party in the Park event he has been to yet. Everything went very smoothly.

Jim Ferris also gave accolades to District Administrator Kahl Muscott for being Rotary President for the past year. Mr. Ferris attended the Rotary roast for Mr. Muscott, it was very well done.

5.0 CONSENT ITEMS

- 5.1 Review and Approval of Minutes of the Meeting of the Board of Directors from May 30, 2019 and Minutes of the Special Meeting of the Board of Directors from June 13, 2019**
- 5.2 Review of Cash Requirements for May, 2019 (Standing Finance Committee)**
- 5.3 Review and Approval of Financials for May, 2019 (Standing Finance Committee)**

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

Roll Call Vote

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

4 – 0 Motion carries.

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS

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

Item 7.4 SDRMA & CAPRI (Program, Personnel, Policy, Fee & Legal Review Committee)

A motion was made by Director Holbrook and seconded by Director Ferris to adopt Resolution Number 2019-20, a Resolution of the Governing Body of the Auburn Area Recreation and Park District, Declaring that Governing Body Members and Volunteers Shall be Deemed to Be Employees of the District for the Purpose of Providing Workers' Compensation Coverage for said Certain Individuals While Providing their Services and Resolution Number 2019-21, a Resolution of the Board of Directors of Auburn Area Recreation and Park District (ARD) Approving the Form of and Authorizing the Execution of a Sixth Amended Joint Powers Agreement and Authorizing Participation in the Special District Risk Management Authority Workers' Compensation Program.

Roll Call Vote

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

3 – 1 - 0 Motion carries.

7.0 UNFINISHED BUSINESS

7.1 Atwood Ranch III, Resolution Number 2019-17, a Resolution of the Auburn Area Recreation and Park District, Approving Engineer's Report, Confirming Diagram and Assessment and Ordering the Continuation of Assessments for Fiscal Year 2019-20 for the Atwood Ranch III Landscaping and Lighting Assessment District (Acquisition and Development Committee)

A motion was made by Director Holbrook and seconded by Director Ainsleigh to adopt Resolution Number 2019-17 declaring the Board's intention to levy the continued assessments for fiscal year 2019-2020, preliminarily approving the Engineer's Report for the Atwood Ranch III Landscaping and Lighting Assessment District, and providing for the notice of a public hearing on June 27, 2019 regarding levying the continued annual assessments for fiscal year 2019-2020.

Roll Call Vote

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

4 – 0 Motion carries.

7.2 Resolution Number 2019-18 Indemnifying Placer County for Collection of Atwood III Assessments (Acquisition and Development Committee)

A motion was made by Director Holbrook and seconded by Director Ainsleigh to adopt Resolution Number 2019-18 Indemnifying Placer County for Collection of Atwood III Assessments.

Roll Call Vote

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

4 – 0 Motion carries.

7.3 Resolution Number 2019-19: James Field Renovation (Acquisition and Development Committee)

A motion was made by Director Ainsleigh and seconded by Director Holbrook to adopt Resolution Number 2019-19 Approving A Notice of Categorical Exemption from the California Environmental Quality Act (CEQA) for the James Baseball Field Renovation at Recreation Park.

Roll Call Vote

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

4 – 0 Motion carries.

7.4 SDRMA & CAPRI – this item was moved to after 6.0

7.5 Process for Selecting ARD Friend of Recreation (Program, Personnel, Policy, Fee & Legal Review Committee)

The Board of Directors discussed this item and gave consensus to send it back to the Program, Personnel, Policy, Fee & Legal Review Committee to formalize the process and lay out the criteria.

7.6 Life Webcasts of ARD Meetings (Program, Personnel, Policy, Fee & Legal Review Committee)

A motion was made by Director Ferris and seconded by Director Lynch to approve live webcasts of the ARD meetings.

Roll Call Vote

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

4 – 0 Motion carries.

8.0 NEW BUSINESS

8.1 Updated Recreation Services Manager Job Description (Program, Personnel, Policy, Fee & Legal Review Committee)

A motion was made by Director Holbrook and seconded by Director Lynch to approve the updated Recreation Services Manager Job Description.

Roll Call Vote

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

3 – 1 - 0 Motion carries.

An amended motion was made by Director Ainsleigh and seconded by Director Lynch to approve the updated Recreation Services Manager Job Description and change the word non-essential to less-essential regarding job functions in the job description subject to the approval of Legal Counsel Patricia Eyres.

Roll Call Vote

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

3 – 1 – 0 Motion carries.

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

A motion was made by Director Holbrook and seconded by Director Ferris to not have a new needs survey.

Roll Call Vote

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

3 – 1 – 0 Motion carries

8.3 CSDA Board of Directors Election, Seat B

A motion was made by Director Lynch and seconded by Director Holbrook to vote for Patrick Larkin from Cordova Recreation and Park District for the CSDA Board of Directors, Seat B.

Roll Call Vote

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

4 – 0 Motion carries.

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

1. County Mitigation Fund, current balance \$487,738.

10.0 BRIEF TANNOUNCEMENTS 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

Thank you note from Bill and Jenny Jansen.

12.0 PUBLIC COMMENT

None.

13.0 CLOSED SESSION – Closed session was canceled.

ADJOURNMENT - As there was no further business, the meeting was adjourned at 8:10 p.m. by Chairman Ferris.

Board Secretary

Date

**Auburn Area Recreation and Park District
Minutes of the Special Meeting of the Board of Directors
Wednesday, July 17, 2019, 2:00 p.m., Canyon View Community Center
471 Maidu Drive, Auburn, CA**

Board Members

Present: Chairman Jim Ferris
Director H. Gordon Ainsleigh
Director Scott Holbrook
Director Mike Lynch

Board Members

Absent: Director Jim Gray

Staff Present:

Kahl Muscott, District Administrator
Veona Galbraith, Administrative Services Manager
Patricia Larson, Recording Secretary

1.0 CALL TO ORDER

The Special Meeting of the Board of Directors was called to order at 2:03 p.m. by Chairman Ferris.

(PLEDGE TO THE FLAG)

PUBLIC COMMENT

None.

_____ 2.0 Resolution Number 2019-22: Approval of James Field Renovation Contract

A motion was made by Director Holbrook and seconded by Director Lynch to authorize and adopt Resolution Number 2019-22: a resolution awarding a contract for the ARD James Ballfield Renovation Project to Clean Cut Landscape and authorize staff to purchase the project infield mix in-house..

Roll Call Vote

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

4 – 0 Motion carries.

ADJOURNMENT

As there was no further business, the meeting was adjourned at 2:16 by Chairman Ferris.

Board Secretary

Date

SECTION: 5.0

ITEM: 5.2 REVIEW OF CASH REQUIREMENTS FOR JUNE, 2019

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: \$113,624.04

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges:	From:	To:	From:	To:
Check Number	First	Last	6/1/2019	6/30/2019
Vendor ID	First	Last	COMM 1ST	COMM 1ST
Vendor Name	First	Last		

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
18561	1099-117	Juan Aceituno	6/7/2019	COMM 1ST	PMCHK00002564	\$325.00
18562	1099-243	Phillip Dallas	6/7/2019	COMM 1ST	PMCHK00002564	\$260.00
18563	1099-256	Healing Pastures, Inc.	6/7/2019	COMM 1ST	PMCHK00002564	\$112.50
18564	1099-271	Kelpro Security	6/7/2019	COMM 1ST	PMCHK00002564	\$2,029.90
18565	1099-295	Juli Land-Marx	6/7/2019	COMM 1ST	PMCHK00002564	\$1,500.00
18566	1099-313	Alison Lloyd	6/7/2019	COMM 1ST	PMCHK00002564	\$393.00
18567	1099-332	Danielle Herreid	6/7/2019	COMM 1ST	PMCHK00002564	\$237.60
18568	1099-5	Daniel Crandall	6/7/2019	COMM 1ST	PMCHK00002564	\$193.20
18569	A0013	AT&T	6/7/2019	COMM 1ST	PMCHK00002564	\$60.00
18570	A0014	AT&T	6/7/2019	COMM 1ST	PMCHK00002564	\$318.97
18571	A0051	Anderson's Sierra Pipe Co.	6/7/2019	COMM 1ST	PMCHK00002564	\$635.39
18572	A0149	APPAC	6/7/2019	COMM 1ST	PMCHK00002564	\$650.00
18573	A1010	Advantage Martketing and Print	6/7/2019	COMM 1ST	PMCHK00002564	\$531.42
18574	C0061	California Computer Services	6/7/2019	COMM 1ST	PMCHK00002564	\$385.00
18575	C0072	CIT Technology Fin. Serv., Inc	6/7/2019	COMM 1ST	PMCHK00002564	\$599.20
18576	K0011	Kaiser Foundation Health Plan,	6/7/2019	COMM 1ST	PMCHK00002564	\$17,695.65
18577	L0027	Pat Larson	6/7/2019	COMM 1ST	PMCHK00002564	\$42.55
18578	M0019	Kahl Muscott	6/7/2019	COMM 1ST	PMCHK00002564	\$325.45
18579	M0098	Meadow Vista County Water Dist	6/7/2019	COMM 1ST	PMCHK00002564	\$1,533.38
18580	N0012	Nevada Irrigation District	6/7/2019	COMM 1ST	PMCHK00002564	\$937.29
18581	N0048	Normac, Inc.	6/7/2019	COMM 1ST	PMCHK00002564	\$174.85
18582	O0004	Office Depot	6/7/2019	COMM 1ST	PMCHK00002564	\$121.41
18583	P0023	PG&E	6/7/2019	COMM 1ST	PMCHK00002564	\$86.34
18584	P0029	Placer County Environmental He	6/7/2019	COMM 1ST	PMCHK00002564	\$187.00
18585	P0058	Pitney Bowes Credit Corporatio	6/7/2019	COMM 1ST	PMCHK00002564	\$328.70
18586	R0025	Rotary Club of Auburn	6/7/2019	COMM 1ST	PMCHK00002564	\$200.00
18587	R0065	River City Rentals	6/7/2019	COMM 1ST	PMCHK00002564	\$52.17
18588	R0073	Riebese Auto Parts	6/7/2019	COMM 1ST	PMCHK00002564	\$167.00
18589	S0031	S & S Worldwide, Inc.	6/7/2019	COMM 1ST	PMCHK00002564	\$141.01
18590	S0034	Thatcher Company	6/7/2019	COMM 1ST	PMCHK00002564	\$1,028.45
18591	S0094	Manouch Shirvanioun	6/7/2019	COMM 1ST	PMCHK00002564	\$51.75
18592	S0145	SCP Pool Distributors LLC	6/7/2019	COMM 1ST	PMCHK00002564	\$565.60
18593	S0154	Mike Scheele	6/7/2019	COMM 1ST	PMCHK00002564	\$166.18
18594	S1003	Sutter Medical Foundation	6/7/2019	COMM 1ST	PMCHK00002564	\$935.00
18595	T0009	Stanley Convergent Security So	6/7/2019	COMM 1ST	PMCHK00002564	\$394.89
18596	T1000	Transamerica Life Insurance	6/7/2019	COMM 1ST	PMCHK00002564	\$440.00
18597	TEMPH	Aaron High	6/7/2019	COMM 1ST	PMCHK00002564	\$98.00
18598	TEMPM	Sarah Murphy	6/7/2019	COMM 1ST	PMCHK00002564	\$340.00
18599	TEMPP	Placer County Arts Council	6/7/2019	COMM 1ST	PMCHK00002564	\$35.00
18600	TEMPS	David Spencer	6/7/2019	COMM 1ST	PMCHK00002564	\$115.00
18601	V0007	Verizon Wireless	6/7/2019	COMM 1ST	PMCHK00002564	\$738.01
18602	V0010	Vermont Systems, Inc.	6/7/2019	COMM 1ST	PMCHK00002564	\$4,398.89
18603	W0044	Wave	6/7/2019	COMM 1ST	PMCHK00002564	\$1,894.70
18606	U0019	US Bank	6/14/2019	COMM 1ST	PMCHK00002565	\$6,764.31
18607	1099-282	Paul Emery	6/14/2019	COMM 1ST	PMCHK00002566	\$650.00
18608	C0094	Curt Schlenker	6/14/2019	COMM 1ST	PMCHK00002566	\$500.00
18609	D0084	Dead Winter Carpenters, LLC	6/14/2019	COMM 1ST	PMCHK00002566	\$1,500.00
18610	D0085	Anthony Dente	6/14/2019	COMM 1ST	PMCHK00002566	\$500.00
18611	R0057	Reserve Account	6/14/2019	COMM 1ST	PMCHK00002566	\$1,000.00
18612	S1007	Stationary Engineers, Local 39	6/14/2019	COMM 1ST	PMCHK00002566	\$448.79
18613	TEMPH	Aaron High	6/14/2019	COMM 1ST	PMCHK00002566	\$490.00
18614	TEMPM	Deonna Meza	6/14/2019	COMM 1ST	PMCHK00002566	\$85.00
18615	TEMPR	Robert Robocker	6/14/2019	COMM 1ST	PMCHK00002566	\$50.00
18616	TEMPS	Corey Sawders	6/14/2019	COMM 1ST	PMCHK00002566	\$60.00
18617	TEMPZ	Zohreh Zavarooogh	6/14/2019	COMM 1ST	PMCHK00002566	\$40.00
18618	U0033	United States Treasury	6/14/2019	COMM 1ST	PMCHK00002566	\$75.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
ACH 6/14	U0032	UnityFIsolutions	6/14/2019	COMM 1ST	PMCHK00002567	\$64.70
18688	P0021	Petty Cash	6/20/2019	COMM 1ST	PMCHK00002569	\$500.00
18622	1099-104	Thomas Seibel	6/21/2019	COMM 1ST	PMCHK00002568	\$97.50
18623	1099-193	Celena Polena	6/21/2019	COMM 1ST	PMCHK00002568	\$130.00
18624	1099-218	Auburn Gymnastics Center	6/21/2019	COMM 1ST	PMCHK00002568	\$263.25
18625	1099-254	Ralph Kendrick	6/21/2019	COMM 1ST	PMCHK00002568	\$326.70
18626	1099-256	Healing Pastures, Inc.	6/21/2019	COMM 1ST	PMCHK00002568	\$60.00
18627	1099-269	Deborah Lynn	6/21/2019	COMM 1ST	PMCHK00002568	\$331.50
18628	1099-277	Foothill Karate Do	6/21/2019	COMM 1ST	PMCHK00002568	\$22.75
18629	1099-313	Alison Lloyd	6/21/2019	COMM 1ST	PMCHK00002568	\$318.00
18630	1099-332	Danielle Herreid	6/21/2019	COMM 1ST	PMCHK00002568	\$144.00
18631	1099-341	Twardis, Bryan	6/21/2019	COMM 1ST	PMCHK00002568	\$144.00
18632	1099-343	Faith Petersen	6/21/2019	COMM 1ST	PMCHK00002568	\$198.00
18633	1099-358	Natalia Roberti	6/21/2019	COMM 1ST	PMCHK00002568	\$72.00
18634	1099-364	Davidson, Chris	6/21/2019	COMM 1ST	PMCHK00002568	\$30.00
18635	1099-50	Scott Holbrook	6/21/2019	COMM 1ST	PMCHK00002568	\$139.64
18636	A0001	Recology Auburn Placer	6/21/2019	COMM 1ST	PMCHK00002568	\$818.92
18637	A0027	Recology Auburn Placer	6/21/2019	COMM 1ST	PMCHK00002568	\$1,300.85
18638	A0123	Astro Jump of Sacramento	6/21/2019	COMM 1ST	PMCHK00002568	\$120.00
18639	A0167	Auburn Chrysler Dodge	6/21/2019	COMM 1ST	PMCHK00002568	\$672.80
18640	B0020	BSN Sports, Inc.	6/21/2019	COMM 1ST	PMCHK00002568	\$235.88
18641	B0069	Bidwell Water	6/21/2019	COMM 1ST	PMCHK00002568	\$201.50
18642	C0061	California Computer Services	6/21/2019	COMM 1ST	PMCHK00002568	\$149.00
18643	C0111	Cal.net	6/21/2019	COMM 1ST	PMCHK00002568	\$66.90
18644	C0113	Cooks Portable Toilets & Septi	6/21/2019	COMM 1ST	PMCHK00002568	\$1,598.00
18645	D0010	Diamond Pacific	6/21/2019	COMM 1ST	PMCHK00002568	\$344.47
18646	D0021	Daktronics, Inc.	6/21/2019	COMM 1ST	PMCHK00002568	\$1,325.00
18647	D0025	Dawson Oil Company	6/21/2019	COMM 1ST	PMCHK00002568	\$3,632.05
18648	D0066	De Lage Landen Financial Servi	6/21/2019	COMM 1ST	PMCHK00002568	\$332.48
18649	F0023	Jerry Fisher	6/21/2019	COMM 1ST	PMCHK00002568	\$37.38
18650	G0006	Gold Country Media Publication	6/21/2019	COMM 1ST	PMCHK00002568	\$50.00
18651	G0045	GSSA	6/21/2019	COMM 1ST	PMCHK00002568	\$962.50
18652	G0078	GameTime	6/21/2019	COMM 1ST	PMCHK00002568	\$1,665.49
18653	H0056	Humana Dental Ins. Co	6/21/2019	COMM 1ST	PMCHK00002568	\$2,201.55
18654	I0010	Inland Business Systems	6/21/2019	COMM 1ST	PMCHK00002568	\$118.52
18655	M0011	Mallard Creek	6/21/2019	COMM 1ST	PMCHK00002568	\$1,404.32
18656	M0013	Meadow Vista Hardware	6/21/2019	COMM 1ST	PMCHK00002568	\$158.85
18657	M0035	Meadow Vista Community Center	6/21/2019	COMM 1ST	PMCHK00002568	\$2,280.00
18658	M0099	George Eric Menig	6/21/2019	COMM 1ST	PMCHK00002568	\$5,375.00
18659	N0003	Norris Electric, Inc.	6/21/2019	COMM 1ST	PMCHK00002568	\$10,474.84
18660	N0045	Near U CO2	6/21/2019	COMM 1ST	PMCHK00002568	\$456.84
18661	N0048	Normac, Inc.	6/21/2019	COMM 1ST	PMCHK00002568	\$127.61
18662	N0051	National Aquatic Services, Inc	6/21/2019	COMM 1ST	PMCHK00002568	\$2,524.94
18663	P0005	Placer County Water Agency	6/21/2019	COMM 1ST	PMCHK00002568	\$3,586.81
18664	P0007	Pacific Gas & Electric Company	6/21/2019	COMM 1ST	PMCHK00002568	\$318.90
18665	R0023	RAMIREZ RATTLESNAKE REMOVAL	6/21/2019	COMM 1ST	PMCHK00002568	\$200.00
18666	S0025	Sierra Pacific Turf Supply, In	6/21/2019	COMM 1ST	PMCHK00002568	\$2,095.29
18667	S0067	Superfast Copy	6/21/2019	COMM 1ST	PMCHK00002568	\$337.77
18668	S0143	SMOA	6/21/2019	COMM 1ST	PMCHK00002568	\$407.00
18669	S0145	SCP Pool Distributors LLC	6/21/2019	COMM 1ST	PMCHK00002568	\$1,259.40
18670	S0152	SiteOne Landscape Supply, LLC	6/21/2019	COMM 1ST	PMCHK00002568	\$274.02
18671	S0163	Steffen's HVAC Services	6/21/2019	COMM 1ST	PMCHK00002568	\$1,387.00
18672	S1000	State Of California/DOJ	6/21/2019	COMM 1ST	PMCHK00002568	\$224.00
18673	TEMPA	Al-Shaikh Raad	6/21/2019	COMM 1ST	PMCHK00002568	\$310.00
18674	TEMPD	Heather DePaul	6/21/2019	COMM 1ST	PMCHK00002568	\$135.00
18675	TEMPE	Denise Ellis	6/21/2019	COMM 1ST	PMCHK00002568	\$200.00
18676	TEMPH	Maggie Han	6/21/2019	COMM 1ST	PMCHK00002568	\$310.00
18677	TEMPM	Greg Miller	6/21/2019	COMM 1ST	PMCHK00002568	\$80.00
18678	TEMPP	Bonny Poage	6/21/2019	COMM 1ST	PMCHK00002568	\$40.00
18679	TEMPR	Nicole Robinson	6/21/2019	COMM 1ST	PMCHK00002568	\$155.00
18680	TEMPS	Barbara Salas	6/21/2019	COMM 1ST	PMCHK00002568	\$100.00
18681	TEMPW	Gwendolyn Woltz	6/21/2019	COMM 1ST	PMCHK00002568	\$155.00
18682	U0016	Uptown Signs & Graphics, Inc.	6/21/2019	COMM 1ST	PMCHK00002568	\$268.13

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
18683	V0004	Valley Truck & Tractor Co.	6/21/2019	COMM 1ST	PMCHK00002568	\$209.26
18684	W0001	Walker's Office Supplies, Inc.	6/21/2019	COMM 1ST	PMCHK00002568	\$1,547.03
18685	W0003	Warehouse Paint Incorporated	6/21/2019	COMM 1ST	PMCHK00002568	\$875.21
18686	W0019	Waterloo Tent & Tarp Company,	6/21/2019	COMM 1ST	PMCHK00002568	\$831.46
18687	Y0002	Yuba Safe & Lock, Inc.	6/21/2019	COMM 1ST	PMCHK00002568	\$886.17
18700	PO021	Petty Cash	6/27/2019	COMM 1ST	PMCHK00002571	\$223.44
18691	S0016	Sam's Club	6/28/2019	COMM 1ST	PMCHK00002570	\$271.18
18692	S1007	Stationary Engineers, Local 39	6/28/2019	COMM 1ST	PMCHK00002570	\$390.69
18693	TEMPA	Auburn Host Lions	6/28/2019	COMM 1ST	PMCHK00002570	\$75.00
18694	TEMPH	Christine Haven	6/28/2019	COMM 1ST	PMCHK00002570	\$100.00
18695	TEMPJ	Sue Jessup	6/28/2019	COMM 1ST	PMCHK00002570	\$100.00
18696	TEMPM	Alayna McCabe	6/28/2019	COMM 1ST	PMCHK00002570	\$65.00
18697	TEMPR	Virginia Ryan	6/28/2019	COMM 1ST	PMCHK00002570	\$725.00
18698	TEMPW	Angela Wade	6/28/2019	COMM 1ST	PMCHK00002570	\$340.00
18699	U0033	United States Treasury	6/28/2019	COMM 1ST	PMCHK00002570	\$75.00
Total Checks: 134						
						Total Amount of Checks: \$113,624.04

SECTION: 5.0

**ITEM: 5.3 REVIEW OF FINANCIALS FOR
JUNE, 2019**

DESCRIPTION:

INFORMATION: SEE ATTACHED INFORMATION

**STAFF
RECOMMENDATION: REVIEW AND APPROVE FINANCIALS**

PROFIT & LOSS

19/20 Approved Budget

	Approved Budget FY 19-20	% Of Total	2019 June ACTUALS	Last Yr June Actuals	2019 YTD ACTUALS	2019 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues							
Program Revenue	1,254,440	20%	146,237	141,063	456,112	441,030	448,943
Facility Revenue	178,050	3%	20,302	20,834	93,680	96,580	99,041
Misc. Revenue	49,790	1%	1,196	11,654	11,991	14,768	21,253
Grants & Donations	11,440	0%	1,515	-	9,865	320	322
Interest Income	60,270	1%	7,316	2	24,157	20,510	15,744
Equipment Reserve Transfers	292,700	5%	-	-	-	-	-
Project Reserve Transfers	807,700	13%	-	-	19,000	19,000	35,000
Tax Revenue	3,233,500	53%	218,115	-	1,470,576	1,372,568	1,190,269
In Kind/Atwood	26,470	0%	-	-	9,626	10,580	8,872
County & City Mitigation Revenue	242,300	4%	-	-	-	-	-
Total Operating Revenue	6,156,660	100.00	394,681	173,553	2,095,007	1,975,356	1,819,444
Expenditures							
Program Expense	245,940	4%	13,921	18,790	48,616	55,610	58,918
Operating & Supplies	390,380	7%	25,576	29,870	80,800	78,070	81,412
Utilities Expense	213,290	4%	(6,865)	4,801	19,055	36,140	43,448
Professional Services	64,840	1%	4,203	557	18,788	14,870	6,359
Building & Grounds Maintenance	486,890	8%	35,015	17,109	97,754	78,070	54,887
Property Tax Admin.	60,950	1%	-	-	-	-	-
Wages	2,332,460	39%	238,522	306,690	551,226	554,080	537,102
Benefits & Payroll Costs	901,850	15%	71,834	85,826	192,999	199,980	196,775
Fixed Asset Expense	307,410	5%	(28,006)	99,302	5,492	38,000	107,504
Capital Improvement Projects	995,000	17%	25,479	15,981	62,796	17,800	102,917
Debt Services	2,000	0%	-	-	-	-	-
Total Expenditures	6,001,010	100.00	379,679	578,926	1,077,526	1,072,620	1,189,322
Net Revenue Over Expenditures	\$ 155,650	2.53	\$ 15,002	(405,373)	\$1,017,481	\$902,736	\$630,122
Annual Contingency Reserve (1-2%)						Total	Total
Annual Equip Replacement Reserve	\$ 50,000				\$ 50,000	\$ 450,000	\$ 450,000
Future Capital Construction Reserve					\$ 202,459	\$ 872,282	\$ 868,886
Cell Tower Reserves					\$ (122,459)	\$ 875,098	\$ 965,971
ADA Reserve	\$ 5,000				\$ -	\$ -	\$ 122,459
CaIPERS unfunded liability reserve	\$ 45,800				\$ 5,000	\$ 25,032	\$ 75,032
TOTAL RESERVE BALANCES					\$ 45,800	\$ 183,200	\$ 137,400
Net Position	\$ 54,850				\$ 2,405,612	\$ 2,619,748	\$ 2,619,748

Auburn Area Recreation and Park District
Balance Sheet
6/30/2019

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$580.00
First Foundation Bank	168,555.67
Placer County Treasure-General	4,253,052.12
Placer County Treasurer - City Trust	476,161.64
Accounts Receivable	35,518.55
PCOE Receivables	28,726.00
Prepaid Workers Comp Insurance	3,859.61
TOTAL ASSETS	\$4,966,453.59
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	\$39.00
Gift Certificates	168.00
Compensated Absenses	129,642.79
Sales Tax Payable	202.17
Total Current Liabilities	\$130,051.96
<u>Net Position</u>	
General Fund Balance	\$3,837,920.21
Net Profit (Loss)	998,481.42
Total Net Postion	\$4,836,401.63
TOTAL LIABILITY AND NET POSITION	\$4,966,453.59

**Auburn Recreation and Park District
Balance Sheet
As of 6/30/2019**

ASSETS

Current Assets

Petty Cash	580.00
First Foundation Bank	168,555.67
Placer County Treasurer – General Fund	4,253,052.12
Placer County Treasurer – City Trust	476,161.64
Accounts Receivable – ARD	35,518.55
PCOE Youth Services Receivable	28,726.00
Prepaid Expenses	0.00
Prepaid Liability Insurance	0.00
Prepaid Workers Comp Insurance	3,859.61

Total Current Assets	\$4,966,453.59
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Fixed Assets

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,850,618.21
Fixed Assets: Equipment	1,033,763.22
Fixed Assets: Computer Equipment & Software	142,189.49
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	104,734.72
Construction In Progress	454,674.79
Less: Accumulated Depreciation	(9,958,827.00)

Total Fixed Assets	\$6,862,982.19
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TOTAL ASSETS	<u>\$11,829,435.78</u>
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**Auburn Recreation and Park District
Balance Sheet (Continued)
As of 6/30/2019**

LIABILITIES AND NET POSITON

Current Liabilities

Prepaid Revenue	39.00
Liability Insurance Payable	0.00
Gift Certificates	168.00
Compensated Absences	129,642.79
Accounts Payable	0.00
Sales Tax Payable	202.17
Misc Deductions Payable	0.00
Worker's Comp Payable	0.00
Accrued Expenses	0.00
Accrued Payroll	0.00

Total Current Liabilities	\$130,051.96
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Fund Balances

Investments in Fixed Assets	6,862,982.19
GFB: Youth Assistance Fund	15,567.45
GFB: General Fund Balance	918,551.37
RFB: Reserved (City Mitigation)	476,161.64
RFB: Equip Replacement Reserve	872,281.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	875,098.49
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	7,748.40
DFB: Atwood – Equipment Repl Fund	1,003.66
DFB: Calpers – Unfunded Liability Fund	183,200.00
DFB: ADA Reserves	25,031.75

Net Position	998,481.42
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Total Assets	6,862,982.19
Total Unrestricted Funds GFB	934,118.82
Total Reserved Funds	2,673,541.85
Total Designated Funds	230,259.54

TOTAL LIABILITIES AND NET POSITION	<u>\$11,829,435.78</u>
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Auburn Area Recreation & Park District

Profit & Loss

ALL DEPARTMENTS

Auburn Rec & Park

Profit & Loss - Summary
4/1/2019 To 6/30/2019

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	146,237.25	456,112.25	441,030.00	15,082.25	103.42
Rents & Concessions	20,302.06	93,679.67	96,580.00	(2,900.33)	97.00
Miscellaneous Revenue	1,196.12	11,990.66	14,768.00	(2,777.34)	81.19
Grants & Donations	1,515.25	9,865.25	320.00	9,545.25	3082.89
Interest Income	7,315.59	24,157.39	20,510.00	3,647.39	117.78
Taxes Revenue	218,114.63	1,480,202.32	1,383,148.00	97,054.32	107.02
TOTAL OPERATING REVENUE	\$394,680.90	\$2,076,007.54	\$1,956,356.00	\$119,651.54	106.12%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	394,680.90	2,076,007.54	1,956,356.00	119,651.54	106.12
EXPENDITURES					
Program Expenses	13,920.97	48,615.88	55,610.00	6,994.12	87.42
Operations & Supplies Expense	25,576.38	80,799.91	78,070.00	2,729.91	103.50
Utilities Expense	(6,865.35)	19,055.46	36,140.00	(17,084.54)	52.73
Legal Expenses	0.00	7,258.03	6,800.00	458.03	106.74
Professional Services	4,203.11	11,529.59	8,070.00	3,459.59	142.87
Bldg & Grounds Maintenance	35,015.13	97,754.28	78,070.00	19,684.28	125.21
Salaries Expense	238,522.30	551,226.49	554,080.00	(2,853.51)	99.49
Benefits & Payroll Costs	71,833.98	192,998.99	199,980.00	(6,981.01)	96.51
Fixed Asset Expense	(28,005.86)	5,491.69	38,000.00	(32,508.31)	14.45
Capital Improvement Projects	25,479.07	62,795.80	17,800.00	44,995.80	352.79
TOTAL EXPENDITURES	\$379,679.73	\$1,077,526.12	\$1,072,620.00	\$4,906.12	100.46%

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2019 To 6/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
NET REVENUE OVER EXPENDITURES	\$15,001.17	\$998,481.42	\$883,736.00	\$114,745.42	112.98%
ADJ. NET REVENUE OVER EXPENDITURES	\$15,001.17	\$998,481.42	\$883,736.00	\$114,745.42	112.98%

Auburn Rec & Park
Transfers to General Fund
4/1/2019 to 6/30/2019

<u>City Mitigation Reserves</u>					
4/15/2019	Security Cameras		\$	19,000.00	
			\$	<u>19,000.00</u>	
	<i>Total Addition to General Fund from City Mitigation Reserve</i>		\$		
	<u>Equipment Replacement Reserves</u>		\$	(50,000.00)	
4/15/2019	2018-2019 Budgeted to Save		\$		
			\$	<u>(50,000.00)</u>	
	<i>Total Addition to General Fund from Equip Repl Reserves</i>		\$		
	<u>Unfunded Liability Reserves</u>		\$	(45,800.00)	
4/15/2019	2018-2019 Budgeted to Save		\$		
			\$	<u>(45,800.00)</u>	
	<i>Total Addition to General Fund from Unfunded Liability Reserves</i>		\$		
	<u>ADA Reserves</u>		\$	(5,000.00)	
4/15/2019	2018-2019 Budgeted to Save		\$		
			\$	<u>(5,000.00)</u>	
	<i>Total Addition to General Fund from ADA Reserves</i>		\$		
	Total Transfers from Reserves		\$		(81,800.00)

SECTION: 6.0

**BOARD REPORTS, FEE WAIVER LOG,
VANDALISM REPORTS & PROJECT
ACTIVITY REPORT**

INFORMATION:

SEE ATTACHMENTS

Kahl Muscott
District Administrator
Report to the Board of Directors
July, 2019

- The Regional Park irrigation pump is up and running and so far doing great. We are now able to operate four stations at once, as opposed to two with the old pump (when it was running at regular capacity).
- The Regional Park pond will be “mowed” using a Mobitrac, an amphibious machine that removes algae and weeds by cutting then scooping. This is the first time we have tried this more environmentally friendly method of removing the annual weeds.
- Staff has been preparing for the 5th annual Ain’t Necessarily Dead Festival. As we have done in the past, there will be limited camping allowed after the event.
- Sierra Pool is hosting the VFCAL Synchronized Swimming Championship meet July 19 and 21.
- I have been working with Auburn City Manager Bob Richardson on a new agreement between ARD and the City re: Park Mitigation Fees. A draft of this agreement should be ready to review in August.
- Bike Park construction latest: the contractor (Frank LaDuca) has ordered some of the various elements needed (light posts, bollards). Frank is pushing for an early September start date. Staff is pushing for something sooner.
- The paperwork/contracts with the James Field renovation contractor have been sent. Once everything is signed, work will begin (approximately first week in August).

Meetings and events attended or scheduled to attend

7/1 – 7/7: Vacation
7/9: Rotary
7/9: Dead Fest meeting
7/10: Norris Electric at James Field re: electric issues
7/11: Sheryl re: synchro champs set-up
7/15: Regional Park irrigation pump start-up
7/16: Rotary
7/16: A&D Committee
7/17: Policy Committee
7/17: Special Meeting
7/17: Finance Committee
7/17: 501 Advisory Committee
7/18: Bob Richardson re: new City Park fee agreement
7/19: Dead Fest donated beer pick-up
7/23: Rotary
7/30: CAPRI webinar
7/30: Rotary

Veona Galbraith
Administrative Services Manager
Report to the Board of Directors
July, 2019

Notations from June's Financials:

Revenues –

- Donations are up \$9,500 due to the Rotary Contributions toward Railhead Park.
- Tax Revenues came in \$97,000 above budget, RDA tax revenues posted this month.

Expenses –

- Utilities are continuing to run below budget, saving \$17,000.
- Maintenance Expense was over by \$19,000. \$4,600 was spent on roof repairs at Recreation Community Center that was unexpected, some unbudgeted repairs totaling \$7,300 to the Gazebo at Recreation Park and some needed repairs/replacement of aging HVAC units at the Canyon View Community Center costing \$3,220 as well as added costs to bring James Field into proper condition for this season's play, which put us over \$4,600.
- Fixed Assets & Capital Improvement Projects balanced each other due to a journal entry moving the Regional Park irrigation pump to construction in progress, since it is not a completed asset yet.

Appointments to Note for June-July:

- PGE Blackout meeting and planning
- Budget meeting with Jesse

Manouch Shirvanioun
Marketing & Customer Service
Report to the Board of Directors
July, 2019

	6/1/19 - 6/30/19	6/1/18 - 6/30/18
Activity Registrations	\$29,000	\$28,000
Day Care/Discovery payments	\$57,000	\$60,000
Facility payments/reservations	\$16,000	\$19,000

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

Review and approved Fee Waivers

Dead Fest
 Chamber Weekly Ambassador visits
 Leadership Auburn
 Met with Fleet Feet of Sac-Race Director for Blood Sweat Beer Trail Run at Overlook-
 7/28

Sheryl Petersen
Recreation Services Manager
Report to the Board of Directors
July, 2019

- Meetings attended: ASR (4), UKE (2), AARC (2), SCB, VFCAL (2),
- Ended June hosting a Robalos Swim meet.
- Met with new instructor Pam Akina, Hula
- Completed writing the fall activity guide-started the proof
- Hosted two home Mermaids meets
- Met with Tim and Krista regarding hosting the VFCAL Synchronized Swimming Championships
- Met with Loretta from OTP regarding lunch for the Ukulele Festival
- Met with the Pepper Festival founder to do some cross marketing
- Attended Robalos Parent Club meeting
- Met with State Theater to firm up Ukulele Concert
- 4th of July-secured vendors food and playland
- Met with missionary volunteers
- Prepped for hosting Synchronized Swimming Finals
- Prepped for Ain't Dead Festival
- Met with String Fling Committee – broad strokes/strategies for 2020

AARC – All American Rib Cookoff, AHF-Auburn Harvest Festival, ASR- Auburn Sunset Rotary, PIP-Party in the Park, SCB- Senior Center Board, SF String Fling, SHF-Auburn Senior Health Fair, UKE- Ukulele Festival, VFCAL-Valley Foothills Competitive Aquatics League,

Coming up this Month

July

25	Board Meeting	CVCC
27	CPR Class	Recreation Park

August

2	Ukulele Concert	State Theater
3	Ukulele Festival	CVCC
16	Food Truck Fiesta	Recreation Park
29	Board Meeting	CVCC

Debbie Thomas
Youth Services Manager
Report to the Board of Directors
July, 2019

- Discovery Club registration opened July 1st. All sites are on the new online registration system and parents have daily questions regarding the process.
- Hiring has begun for new staff for Discovery Club, advertising on Indeed and Facebook. Possibly will have some summer staff staying on to replace staff who are not returning to after school. Will rehire preschool teachers by month-end.
- A rattlesnake was caught and removed from under the ramp to the day camp modulars by a Loomis rattlesnake removal company. He suggested some improvements to prevent them from getting under the building or the ramps. We made changes to our routines to ensure camper and staff safety.
- Field trips:
 - Regional Park playday with rock wall
 - SeaQuest in Folsom – a fun new field trip but one of our campers was bitten by a large trout.
 - Walk to Taco Tree for lunch for older campers
 - Lazer Tag in Roseville
 - Lion King movie to replace the cancelled Strikes Bowling trip
- Day Camp is averaging 120 per day. Some parents are taking vacations before school begins.
- Conferences with staff, campers and parents regarding behavior issues and challenges
- Staying on top of payments and PCOE reimbursements is ongoing
- The staff has been wonderful this summer and we are fortunate to have many long-time staff who are great examples to new staff.

Jesse Williams
Facilities & Grounds Manager
Report to the Board of Directors
July, 2019

American River Overlook Park:

- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds (Labels and SDS information available upon request).
- Applied a new coat of anti-slip safety coating to the ramp going into the modular.

Ashford Park:

- Continued repairing the Facilities and Grounds shop.
- Applied Florel Brand Growth Regulator to the Chinese Fringe Trees to prevent them from producing nuisance fruit (Labels and SDS information available upon request).
- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds.

- Applied Sierra Pacific Turf Supply 16-16-16 72% Slow Release Nitrogen fertilizer to the Ashley Memorial Dog Park. Supreme 16 GreenR provides up to ten weeks of extended nitrogen release for improved density, plant vigor and color.

Atwood Park:

- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds.
- Applied Sierra Pacific Turf Supply 16-16-16 72% Slow Release Nitrogen fertilizer to the turf.

Canyon View Community Center

- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds.
- Ramirez Rattlesnake Removal removed rattlesnakes from around the building.
- Steffen's HVAC Services replaced the air conditioner for the Bluebird Room.

Christian Valley Park:

- Applied Sierra Pacific Turf Supply 16-16-16 72% Slow Release Nitrogen fertilizer to the softball field.
- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds.

Meadow Vista Park

- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds.

Mt. Vernon Park

- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds.

Placer Hills Park

- National Aquatics Services repaired the leaking upper bulkhead fitting on the Sta Rite System 3 Filter for the Placer Hills Pool.
- Yuba Safe and Lock replaced the door handles on the bathrooms.
- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds.

Railhead Park:

- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds.
- Applied Sierra Pacific Turf Supply 16-16-16 72% Slow Release Nitrogen fertilizer to the turf.

Recreation Park:

- Serviced the #15 truck.

- Norris Electric replaced a total of ten burnt out lamps on Recreation Field, James Field and Beggs Field and replaced deteriorated cabling on all twenty-two of the light fixtures on Beggs Field.
- Applied Sierra Pacific Turf Supply 16-16-16 72% Slow Release Nitrogen fertilizer to Recreation Field and Beggs Field.
- Installed Daktronics protective netting over the outdoor scoreboard on Beggs Field to protect it from hard baseball impacts.
- National Aquatics Services rebuilt the Stark backwash valves on the US Filters and replaced the blue handle on one of the 6" Pool Pro Butterfly Valves that had broken off.
- Replaced one of the Permabrellas at the Splash Pool to provide better protection from the sun's harmful rays to our patrons.
- Filled some pot holes in the Day Camp courtyard and repaired their theater stage.
- Replaced the GFCI receptacle at the large gazebo and installed a new lockable box over it.
- Continued repairing the large gazebo.
- Repaired the outdoor exercise equipment.
- Installed 50 yards of ShockAb Playground Chips in the front playground.
- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds.
- Applied Sierra Pacific Turf Supply 16-16-16 72% Slow Release Nitrogen fertilizer to the turf.

Recreation Park:

- Serviced the #15 truck.
- Norris Electric replaced a total of ten burnt out lamps on Recreation Field, James Field and Beggs Field and replaced deteriorated cabling on all twenty-two of the light fixtures on Beggs Field.
- Applied Sierra Pacific Turf Supply 16-16-16 72% Slow Release Nitrogen fertilizer to Recreation Field and Beggs Field.
- Installed Daktronics protective netting over the outdoor scoreboard on Beggs Field to protect it from hard baseball impacts.
- National Aquatics Services rebuilt the Stark backwash valves on the US Filters and replaced the blue handle on one of the 6" Pool Pro Butterfly Valves that had broken off.
- Replaced one of the Permabrellas at the Splash Pool to provide better protection from the sun's harmful rays to our patrons.
- Filled some pot holes in the Day Camp courtyard and repaired their theater stage.
- Replaced the GFCI receptacle at the large gazebo and installed a new lockable box over it.
- Continued repairing the large gazebo.
- Repaired the outdoor exercise equipment.
- Installed 50 yards of ShockAb Playground Chips in the front playground.

Following questions posed at the June Board meeting, the ensuing information regarding the weed pesticides used at ARD is being shared.

In an effort to save paper, only the first page of the pesticide label and the first page of the Safety Data Sheets are included. Full copies of all of these documents are available upon request.

Specimen Label



Dow AgroSciences



SPECIALTY HERBICIDE

®Trademark of The Dow Chemical Company ("Dow") or an affiliated company of Dow

A preemergence herbicide for control of certain broadleaf weeds in:

- Established Turfgrass
- Landscape Ornamentals
- Container Grown Ornamentals
- Field Grown Ornamentals
- Groundcovers/Perennials
- Non-Cropland
- Ornamental Bulbs
- Christmas Tree/Conifer Plantations
- Non-Bearing Fruit and Nut Trees and Non-Bearing Vineyards

Group	21	HERBICIDE
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Active Ingredient:

isoxaben: N-[3-(1-ethyl-1-methylpropyl)-5-isoxazolyl]-2,6-dimethoxybenzamide and isomers	45.45%
Other Ingredients	54.55%
Total	100%

Contains 4.16 lb active ingredient per gallon.

Precautionary Statements

Hazards to Humans and Domestic Animals

EPA Reg. No. 62719-658

Keep Out of Reach of Children

CAUTION

Prolonged Or Frequently Repeated Skin Contact May Cause Allergic Reactions In Some Individuals

Personal Protective Equipment (PPE)

Applicators and other handlers must wear:

- Long-sleeved shirt and long pants
- Shoes plus socks
- Chemical-resistant gloves

Follow the manufacturer's instructions for cleaning/maintaining PPE. If no such instructions for washables exist, use detergent and hot water. Keep and wash PPE separately from other laundry.

User Safety Recommendations

Users should:

- Wash hands before eating, drinking, chewing gum, using tobacco or using the toilet.
- Remove clothing/PPE immediately if pesticide gets inside. Then wash thoroughly and put on clean clothing.

Environmental Hazards

Do not apply directly to water, to areas where surface water is present or to intertidal areas below the mean high water mark. Drift may result in reduced germination or emergence of non-target plants adjacent to treated area. Do not contaminate water when cleaning equipment or disposing of equipment washwaters.

Ground Water Advisory: This pesticide has properties and characteristics associated with chemicals detected in ground water. This chemical may leach into ground water if used in areas where soils are permeable, particularly where the water table is shallow.

Surface Water Advisory: This pesticide may impact surface water quality due to runoff of rain water. This is especially true for poorly draining soil and soils with shallow ground water. This product is classified as having a high potential for reaching surface water via runoff for several months or more after application. A level, well-maintained vegetative buffer strip between areas to which this product is applied and surface water features such as ponds, streams, and springs will reduce the potential loading of isoxaben from runoff water and sediment.

Directions for Use

It is a violation of Federal law to use this product in a manner inconsistent with its labeling.

Read all Directions for Use carefully before applying.

Do not apply this product in a way that will contact workers or other persons, either directly or through drift. Only protected handlers may be in the area during application. For any requirements specific to your state or tribe, consult the agency responsible for pesticide regulation.

Agricultural Use Requirements

Use this product only in accordance with its labeling and with the Worker Protection Standard, 40 CFR Part 170. This Standard contains requirements for the protection of agricultural workers on farms, forests, nurseries, and greenhouses, and handlers of agricultural pesticides. It contains requirements for training, decontamination, notification, and emergency assistance. It also contains specific instructions and exceptions pertaining to the statements on this label about personal protective equipment (PPE), and restricted-entry interval. The requirements in this box only apply to uses of this product that are covered by the Worker Protection Standard.

Do not enter or allow worker entry into treated areas during the restricted entry interval (REI) of 12 hours.

PPE required for early entry to treated areas that is permitted under the Worker Protection Standard and that involves contact with anything that has been treated, such as plants, soil, or water, is:

- Coveralls
- Chemical resistant gloves made of any waterproof material
- Shoes plus socks

Non-Agricultural Use Requirements

The requirements of this box apply to uses of this product that are NOT within the scope of the Worker Protection Standard for agricultural pesticides (40 CFR Part 170). The WPS applies when this product is used to produce agricultural plants on farms, forests, nurseries, or greenhouses.

Entry Restrictions for Non-WPS Uses: When this product is applied to turf and ornamental plantings in landscape settings and non-cropland areas, do not allow entry into treated areas until sprays have dried unless wearing coveralls, waterproof gloves, and shoes plus socks.

Storage and Disposal

Do not contaminate water, food or feed by storage or disposal.

Pesticide Storage: Store in original container. Do not store in direct sunlight. Do not store at temperatures above 120°F. In case of leak or spill, contain material and dispose as waste.

Pesticide Disposal: Wastes resulting from the use of this product must be disposed of on site or at an approved waste disposal facility.

Nonrefillable rigid containers 5 gal or less:

Container Handling: Nonrefillable container. Do not reuse or refill this container. Offer for recycling if available or puncture and dispose of in a sanitary landfill, or by incineration, or by other procedures allowed by state and local authorities.

Triple rinse or pressure rinse container (or equivalent) promptly after emptying. **Triple rinse** as follows: Empty the remaining contents into application equipment or a mix tank and drain for 10 seconds after the flow begins to drip. Fill the container 1/4 full with water and recap. Shake for 10 seconds. Pour rinsate into application equipment or a mix tank or store rinsate for later use or disposal. Drain for 10 seconds after the flow begins to drip. Repeat this procedure two more times. **Pressure rinse** as follows: Empty the remaining contents into application equipment or a mix tank and continue to drain for 10 seconds after the flow begins to drip. Hold container upside down over application equipment or mix tank or collect rinsate for later use or disposal. Insert pressure rinsing nozzle in the side of the container, and rinse at about 40 psi for at least 30 seconds. Drain for 10 seconds after the flow begins to drip. Then offer for recycling if available or puncture and dispose of in a sanitary landfill, or by incineration, or by other procedures allowed by state and local authorities.



SAFETY DATA SHEET

DOW AGROSCIENCES LLC

Product name: GALLERY™ SC Herbicide

Issue Date: 05/18/2015

Print Date: 06/09/2015

DOW AGROSCIENCES LLC encourages and expects you to read and understand the entire (M)SDS, as there is important information throughout the document. We expect you to follow the precautions identified in this document unless your use conditions would necessitate other appropriate methods or actions.

1. IDENTIFICATION

Product name: GALLERY™ SC Herbicide

Recommended use of the chemical and restrictions on use
Identified uses: End use herbicide product

COMPANY IDENTIFICATION
DOW AGROSCIENCES LLC
9330 ZIONSVILLE RD
INDIANAPOLIS IN 46268-1053
UNITED STATES

Customer Information Number: 800-992-5994
info@dow.com

EMERGENCY TELEPHONE NUMBER
24-Hour Emergency Contact: 800-992-5994
Local Emergency Contact: 352-323-3500

2. HAZARDS IDENTIFICATION

Hazard classification
This material is not hazardous under the criteria of the Federal OSHA Hazard Communication Standard 29CFR 1910.1200.

Other hazards
no data available

3. COMPOSITION/INFORMATION ON INGREDIENTS

This product is a mixture.

Component	CASRN	Concentration
Isoxaben	82558-50-7	45.45%

Specimen Label



Dow AgroSciences



SPECIALTY HERBICIDE

®Trademark of The Dow Chemical Company ("Dow") or an affiliated company of Dow

For the control of woody plants, broadleaf weeds in range and pasture, forests and non-crop areas, including manufacturing and storage sites, rights-of-way such as electrical power lines, communication lines, pipelines, roadsides, railroads, fence rows, non-irrigation ditch banks, and around farm buildings; and applications to grazed areas, and establishment and maintenance of wildlife openings, and in Christmas tree plantations and aquatic sites.

For use in New York State, comply with Section 24(c) Special Local Need labeling for Garlon 3A, SLN NY-110005.

GROUP	4	HERBICIDE
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Active Ingredient:

Triclopyr: 2-[(3,5,6-trichloro-2-pyridinyl)oxy]acetic acid, triethylamine salt.....	44.4%
Other Ingredients.....	55.6%
Total.....	100.0%

Acid equivalent: triclopyr - 31.8% - 3 lb/gal

Precautionary Statements

Hazard to Humans and Domestic Animals

EPA Reg. No. 62719-37

DANGER

Corrosive • Causes Irreversible Eye Damage • Harmful If Swallowed Or Absorbed Through Skin • Prolonged Or Frequently Repeated Skin Contact May Cause Allergic Reaction In Some Individuals

Do not get in eyes, on skin, or on clothing. Wash thoroughly after handling and before eating, drinking, chewing gum, using tobacco, or using the toilet. Remove and wash contaminated clothing before reuse.

Personal Protective Equipment (PPE)

Applicators and other handlers must wear:

- Long-sleeved shirt and long pants
- Shoes plus socks
- Protective eyewear
- Chemical resistant gloves (≥14 mils) such as butyl rubber, natural rubber, neoprene rubber or nitrile rubber

Discard clothing and other absorbent materials that have been drenched or heavily contaminated with this product's concentrate. Do not reuse them. Follow manufacturer's instructions for cleaning/maintaining PPE. If no such instructions for washables exist, use detergent and hot water. Keep and wash PPE separately from other laundry.

Engineering Controls

When handlers use closed systems, enclosed cabs, or aircraft in a manner that meets the requirements listed in the Worker Protection Standard (WPS) for agricultural pesticides (40 CFR 170.240(d)(4-6)), the handler PPE requirements may be reduced or modified as specified in the WPS.

User Safety Recommendations

Users should:

- Remove clothing/PPE immediately if pesticide gets inside. Then wash thoroughly and put on clean clothing.
- Remove PPE immediately after handling this product. Wash the outside of gloves before removing. As soon as possible, wash thoroughly and change into clean clothing.

First Aid

If in eyes: Hold eye open and rinse slowly and gently with water for 15-20 minutes. Remove contact lenses, if present, after the first 5 minutes, then continue rinsing eye. Call a poison control center or doctor for treatment advice.

If on skin or clothing: Take off contaminated clothing. Rinse skin immediately with plenty of water for 15-20 minutes. Call a poison control center or doctor for treatment advice.

If swallowed: Call a poison control center or doctor immediately for treatment advice. Have person sip a glass of water if able to swallow. Do not induce vomiting unless told to do so by a poison control center or doctor. Do not give anything by mouth to an unconscious person. Have the product container or label with you when calling a poison control center or doctor, or going for treatment. You may also contact 1-800-992-5994 for emergency medical treatment information.

Note to Applicator: Allergic skin reaction is not expected from exposure to spray mixtures of Garlon 3A herbicide when used as directed.

Note to Physician: Probable mucosal damage may contraindicate the use of gastric lavage.

Environmental Hazards

Do not contaminate water when cleaning equipment or disposing of equipment washwaters. Under certain conditions, treatment of aquatic weeds can result in oxygen depletion or loss due to decomposition of dead plants, which may contribute to fish suffocation. This loss can cause fish suffocation. Therefore, to minimize this hazard, do not treat more than one-third to one-half of the water area in a single operation and wait at least 10 to 14 days between treatments. Begin treatment along the shore and proceed outwards in bands to allow fish to move into untreated areas. Consult with the State agency for fish and game before applying to public water to determine if a permit is needed.

This chemical has properties and characteristics associated with chemicals detected in groundwater. The use of this chemical in areas where soils are permeable, particularly where the water table is shallow, may result in groundwater contamination.

Physical or Chemical Hazards

Combustible. Do not use or store the product near heat or open flame.

Directions for Use

It is a violation of Federal law to use this product in a manner inconsistent with its labeling.

Read all Directions for Use carefully before applying.

Do not apply this product in a way that will contact workers or other persons, either directly or through drift. Only protected handlers may be in the area during application. For any requirements specific to your state or tribe, consult the agency responsible for pesticide regulation

Agricultural Use Requirements

Use this product only in accordance with its labeling and with the Worker Protection Standard, 40 CFR Part 170. This Standard contains requirements for the protection of agricultural workers on farms, forests, nurseries, and greenhouses, and handlers of agricultural pesticides. It contains requirements for training, decontamination, notification, and emergency assistance. It also contains specific instructions and exceptions pertaining to the statements on this label about personal protective equipment (PPE), and restricted-entry interval. The requirements in this box only apply to uses of this product that are covered by the Worker Protection Standard.

Do not enter or allow worker entry into treated areas during the restricted entry interval (REI) of 48 hours.

PPE required for early entry to treated areas that is permitted under the Worker Protection Standard and that involves contact with anything that has been treated, such as plants, soil, or water, is:

- Coveralls
- Shoes plus socks
- Protective eyewear
- Chemical-resistant gloves (≥14 mils) such as butyl rubber, natural rubber, neoprene rubber or nitrile rubber

SAFETY DATA SHEET

DOW AGROSCIENCES LLC

Product name: GARLON™ 3A Herbicide

Issue Date: 04/04/2016

Print Date: 04/04/2016

DOW AGROSCIENCES LLC encourages and expects you to read and understand the entire (M)SDS, as there is important information throughout the document. We expect you to follow the precautions identified in this document unless your use conditions would necessitate other appropriate methods or actions.

1. IDENTIFICATION

Product name: GARLON™ 3A Herbicide

Recommended use of the chemical and restrictions on use
Identified uses: End use herbicide product

COMPANY IDENTIFICATION
DOW AGROSCIENCES LLC
9330 ZIONSVILLE RD
INDIANAPOLIS IN 46268-1053
UNITED STATES

Customer Information Number:

800-992-5994
info@dow.com

EMERGENCY TELEPHONE NUMBER
24-Hour Emergency Contact: 800-992-5994
Local Emergency Contact: 352-323-3500

2. HAZARDS IDENTIFICATION

Hazard classification

This material is hazardous under the criteria of the Federal OSHA Hazard Communication Standard 29CFR 1910.1200.

Flammable liquids - Category 3

Eye irritation - Category 2A

Specific target organ toxicity - repeated exposure - Category 2

Label elements

Hazard pictograms



ATTENTION:

This specimen label is provided for general information only.

- This pesticide product may not yet be available or approved for sale or use in your area.
- It is your responsibility to follow all Federal, state and local laws and regulations regarding the use of pesticides.
- Before using any pesticide, be sure the intended use is approved in your state or locality.
- Your state or locality may require additional precautions and instructions for use of this product that are not included here.
- Monsanto does not guarantee the completeness or accuracy of this specimen label. The information found in this label may differ from the information found on the product label. You must have the EPA approved labeling with you at the time of use and must read and follow all label directions.
- You should not base any use of a similar product on the precautions, instructions for use or other information you find here.
- Always follow the precautions and instructions for use on the label of the pesticide you are using.

21225H2-13



Ranger PRO herbicide is a complete broad-spectrum postemergence professional herbicide for industrial, turf and ornamental weed control.

Complete Directions for Use

EPA Reg. No. 524-517

2010-1

AVOID CONTACT OF HERBICIDE WITH FOLIAGE, STEMS, EXPOSED NON-WOODY ROOTS OR FRUIT OF CROPS, DESIRABLE PLANTS AND TREES, BECAUSE SEVERE INJURY OR DESTRUCTION IS LIKELY TO RESULT.

Read the entire label before using this product.

Use only according to label instructions.

Not all products listed in this label are registered for use in California. Check the registration status of each product in California before using.

Read the "LIMIT OF WARRANTY AND LIABILITY" statement at the end of the label before buying or using. If terms are not acceptable, return at once unopened.

THIS IS AN END-USE PRODUCT. MONSANTO DOES NOT INTEND AND HAS NOT REGISTERED IT FOR REFORMULATION. SEE INDIVIDUAL CONTAINER LABEL FOR REPACKAGING LIMITATIONS.

1.0 INGREDIENTS

ACTIVE INGREDIENT:

*Glyphosate, N-(phosphonomethyl)glycine, in the form of its isopropylamine salt	41.0%
OTHER INGREDIENTS (including surfactant):	59.0%
	100.0%

*Contains 480 grams per liter or 4 pounds per U.S. gallon of the active ingredient glyphosate, in the form of its isopropylamine salt. Equivalent to 356 grams per liter or 3 pounds per U.S. gallon of the acid, glyphosate.

This product is protected by U.S. Patent Nos. 5,683,958; 5,703,015; 6,063,733; 6,121,199; 6,121,200. No license granted under any non-U.S. patent(s).

2.0 IMPORTANT PHONE NUMBERS

FOR PRODUCT INFORMATION OR ASSISTANCE IN USING THIS PRODUCT,
CALL TOLL-FREE, 1-800-332-3111.

IN CASE OF AN EMERGENCY INVOLVING THIS PRODUCT, OR FOR MEDICAL ASSISTANCE,
CALL COLLECT, DAY OR NIGHT, (314)-694-4000.

3.0 PRECAUTIONARY STATEMENTS

3.1 Hazards to Humans and Domestic Animals

Keep out of reach of children.

CAUTION!

CAUSES EYE IRRITATION.

Avoid contact with eyes or clothing.

FIRST AID: Call a poison control center or doctor for treatment advice.

IF IN EYES	<ul style="list-style-type: none">• Hold eye open and rinse slowly and gently with water for 15 - 20 minutes.• Remove contact lenses if present after the first 5 minutes then continue rinsing eye.
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- Have the product container or label with you when calling a poison control center or doctor, or going for treatment.
- You may also contact (314) 694-4000, collect day or night, for emergency medical treatment information.
- This product is identified as Ranger PRO[®] herbicide, EPA Registration No. 524-517.

DOMESTIC ANIMALS: This product is considered to be relatively nontoxic to dogs and other domestic animals, however, ingestion of this product or large amounts of freshly sprayed vegetation may result in temporary gastrointestinal irritation (vomiting, diarrhea, colic, etc.). If such symptoms are observed, provide the animal with plenty of fluids to prevent dehydration. Call a veterinarian if symptoms persist for more than 24 hours.

Personal Protective Equipment (PPE)

Applicators and other handlers must wear: long-sleeved shirt and long pants, shoes plus socks. Follow manufacturer's instructions for cleaning/maintaining Personal Protective Equipment. If there are no such instructions for washables, use detergent and hot water. Keep and wash PPE separately from other laundry.

Discard clothing and other absorbent materials that have been drenched or heavily contaminated with this product's concentrate. Do not reuse them.

When handlers use closed systems, enclosed cabs or aircraft in a manner that meets the requirements listed in Worker Protection Standard (WPS) for agricultural pesticides [40 CFR 170.240 (d) (4-6)], the handler PPE requirements may be reduced or modified as specified in the WPS.

User Safety Recommendations

Users should:

- Wash hands before eating, drinking, chewing gum, using tobacco or using the toilet.
- Remove clothing immediately if pesticide gets inside. Then wash thoroughly and put on clean clothing.

3.2 Environmental Hazards

Do not apply directly to water, to areas where surface water is present or to intertidal areas below the mean high water mark. Do not contaminate water when cleaning equipment or disposing of equipment washwaters.

3.3 Physical or Chemical Hazards

Mix, store and apply spray solutions of this product using only stainless steel, fiberglass, plastic or plastic-lined steel containers.

DO NOT MIX, STORE OR APPLY THIS PRODUCT OR SPRAY SOLUTIONS OF THIS PRODUCT IN GALVANIZED STEEL OR UNLINED STEEL (EXCEPT STAINLESS STEEL) CONTAINERS OR SPRAY TANKS. This product or spray solutions of this product react with such containers and tanks to produce hydrogen gas which may form a highly combustible gas mixture. This gas mixture could flash or explode, causing serious personal injury, if ignited by open flame, spark, welder's torch, lighted cigarette or other ignition source.

MONSANTO COMPANY
Safety Data Sheet
Commercial Product

1. PRODUCT AND COMPANY IDENTIFICATION

1.1. Product identifier

Ranger PRO® Herbicide

1.1.1. Chemical name

Not applicable.

1.1.2. Synonyms

None.

1.1.3. EPA Reg. No.

524-517

1.2. Product use

Herbicide

1.3. Company

MONSANTO COMPANY, 800 N. Lindbergh Blvd., St. Louis, MO, 63167

Telephone: 800-332-3111, Fax: 314-694-5557

E-mail: safety.datasheet@monsanto.com

1.4. Emergency numbers

FOR CHEMICAL EMERGENCY, SPILL LEAK, FIRE, EXPOSURE, OR ACCIDENT Call
CHEMTREC - Day or Night: 1-800-424-9300 toll free in the continental U.S., Puerto Rico, Canada, or
Virgin Islands. For calls originating elsewhere: 703-527-3887 (collect calls accepted).
FOR MEDICAL EMERGENCY - Day or Night: +1 (314) 694-4000 (collect calls accepted).

2. HAZARDS IDENTIFICATION

2.1. Classification

OSHA Hazard Communication Standard, 29 CFR 1910.1200 (2012)
Acute toxicity, inhalation - Category 4

2.2. Label elements

2.2.1. Signal word

WARNING!

2.2.2. Hazard pictogram/pictograms



2.2.3. Hazard statement/statements

Harmful if inhaled.

2.2.4. Precautionary statement/statements

Avoid breathing dust/fume/gas/mist/vapours/spray.

Use only outdoors or in a well-ventilated area.

IF INHALED: Remove person to fresh air and keep comfortable for breathing.

Call a POISON CENTER or doctor/physician if you feel unwell.



A selective preemergence surface-applied herbicide for control of annual grasses and many broadleaf weeds in:

- Landscape Ornamentals
- Container Grown Ornamentals
- Field Grown Ornamentals
- Drainage Areas Under Shadehouse Benches
- Ornamental Bulbs
- Ground Covers/Perennials
- Christmas Tree Plantations
- Non-bearing fruit and nut trees and non-bearing vineyards
- Noncropland and Industrial Sites
- Established Warm Season Turf (including Bahiagrass, Bermudagrass, Buffalograss, Centipedegrass, St. Augustinegrass and Zoysiagrass)
- Tall Fescue (warm season areas)

Active Ingredient: oryzalin: 3,5-dinitro- <i>N,N'</i> -dipropylsulfanilamide	40.4%
Other Ingredients	59.6%
Total	100.0%

Contains 4.0 pounds of active ingredient per gallon.

Keep Out of Reach of Children
CAUTION PRECAUCION

Si usted no entiende la etiqueta, busque a alguien para que se la explique a usted en detalle. (If you do not understand the label, find someone to explain it to you in detail.)

First Aid

If in eyes: Hold eye open and rinse slowly and gently with water for 15-20 minutes. Remove contact lenses, if present, after the first 5 minutes, then continue rinsing eye. Call a poison control center or doctor for treatment advice.

Have the product container or label with you when calling a poison control center or doctor, or going for treatment. You may also contact the Rocky Mountain Poison Control Center at 1-866-673-6671 for emergency medical treatment information.

Notice: Read the entire label. Use only according to label directions. **Before using this product, read Conditions of Sale and Limitation of Warranty and Liability at end of label booklet. If terms are unacceptable, return at once unopened.**

For emergency medical assistance, call the Rocky Mountain Poison Control Center at 1-866-673-6671.

For chemical emergency: spill, leak, fire, exposure, or accident, call CHEMTREC 1-800-424-9300.

Agricultural Chemical: Do not ship or store with food, feeds, drugs or clothing.

Shake Well Before Using.

 **United Phosphorus, Inc.**
630 Freedom Business Center, Suite 402
King of Prussia, PA 19406
1-800-438-6071 • www.upi-usa.com

Net Contents: 2.5 Gallons

EPA Reg. No. 70506-44
EPA Est. No. 37429-GA-01



Material Safety Data Sheet

United Phosphorus, Inc.

NFWP	PPE	

Issued Date 19-Jun-2007

Revision Date 19-Nov-2009

Revision Number: 3

1. PRODUCT AND COMPANY IDENTIFICATION

UPI
 630 Freedom Business Center
 Suite 402
 King of Prussia, PA 19406

Emergency Telephone Number
 Chemtrec: (800) 424-9300 (24hrs) or (703) 527-3887
 Medical: Rocky Mountain Poison Control Center
 (866) 673-6671 (24hrs)

UPI Company Information

Contact Information
 Customer Service
 R&D Technical Service

Phone Number
 1-800-438-6071
 610-878-6100

Available Hrs
 8:00 am to 5:00 pm EST
 8:00 am - 5:00 pm (EST)

Product Name
EPA Reg #
Recommended Use
Product Code

Surflan AS Specialty
 70506-44
 herbicide
 12U-125

Quart Concentrate
3.875" x 4.75" RCR .125" corner radius

Eliminates Undesirable Fruit 

Florel[®] Brand Growth Regulator

- Prevents Nuisance Fruit on Ornamental Trees & Shrubs
- Removes Mistletoe from Ornamental Conifers & Deciduous Trees



Active ingredient:
Ethephon, (2-chloroethyl) phosphonic acid* 3.9%
Other ingredients 96.1%
Total 100.0%
*This product contains 0.08 lbs. ethephon per quart.
FLOREL is a registered trademark of Bayer AG.

EPA Reg. No. 54725-B EPA Est. No. 48498-CA-1
0491095870

KEEP OUT OF REACH OF CHILDREN
CAUTION See Attached Booklet for First Aid, Precautionary Statements, Directions for Use and Storage and Disposal
NET CONTENTS: 1 QUART/946 mL

MATERIAL SAFETY DATA SHEET

FLOREL® BRAND GROWTH REGULATOR

Page 1 of 4

Issue Date: 09/13

SECTION 1. PRODUCT AND COMPANY IDENTIFICATION

Chemical Product

FLOREL® BRAND GROWTH REGULATOR

EPA Reg. No. 54705-8

Common Name: Ethephon ((2-chloroethyl) phosphonic acid).

Chemical Description: Liquid plant growth regulator.

TSCA/CAS No.: The primary CAS No. is 16672-87-0

Manufactured For

Lawn and Garden Products, Inc.

P. O. Box 35000

Fresno, CA 93745-5000

Emergency Phone Numbers

Emergency Telephone: DAYS: (559) 499-2100 EVES.: (559) 994-9144

CHEMTREC (24-Hour Emergency Number): (800) 424-9300

EPA National Response Center: (800) 424-8802

SECTION 2. HAZARDOUS INGREDIENTS

CHEMICAL	CAS NO.	%	TLV OR PEL	RQ (lbs)
Ethephon ((2-chloroethyl)-Phosphonic Acid)	16672-87-0	3.9	N.A.*	N.P.*

* N.A. - Not Available.

* N.P. - Not Pertinent.

SECTION 3. EMERGENCY/HAZARDS OVERVIEW

Colorless clear liquid with no odor. Harmful if absorbed through skin. Causes moderate eye irritation. Avoid contact with skin, eyes or clothing. Corrosive to metals such as iron, aluminum and copper. Thermal decomposition products may include hydrogen chloride. Not D.O.T. regulated.

HEALTH: 1 REACTIVITY: 0 FLAMMABILITY: 0 ENVIRONMENT: 1

(0=Insignificant 1=Slight 2=Moderate 3=High 4=Extreme)

SECTION 4. FIRST AID

- Eyes: Hold eyelids open and flush with a steady, gentle stream of water for at least 15 minutes. Get medical attention.
- Skin: Immediately wash skin with plenty of soap and water for at least 15 minutes. Seek medical attention. Remove contaminated clothing and shoes while washing. Clean contaminated clothing and shoes before re-use or discard if they cannot be thoroughly cleaned.
- Ingestion: If victim is conscious and alert, give 2-3 glasses of water to drink. Do not induce vomiting. Seek immediate medical attention. Do not leave victim unattended. To prevent aspiration of swallowed product, lay victim on side with head lower than waist. Vomiting may occur spontaneously. If the vomiting occurs and the victim is conscious, give water to further dilute the chemical.

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Apr-19	Jean Hixon	Western States Trail- Sierra Room	\$225.00	\$30.00	\$255.00	No		
Apr-19	Thomas Eckert	Bureau of Reclamation-Sunset Room	\$540.00	\$60.00	\$600.00	No		
Apr-19	Allison Harvey	Placer Hills Education Foundation-MV Picnic sites	\$225.00	\$90 csld \$30 alcohol	\$112.50	No		
Apr-19	Diana Boyer	FATRAC- Conference Room at Rec. Park	\$75.00	\$30.00	\$105.00	No		
Apr-19	Mike Mason	Kids First- Regional Picnic Sites	\$198.00	\$30.00	\$99.00	No		
Apr-19	Linda LoBue	Sight Word Busters- Lakeside Room K, 1st & 2nd students from Rock Creek School	\$176.00	\$30.00	\$158.40	No		
							\$1,329.90	\$1,329.90
May-19	Jim Moore	Auburn Host Lions-Recreation Picnic sites	\$100.00	\$80.00	\$50.00	No		
							\$50.00	\$1,379.90

7/15/2019

VANDALISM REPORT

There was no activity for vandalism for the month of July, 2019.

6/20/2019	VANDALISM REPORT			
Date	VANDALISM	LABOR COSTS	MATERIAL COSTS	
5/8/2019	Vandalism trash run - Regional Park	\$26.00 ARD staff labor	\$23.00 for Recology to pick up trash	
5/24/2019	Slide Retro Fit - Meadow Vista	\$52.00	\$2,951	
	Homeless trash			
	Someone jumped on or hit a crack the slide's seam			
	Total Labor	\$78	Total	\$2,974
	Total for Year	\$153.00	Total for	\$4,137.23
			Year	

5/20/2019

VANDALISM REPORT

There was no activity for vandalism for the month of April, 2019.

VANDALISM REPORT				
DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
4/5/2019	Reg. Pk. - Lakeside room	Vandals broke into men's bathroom	Yuba Safe & Lock no ARD labor costs	\$274.26
3/29/2019	Regional Park	Regional Park homeless camp clean up	\$65.00	\$126.50
3/29/2019	Tutor Totter Preschool	Locks broken by vandalism	\$10.00	\$119.07
Total labor			\$75.00	\$1,163.23
Total material				

3/20/2019

DATE

LOCATION

VANDALISM REPORT

VANDALISM

LABOR COSTS

MATERIAL COSTS

3/20/2019

NONE

NONE

NONE

NONE

2/20/2019

DATE

LOCATION

2/20/2019

NONE

VANDALISM REPORT

VANDALISM

NONE

LABOR COSTS

NONE

MATERIAL COSTS

NONE

1/23/2019

VANDALISM REPORT

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
12/14/2018	Ashford Park	(2) Broken toilet seats	\$0.00	\$643.40
1/8/2019	Regional Park	Off roaders caused big ruts at Regional where the ARD events take place. Not fixed yet because of rain, needs to drain because it flooded. Topsoil and overseed will be put in after it has drained and dried.	\$0.00 (vandalism proof toilet seats)	\$0.00

Total labor costs \$0 Total material costs \$643.40

2019/2020 PROJECT ACTIVITY REPORT		UPDATED 7/09/19	
PROJECT	EST. COST	NOTES	EST. COMPLETED
RECREATION PARK			
James Ballfield Renovation Project (2019)	410,000.00	Bids opened July 9th and Clean Cut Landscape out of Fresno/Clovis was the apparent low bid. Intent is for project to be awarded by Special Board Meeting the week of July 15th. Notice to proceed and starting work last week of July.	OCTOBER/NOVEMBER 2019
Recreation Park South Parking Lot Accessible Parking Stall Project (2019)	15,000.00	Project Completed. Simpson & Simpson Inc. did a nice job.	JULY 2019
PLACER HILLS POOL			
ADA Path of Travel (2016/2017)	10,000.00	Sidewalk path of travel has been found to be in acceptable ADA shape but the parking lot asphalt and ADA striping could use renovation. Additionally there is a significant drainage problem trapping a large puddle of water that needs to be studied.	AUGUST 2019
REGIONAL PARK			
New Playground (130K-completed) and new ADA path of travel from parking lot project (40K) (2017/2018)	170,000.00	ADA Parking and path of travel project nearly complete. Corrective work required on some asphalt areas to get within specified grades followed by chain-link fencing work completion.	JUNE/JULY 2019
Irrigation Pump Replacement (2017/2018)	160,000.00	The new pump has arrived on site and has been set in place. Switch from old pump to new pump to occur Thursday 7-11 to Monday the 15th. Water will be shut down for this period and staff may need to use hoses to irrigate critical turf areas during shutdown.	JULY 2019
OVERLOOK PARK			
Restroom ADA Upgrades (2018/2019)	35,000.00	Staff planning on hiring consultant to prepare construction documents in the Summer 2019 with bidding and construction in the Fall.	DECEMBER 2019

24 ACRE PROPERTY Statewide Park Development and Community Revitalization Program Round 3 (Grant) (2018/2019)	0.00	Staff is working with a grant consultant to obtain monies for the property. A grant requirement includes preparing a timeline for 5 community meetings to take place in the next month or two to re-visit the current master plan for the property and insure that the plan meets current community desires. Grant applications are due August 5, 2019. As of printing, 4 out of 5 public meetings have taken place with staff obtaining required input on the current master plan drawing. CEQA Compliance documentation is due within three months of the Grant Application Deadline.	AUGUST-OCTOBER 2019
CVCC			
Bike Park - Design, CEQA, NEPA etc. (2014/2015)	100,000.00	The signed FONSI (Finding Of No Significant Impact) from the USBOR was finally received July 2nd.	JULY 2018
Bike Park - Construction (2015/2016)	320,000.00	Project awarded to Frank LoDuca Inc. out of Stockton Ca. in the amount of \$282,548.00. Special Board meeting occurred June 13th to award the project. Work anticipated to begin mid to late July after pre-construction meeting. Project submittals currently being reviewed and site furnishings being ordered (solar lights, picnic tables, removeable bollards, info kiosk). Need to review contractors proposed import soil.	JULY/AUGUST 2019
Maidu Drive Repair (2018/2019)	25,000.00	The Bureau asked both ARD and PCWA to get additional budget cost estimates for the entire stretch of their portion of Maidu Drive (South of CVCC towards Auburn Folsom Road ending at the edge of the housing development) This is in addition to the estimates already received for the more damaged portion by CVCC. At some point the project(s) will need to be put out to formal bid. ARD is offering \$25K towards the re-paving of the bad section by CVCC/Bike Park. Staff obtained the additional cost estimates from the paving contractor and forwarded them off to the Bureau. Next steps by the Bureau are currently unknown.	TBD
MEADOW VISTA PARK			
Parking Lot Re-seal/Re-Stripe (2018/2019)	10,000.00	Parking lot maintenance project is planned for Fall 2019.	FALL 2019
MULTI-PARK ITEMS			
Streambed Alteration Agreement (2016/2017)	44,000.00	The Draft Vegetative Management Plan IS/MND (Initial Study/Mitigated Negative Declaration) was accepted by the Board in December 2018 and the Agreement is now in place.	Agreement in place, project on-going

Carry over projects from 2018/2019 list in YELLOW			
Fiscal Year Projects Total:		874,000.00	

Item 7.1 Cover Sheet for Annual Audit for Fiscal Year 2018/2019

Auburn Area Recreation and Park District Finance Committee meeting July, 2019; Board of Directors' meeting July, 2019.

The Issue: Shall the Auburn Area Recreation and Park District (the District) approve the annual audit conducted by Don Cole and Company?

Background: Don Cole and Company conducted an audit of the Auburn Area Recreation and Park District FY 2018/2019 Financial statements in May & June of 2019. The result of the audit is an unqualified opinion, meaning that the auditor found no discrepancies or problems associated with the way the District conducts its business nor with the accounting methods and financial transactions.

The District purchased a variety of equipment during the year valued at approximately \$224,350. The major item was a Toro Groundmaster Mower valued at \$62,500. A new Kioti Tractor was purchased for Recreation Park's Facility and Grounds staff, valued at approximately \$31,100. Two HVAC units were replaced in the Recreation Services Department, the computer room of the Customer Service Department totaling \$13,500. An irrigation pump, VFD pump and Rainbird filter pump were installed at Meadow Vista Park costing the District \$33,800. Other assets include a Pro-force Blower with trailer, New Picnic Tables and Benches for Regional Park, a Skid Sprayer and a 2014 Ford Transit Connect Van resulting in an additional \$40,300. \$206,600 was transferred from the equipment reserve to provide funding for the assets.

Additionally, the District expensed approximately \$668,500 in Capital Improvement projects during the 2018-2019 Fiscal Year. The funding for the Meadow Vista ADA Renovation was provided by County Mitigation and General funds. The Marsha Skinner Pool renovation was paid for out of the Capital Construction Reserves and General funds. The New Playground at Regional Park was funded by the General funds. The Pool Bleachers was paid from The City Trust funds (City Mitigation), the Future Capital Construction Reserves and General Funds. The major projects were as follows:

- | | |
|--|-----------|
| 1. Meadow Vista ADA Renovation: | \$126,700 |
| 2. Marsha Skinner Sierra Pool Renovation: | \$230,100 |
| 3. A New Playground at Regional Park: | \$121,700 |
| 4. A New Shade Structure for Pool Bleachers: | \$ 82,600 |

The District's property tax revenue increased by 5.8% this year over last year 2017/2018. The District is showing an increase in our overall Net Position of \$17,200.

The State of California, through GASB 68, mandates that all State agencies must recognize unfunded pension liabilities on their balance sheets. The Districts portion of unfunded pension liability totaled \$980,600 in 2018/2019 and was reduced by a special payment of \$46,100, making the net pension liability \$934,500. This assumes that every employee currently with the District works to full retirement age and accumulates 30 years of work history. While that is highly unlikely, GASB 68 requires such recognition of the liability. Because pension liability is long term, it does not fully affect the income statements of the District. CalPERS has adopted a "smoothing" method of amortizing the expense, so that the unfunded portion of the liability will be paid through increasing the percentage of payroll dollars paid into the system each year. So effectively, the District will pay an increased "premium" each year until the unfunded liability is extinguished. This will, of course, be expensed through the income statement. Additionally, because CalPERS uses an assumed rate of return on investment of 7% and the actual rate is less than the assumed rate, it creates a funding gap that must be made up by each government entity.

Staff, at the Boards direction, has created a reserve account to facilitate erasing the full amount of the District's unfunded portion of the liability. As of March 31, 2019, the reserve account had been funded by \$137,400.

Recommendation:

The Standing Finance Committee recommended forwarding the annual audit to the Board with a positive recommendation.

Attachment:

- 1) Letter Dated January 22, 2019 to Veona Galbraith
- 2) Final Audit from Don Cole and Company
- 3) Report on Internal Controls
- 4) Letter to the Board of Directors dated July 5, 2019

January 22, 2019

Veona Galbraith, Administrative Services Manager
Auburn Area Recreation and Parks District
123 Recreation Drive
Auburn, CA 95603

This letter confirms our arrangements for performing the electronic filing of the State Controller's Office Special Districts Annual Report for the Auburn Area Recreation and Parks District (District) for the year ended March 31, 2018.

The California State Controller's Office requires completed financial reports to be electronically submitted by January 31, 2019. You understand that electronic sites are a means to distribute information and, therefore we are not required to read information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In order to meet this deadline I will submit to you the completed report no later than January 23, 2019 for your approval.

In performing the objective stated above I will use the audited financial statements of the District. I will not do any procedure or take any action that could be construed as making management decisions or performing management functions on behalf of the District. However, I will provide advice and recommendations to assist management of the District in performing its functions and decisions. My engagement cannot be relied upon to disclose errors, fraudulent financial reporting, and misappropriation of assets, or illegal acts that may exist. However, I will inform the appropriate level of management of any material errors and of any evidence or information that comes to my attention during the performance of my engagement that fraud may have occurred. I will also report to the appropriate level of management any evidence or information that comes to my attention regarding illegal acts that may have occurred, unless they are clearly inconsequential. By your signature below, you understand that I have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

It is my understanding that management has designated qualified individuals with the necessary expertise, preferably within senior management, to be responsible and accountable for overseeing all the services performed as part of this engagement. By your signature below, you acknowledge that management agrees to evaluate the adequacy of, and accept responsibility for, the results of all the services performed as part of this agreement. In addition, you are responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

My fee for this service will be \$500. Payment for services is due when rendered, and interim billings may be submitted as work progresses and expenses are incurred. The engagement includes only those services described in this engagement letter. Any additional time spent regarding judicial proceedings, government organizations or regulatory bodies will be billed to you separately.

In the event of a dispute over fees for my engagement, we mutually agree to try in good faith to resolve the dispute through mediation by selecting a third party to help us reach an agreement. If we are unable to resolve the fee dispute through mediation, client and accountant agree to submit to resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead are accepting the use of arbitration for resolution.

If the foregoing is in accordance with your understanding, please sign a copy of the letter in the space provided and return it to the accountant.

Very truly yours,


Don Cole & Company

RESPONSE:

This letter correctly sets forth the understanding of the Auburn Area Recreation and Parks District.

Signed: 

Title: 

**DON COLE
& COMPANY**

CERTIFIED PUBLIC ACCOUNTANTS

2701 Del Paso Road, Suite 130-131
Sacramento, California 95835
Phone: (916) 925-5216
Fax: (916) 285-7194

**AUBURN AREA RECREATION
AND PARK DISTRICT
FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORTS
FOR THE FISCAL YEAR ENDED
MARCH 31, 2019**

**AUBURN AREA RECREATION AND PARK DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED MARCH 31, 2019
TABLE OF CONTENTS**

FINANCIAL SECTION

Independent Auditor’s Report	1-2
Management’s Discussion and Analysis	3-7
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements:	
Balance Sheet – Governmental Funds	10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	11
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	12
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	13
Notes to the Basic Financial Statements	14-27

REQUIRED SUPPLEMENTARY INFORMATION

Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund.....	28
Schedule of Contributions – CalPERS Miscellaneous Plan.....	29-30

SUPPLEMENTARY INFORMATION

Combining Balance Sheet – Non-Major Funds	31
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances – Non-Major Funds.....	32

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Auburn Area Recreation and Park District as of and for the year ended March 31, 2019, and the related notes to the financial statements, which collectively comprise the Auburn Area Recreation and Park District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Auburn Area Recreation and Park District as of March 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as compliance requirements, prescribed by the State Controller, governing special districts.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated July 5, 2019, on my consideration of the District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on page 28 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

The audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.


Don Cole & Company
Sacramento, California

July 5, 2019

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT DISCUSSION & ANALYSIS
MARCH 31, 2019**

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

In conjunction with the financial statements that begin on page 8, our discussion and analysis of the District's financial activity provides an overview of the financial health of ARD.

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

1. Statement of Net Position or Balance Sheet

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

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

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

2. Statement of Activities or Income Statement

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

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

3. Fund Financial Statements

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

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

Reporting the District's Most Significant Funds

Fund financial statements begin on page 10 and provide detailed information about the most significant funds – not the district as a whole. The District's Board of Directors establishes these funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes and other monies.

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

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

Financial Analysis

Governmental Activities

	<u>2019</u>	<u>2018</u>
Assets		
Current assets	\$ 4,173,376	\$ 4,422,576
Capital assets (net)	<u>6,783,604</u>	<u>6,348,342</u>
Total assets	<u>\$ 10,956,977</u>	<u>\$ 10,770,918</u>
Deferred outflows of resources	<u>\$ 390,633</u>	<u>\$ 541,505</u>
Liabilities		
Current liabilities	\$ 335,456	\$ 308,311
Long term liabilities	<u>934,476</u>	<u>966,748</u>
Total liabilities	<u>\$ 1,269,932</u>	<u>\$ 1,275,059</u>
Deferred inflows of resources	<u>\$ 62,379</u>	<u>\$ 39,273</u>
Net position		
Invested in capital assets	\$ 6,783,601	\$ 6,348,342
Unrestricted	<u>3,231,698</u>	<u>3,649,749</u>
Total net position	<u>\$ 10,015,299</u>	<u>\$ 9,998,091</u>

Unrestricted Funds are composed of:

	<u>2019</u>	<u>2018</u>
City Mitigation funds	\$ 492,654	\$ 419,809
Equipment Reserve funds	822,282	868,886
Contingency Reserve funds	450,000	450,000
Future Capital Construction Reserves	672,639	915,971
Arboretum Reserve	13,276	13,276
Atwood III reserves	1,097	(2,182)
CalPERS	137,400	91,600
Shockley Maintenance Reserves	-	6,781
ADA Reserve	20,032	70,032
Unrestricted General Fund balance	<u>622,318</u>	<u>815,576</u>
Total Unrestricted Funds	<u>\$ 3,231,698</u>	<u>\$ 3,649,749</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

The Net Position of the District as a whole increased by \$17,208 from 4/1/18 to 3/31/19. The District's programs for governmental activities include general government. The District had no business-type activities in 2018/19. A comparison of each programs revenues and expenses for the current year and prior year is presented below.

Governmental Activities		
	2019	2018
Revenues:		
Program revenues:		
Charges for services	\$ 1,244,013	\$ 1,166,056
Grants & contributions	39,247	37,314
Total program revenues	1,283,260	1,203,370
General Revenues:		
Property taxes	3,298,836	3,117,857
Rents & concessions	166,363	141,135
Interest income	82,069	66,452
Other general revenues	247,009	193,556
Total general revenues	3,794,277	3,519,000
Total revenues	5,077,537	4,722,370
Program expenses:		
General government	5,060,329	4,765,258
Interest on L/T debt	-	-
Total Program expenses	5,060,329	4,765,258
Change in net position	\$ 17,208	\$ (42,888)

Reconciliation of Budget

The final budget approved by the Board of Directors on April 27, 2017 reflected a projected surplus of \$40,317, inclusive of a \$50,000 Board required contribution to the Equipment Reserve and a Board required contribution of \$5,000 to the ADA reserve and a Board required contribution of \$45,800 to the CalPERS unfunded Liability reserve as well as a proposed contributions to the Future Capital Construction Reserve Fund in the amount of \$10,000 and the Equipment Reserves of an additional \$30,000. In 2018/2019, the District's base property tax revenues increased by 5.8%. The Mid-Year Budget Revision reflected a \$15,832 forecasted surplus which included no change to the contributions stated in the original budget.

The District reported an operational profit of \$17,208 (inclusive of mandatory contributions of \$100,800 to reserves) at fiscal year-end versus the projected mid-year forecast of \$15,832. Tax revenues, inclusive of RDA revenue (Redevelopment Pass Through) were forecasted to be \$3,177,026. Actual tax revenue came in at \$3,298,836.

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Capital Assets

	<u>March 31, 2019</u>	<u>March 31, 2018</u>
Capital assets, not being depreciated	\$ 2,362,488	\$ 2,380,107
Depreciable capital assets	14,379,940	13,546,130
Less: accumulated depreciation	<u>(9,958,827)</u>	<u>(9,577,895)</u>
Net depreciable capital assets	<u>4,421,113</u>	<u>3,968,235</u>
Net capital assets	<u>\$ 6,783,601</u>	<u>\$ 6,348,342</u>

The Year in Review and Our Future Outlook

ARD completed a few projects associated with its Capital Improvement Program and Asset Replacement Plan. All projects and Assets purchased in fiscal year 2018/2019 were funded through Future Capital Construction Reserves, Equipment Replacement Reserves, ADA Reserves, City and County Mitigation funds and General Funds. Some of the notable projects and assets purchases included the following:

- The Meadow Vista Restroom ADA Renovation was renovated including the new ADA ramp into the Restroom itself.
- Bocce Ball Fencing was installed along the retaining wall for safety at Recreation Park.
- The Marsha Skinner – Sierra Pool received a new Bleacher Shade Structure for the spectators at Recreation Park.
- Herschel Young Park in Old Town Auburn was updated and ARD helped fund that.
- Marsha Skinner-Sierra Pool received a major renovation this year at the Recreation Park complex.
- Regional Park on Dry Creek Road side, was updated with ADA access into the park, playground and pathway.
- New Security Cameras were installed at Regional Park on Dry Creek Road side.
- A new Kioti Tractor and Loader was purchased from N & S Tractor for Recreation Park.
- A new Toro Groundmaster Mower 4000-D T4 was purchased from Turf Star, Inc. for Meadow Vista Park area.
- A new HVAV Mini-Split Fujitsu was installed by Makii Heating and Air at the Auburn Elementary Discovery Camp modular.
- A Skid Sprayer was purchased from Ben Meadows for Regional Park.
- Meadow Vista's Irrigation Pump, VFD Pump and Rainbird Filter pump were replaced by Anderson's and Cornerstone Environmental Contractors.

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

- A new Diving Board replaced the old one at Marsha Skinner-Sierra Pool at Recreation Park.
- A second Golpher X Control Device was purchased for Recreation Park.
- A Pro-Force Blower and Trailer was purchased from Turf Star, Inc. for Regional Park.
- 6, 7' Green Picnic Tables and 2, 6' Green Park Benches were replaced around Regional Park's pond and walking path.
- Staff replaced Auburn Elementary Discovery Club Modular's flooring.
- Customer Service's Computer Room HVAC was replaced by Steffen's HVAC Services with a Fujitsu Ductless Mini Split 2 ton unit.
- Recreation Service's offices HVAC was replaced by Spoons Heating and Air with a new Bryant 3 ton unit.
- A used 2014 Ford Transit Connect Van from AutoNation Mazda.

The District's overall property tax revenues declined substantially from fiscal year 07/08 through fiscal 2012/2013 and began to recover in FY 2013/2014. The following data illustrate the trends:

2007/2008:	\$2,711,000
2008/2009:	\$2,695,000
2009/2010:	\$2,628,000
2010/2011:	\$2,443,000
2011/2012:	\$2,354,000
2012/2013:	\$2,494,000
2013/2014:	\$2,466,000
2014/2015:	\$2,604,000
2015/2016:	\$2,824,980
2016/2017:	\$2,999,467
2017/2018:	\$3,117,857
2018/2019:	\$3,298,841

The District has been able to balance its budgets each year through attrition, cost cutting, control of benefit expenses and shrewd purchasing of supplies and services. This past year has seen a return to continuing modest increases in property tax revenues as well as increases in program revenues. While we are cautiously optimistic that the economy is continuing to improve, we will continue to budget conservatively to maintain a strong balance sheet and to keep the parks in peak condition.

Should any member of the public have questions regarding this report, District management may be contacted at the following address:

The audit for Fiscal 2018/2019 may also be viewed at the Districts website, www.auburnrec.com

Auburn Area Recreation and Park District
471 Maidu Drive
Auburn, CA 95603
(530) 885-8461

**AUBURN AREA RECREATION AND PARK DISTRICT
BASIC FINANCIAL STATEMENTS
MARCH 31, 2019**

**AUBURN AREA RECREATION AND PARK DISTRICT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
AS OF MARCH 31, 2019**

	<u>Governmental Activities</u>
ASSETS:	
Current assets:	
Cash and investments	\$ 4,124,341
Accounts receivable	23,881
Prepaid insurance	<u>25,154</u>
Total current assets	<u>4,173,376</u>
Noncurrent assets:	
Capital assets	16,742,428
Less: accumulated depreciation	<u>(9,958,827)</u>
Capital assets, net	<u>6,783,601</u>
Total noncurrent assets	<u>6,783,601</u>
Total assets	<u>\$ 10,956,977</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 390,633</u>
LIABILITIES:	
Current liabilities:	
Accounts payable	\$ 44,190
Accrued payroll	128,240
Compensated absences	139,470
Deposits	<u>23,556</u>
Total current liabilities	<u>335,456</u>
Noncurrent liabilities:	
Net pension liability	<u>934,476</u>
Total noncurrent liabilities	<u>934,476</u>
Total liabilities	<u>\$ 1,269,932</u>
DEFERRED INFLOWS OF RESOURCES	<u>\$ 62,379</u>
NET POSITION:	
Invested in capital assets, net of related debt	\$ 6,783,601
Unrestricted	<u>3,231,698</u>
Total net position	<u>\$ 10,015,299</u>

See accompanying notes to basic financial statements

**AUBURN AREA RECREATION AND PARK DISTRICT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

	Program Revenues				Net (Expense) Revenue and Change in Net Position
Expenses	Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Governmental Activities	
GOVERNMENTAL ACTIVITIES:					
Recreation	\$ 5,060,329	\$ 1,244,013	\$ 1,908	\$ 37,339	\$ (3,777,069)
Total governmental activities	\$ 5,060,329	\$ 1,244,013	\$ 1,908	\$ 37,339	(3,777,069)
GENERAL REVENUES:					
					3,298,836
					82,069
					166,363
					247,009
					3,794,277
					17,208
					9,998,091
					\$ 10,015,299

See accompanying notes to basic financial statements

**AUBURN AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF MARCH 31, 2019**

	<u>General Fund</u>	<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS:			
Cash and investments	\$ 3,610,387	\$ 513,954	\$ 4,124,341
Accounts receivable	23,881	-	23,881
Prepaid expenses	25,154	-	25,154
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 3,659,422</u>	<u>\$ 513,954</u>	<u>\$ 4,173,376</u>
LIABILITIES:			
Accounts payable	\$ 44,190	\$ -	\$ 44,190
Accrued payroll	128,240	-	128,240
Compensated absences	139,470	-	139,470
Deposits	23,556	-	23,556
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>335,456</u>	<u>-</u>	<u>335,456</u>
FUND BALANCES:			
Nonspendable	25,154	-	25,154
Committed	2,116,726	492,654	2,609,380
Unassigned	<u>1,182,086</u>	<u>21,300</u>	<u>1,203,386</u>
TOTAL FUND BALANCES	<u>3,323,966</u>	<u>513,954</u>	<u>3,837,920</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,659,422</u>	<u>\$ 513,954</u>	<u>\$ 4,173,376</u>

See accompanying notes to basic financial statements

**AUBURN AREA RECREATION AND PARK DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Total fund balances, governmental funds	\$ 3,837,920
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:	
Total historical cost of capital assets	16,742,428
Less: accumulated depreciation	(9,958,827)
Governmental funds do not report long-term liabilities.	
Net pension liability	(934,476)
Amounts reported as deferred outflows/inflows of resources related to the District's pension plan will be allocated to future fiscal years.	
Deferred outflows	390,633
Deferred inflows	<u>(62,379)</u>
Total net position – governmental funds	<u>\$ 10,015,299</u>

See accompanying notes to basic financial statements

**AUBURN AREA RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

	<u>General Fund</u>	<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
REVENUES:			
Program revenues	\$ 1,244,013	\$ -	\$ 1,244,013
Rents and concessions	166,295	68	166,363
Grants and donations	12,640	26,607	39,247
Interest income	73,352	8,717	82,069
Mitigation fees	65,000	122,928	187,928
Tax revenue	3,275,620	23,216	3,298,836
Miscellaneous revenue	<u>59,081</u>	<u>-</u>	<u>59,081</u>
TOTAL REVENUES	<u>4,896,001</u>	<u>181,536</u>	<u>5,077,537</u>
EXPENDITURES:			
Program expenditures	267,081	-	267,081
Operations and supplies	340,056	16,903	356,959
Utilities	234,508	4,288	238,796
Legal fees	8,634	-	8,634
Professional services	37,488	6,660	44,148
Building and grounds maintenance	400,952	1,804	402,756
Property tax administration/LAFCO	93,457	-	93,457
Salaries	2,236,918	8,001	2,244,919
Benefits and payroll costs	810,242	-	810,242
Capital outlay	<u>828,090</u>	<u>58,800</u>	<u>886,890</u>
TOTAL EXPENDITURES	<u>5,257,426</u>	<u>96,456</u>	<u>5,353,882</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(361,425)</u>	<u>85,080</u>	<u>(276,345)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	1,267	1,267
Transfers out	<u>(1,267)</u>	<u>-</u>	<u>(1,267)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,267)</u>	<u>1,267</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(362,692)	86,347	(276,345)
FUND BALANCE, beginning of year	<u>3,686,658</u>	<u>427,607</u>	<u>4,114,265</u>
FUND BALANCE, end of year	<u>\$ 3,323,966</u>	<u>\$ 513,954</u>	<u>\$ 3,837,920</u>

See accompanying notes to basic financial statements

**AUBURN AREA RECREATION AND PARK DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Total net change in fund balance, governmental funds \$ (276,345)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in government funds because:

Capital outlays are reported in government funds as expenditures. However, in the government-wide Statement of Activities and changes in net position, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.

Capital asset additions	886,890
Capital asset deletions	(11,294)

Depreciation expense on capital assets is reported in the government-wide Statement of Activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds.	(440,337)
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Net change in the deferred outflows and deferred inflows	(173,978)
Decrease (increase) in the net pension liability	<u>32,272</u>

Change in net position – governmental activities	<u>\$ 17,208</u>
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See accompanying notes to basic financial statements

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

The financial statements of the Auburn Area Recreation and Park District are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The District's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The Auburn Area Recreation and Park District was formed under Section 5780.15 of the California Public Resources Code. The District operates under a Board of Directors and provides the following services: maintaining recreation and park facilities, recreational services, and general administrative services.

BASIS OF PRESENTATION

A. Government-wide Financial Statements

The government-wide financial statements, comprised of the Statement of Net Position and the Statement of Activities, report aggregated information for the overall government for all the activities of the primary government.

Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other non-exchange revenues are reported separately. The Statement of Net Position presents the overall government's financial position at year-end. The Statement of Activities presents direct expenses of a given function or identifiable activity offset by program revenues for the fiscal reporting period. The resulting net expense or revenue is then totaled and offset by general revenues producing the aggregate change in net position for the period. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity of the government, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Taxes and other non-exchange revenues not properly included among program revenues are reported as general revenues.

B. Fund Financial Statements

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The emphasis in fund financial statements is on the major funds in the governmental activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenue or expenditures) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Fund Financial Statements (continued)

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The District reports the General Fund as a major fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains three special revenue funds, which are reported as non-major funds:

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

A. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

B. Governmental Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or as soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Taxes, intergovernmental revenue, licenses and permits, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Statement No. 33, Accounting and Financial Reporting for Non-exchange Transactions. Non-exchange transactions are grouped into four classes, based on their principal characteristics. The accounting treatment for each type of transaction is as follows:

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (continued)

Imposed Non-exchange Revenue, result from assessments on non-governmental entities, other than assessments on exchange transactions. Examples include: ad valorem (property) taxes and fines, penalties, and property forfeitures. Assets from imposed nonexchange revenues are recognized in the period when an enforceable legal claim to the assets arises or when the resources are received, whichever occurs first. Property taxes are recognized in the period for which the taxes are levied. All other imposed nonexchange revenues are recognized in the same period that the assets are recognized.

Government-mandated Non-exchange Transactions, frequently established eligibility requirements before a transaction can occur. Examples include federal awards and state financial assistance. Until the requirements are met, the recipient does not have a receivable and the recognition of revenue received in advance is deferred. The providers (usually federal, state, and county governments) often offer resources on a reimbursement ("expenditure-driven") basis at the time the recipient has incurred allowable costs under the applicable program.

Voluntary Non-exchange Transactions, result from legislative or contractual agreements other than exchanges, entered into willingly by two or more parties. Examples include certain grants, entitlements, and donations by non-governmental entities. Principal characteristics of these types of transactions are (1) they are not imposed on the provider or recipient, and (2) fulfillment of eligibility requirements is essential for a transaction to occur. Assets and revenues are recognized when all applicable eligibility requirements, including time requirements, are met. Resources received in advance are reported as deferred revenue.

Derived Tax Revenue, result from assessments imposed on exchange transactions. Examples include income taxes, sales taxes, and other assessments on earnings or consumption.

CASH AND CASH EQUIVALENTS

For purposes of the statement of net position/balance sheet, the District considers all short-term highly liquid investments, including restricted assets, and amounts held with the fiscal agent to be cash and cash equivalents. Amounts held with the fiscal agent and investments are available on demand to the District.

CAPITAL ASSETS

Capital assets, which include property, facilities, and equipment are capitalized provided such cost exceeds \$1,000 and the expected useful life of the asset is more than three years. Capital assets are reported at historical cost, or estimated historical cost if constructed. Contributed assets are reported at fair market value as of the date received.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

CAPITAL ASSETS (continued)

Depreciation is reported using the straight-line method calculated on a service-life basis to amortize the cost of the assets over their estimated economic useful lives, which are as follows:

<u>Asset</u>	<u>Years</u>
Structures	20
Equipment	10
Computer equipment	3
Vehicles	8
Furniture	10
Small tools	5

DUE FROM OTHER GOVERNMENTS

The District's receivables include amounts due from other governmental agencies and consist mostly of specific planning grants. Management has determined that the District's receivables are fully collectible. Accordingly, no allowance for doubtful accounts has been made.

VACATION, SICK LEAVE, AND OTHER COMPENSATED ABSENCES

District employees are entitled to certain compensated absences based on the length of their employment, which will be paid to them upon separation from the District. Compensated absences accumulate and are accrued when they are earned. The balance at March 31, 2019 was \$139,470.

NET POSITION

The government-wide financial statements utilize a net position presentation. Net position comprises the various net earnings from operating income, non-operating revenues and expenses and capital contributions. Net position is classified in the following three components:

Invested in capital assets net of related debt consist of capital assets less accumulated depreciation and net of outstanding balances of any debts used to finance those assets, such as loans.

Restricted may be used only to finance specific types of transactions. These restrictions may be established by debt covenants, grantors, or laws or regulations of other governments. Restricted net position represents the balance of restricted assets less the outstanding balances of any liabilities that will be settled using restricted assets.

Unrestricted net position are those that do not meet the definition of either net position invested in capital assets net of related debt or restricted net position.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

FUND BALANCE

In accordance with Government Accounting Standards Board (GASB) No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the District classifies governmental fund balances as follows:

Nonspendable – includes amounts that are not in a spendable form or are required to be maintained intact.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors of amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the District Manager or Board of Directors.

Unassigned – includes positive fund balance within the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

USE OF ESTIMATES

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could vary from the estimates assumed in preparing the financial statements.

FAIR VALUE MEASUREMENT

The District uses a framework for defining and measuring fair value in accordance with generally accepted accounting principles, which maximizes the use of observable inputs and minimizes the use of unobservable inputs. There are three levels of inputs that may be used to measure fair value;

Level 1 uses quoted prices and active markets for identical assets or liabilities when determining fair market value;

Level 2 uses non active quoted prices for similar assets and liabilities that can be corroborated with market data;

Level 3 uses unobservable information with little or no market data.

The District reports assets and liabilities using level 1 inputs.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

RISK MANAGEMENT

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

GASB 63 – FINANCIAL REPORTING OF DEFERRED OUTFLOWS OF RESOURCES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

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

Note 2 CASH AND INVESTMENTS

The District maintains commercial bank accounts and accounts with the Placer County Treasurer.

The District's cash balances at March 31, 2019 are:

	<u>General Fund</u>	<u>Atwood Park Fund</u>	<u>City Mitigation Fund</u>	<u>Youth Assistance Fund</u>	<u>Government- wide</u>
Imprest Fund (Petty Cash)	\$ 580	\$ -	\$ -	\$ -	\$ 580
First Foundation Bank	165,146	-	-	-	165,146
Placer County Treasurer – General	3,411,353	-	-	-	3,411,353
ADA Reserve Account	20,032	-	-	-	20,032
Placer County Treasurer – City Trust	-	-	492,654	-	492,654
Youth Assistance Fund – In District	-	-	-	20,203	20,203
Atwood III Fund	-	93	-	-	93
Atwood III – Equipment Replacement Fund	-	1,004	-	-	1,004
Arboretum Grant Fund	13,276	-	-	-	13,276
Shockley Maintenance Fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash and Cash Equivalents	<u>\$ 3,610,387</u>	<u>\$ 1,097</u>	<u>\$ 492,654</u>	<u>\$ 20,203</u>	<u>\$ 4,124,341</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Note 2 CASH AND INVESTMENTS (continued)

POOLED FUNDS

The District maintains substantially all of its cash in the Placer County Treasury. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the deposits are maintained in a recognized pooled investment fund under the care of a third party and the share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial risk classification is required.

In accordance with applicable State laws, the Placer County Treasurer may invest in derivative securities. However, at March 31, 2019 the Placer County Treasurer has represented that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

DEPOSITS – CUSTODIAL CREDIT RISK

The carrying amount of the District's accounts was \$4,124,341 and the custodial balance was \$4,238,054 (\$3,958,615 with Placer County Treasurer and \$279,439 with the bank) at March 31, 2019. Deposits held in banks and in the revolving fund are insured up to \$250,000 by the Federal depository Insurance Corporation.

INTEREST RATE RISK

The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

CREDIT RISK

The District does not have a formal investment policy that limits its investment choices other than the limitation of State law.

CONCENTRATION OF CREDIT RISK

The District does not place limits on the amount it may invest in any one issuer. At March 31, 2019 the District had no concentration of credit risk.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Note 3 CAPITAL ASSETS

Government-wide financial statements report capital assets whereas fund financial statements do not present general government capital assets but are shown in the Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position.

At March 31, 2019, the District's capital assets consisted of the following:

	<u>April 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclass- ifications</u>	<u>March 31, 2019</u>
Capital assets, not being depreciated:					
Land	\$ 1,970,546	\$ -	\$ -	\$ -	\$ 1,970,546
Construction in progress	<u>409,561</u>	<u>621,947</u>	<u>-</u>	<u>(639,566)</u>	<u>391,942</u>
Total capital assets, not being depreciated	<u>2,380,107</u>	<u>621,947</u>	<u>-</u>	<u>(639,566)</u>	<u>2,362,488</u>
Depreciable capital assets:					
Buildings & improvements	12,168,109	42,943	-	639,566	12,850,618
Equipment & furniture	1,130,690	204,050	(70,699)	-	1,264,041
Vehicles	<u>247,331</u>	<u>17,950</u>	<u>-</u>	<u>-</u>	<u>265,281</u>
Total depreciable capital assets	<u>13,546,130</u>	<u>264,943</u>	<u>(70,699)</u>	<u>639,566</u>	<u>14,379,940</u>
Less: accumulated depreciation					
Buildings & improvements	(8,736,378)	(351,462)	-	-	(9,087,840)
Equipment & furniture	(670,105)	(74,947)	59,405	-	(685,647)
Vehicles	<u>(171,412)</u>	<u>(13,928)</u>	<u>-</u>	<u>-</u>	<u>(185,340)</u>
Total accumulated depreciation	<u>(9,577,895)</u>	<u>(440,337)</u>	<u>59,405</u>	<u>-</u>	<u>(9,958,827)</u>
Net depreciable capital assets	<u>3,968,235</u>	<u>(175,394)</u>	<u>(11,294)</u>	<u>639,566</u>	<u>4,421,113</u>
Net capital assets	<u>\$ 6,348,342</u>	<u>\$ 446,553</u>	<u>\$ (11,294)</u>	<u>\$ -</u>	<u>\$ 6,783,601</u>

Depreciation expense was charged to government functions as follows:

Recreation	\$440,337
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Note 4 PROPERTY TAXES

Assessments attach as an enforceable lien on property as of January 1. Taxes are levied on March 1 and are payable in two installments, April 15 and November 15. The County of Placer bills and collects assessments and apportions collections to the District.

Note 5 CONTINGENCIES

As of March 31, 2019 the District did not have any pending litigation or potential non-disclosed liabilities that management believes would have a material effect on the financial statements.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Note 6 EMPLOYEE RETIREMENT PLAN

A. General Information About the Plan

Plan Description: The District's defined benefit pension plan, the Miscellaneous Plan of Auburn Area Recreation and Park District, provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Miscellaneous Plan of Auburn Area Recreation and Park District is part of the California Public Employees' Retirement System (CalPERS), an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements are established by State statutes within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS annual financial report may be obtained from CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50-55 with statutorily reduced benefits. Death benefits are the pre-retirement Optional Settlement 2W Death Benefit, and the post-retirement death benefit lump sum. The cost of living adjustments for each plan are applied as specified by the Public Employees Retirement Law.

Funding Policy: The District makes contributions required as the employer. The contribution requirements of the plan are established and may be amended by CalPERS. Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

B. Actuarial Assumptions

The total pension liability for this plan in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2014
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.50% ¹

¹ Net of pension plan investment expenses, including inflation

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

E. Discount Rate

The discount rate used to measure the total pension liability was 7.15% for the Safety Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

Changes of Assumptions: The discount rate was changed from 7.65 percent (net of administrative expense) to 7.15 percent to correct for an adjustment to exclude administrative expense. According to Paragraph 30 of GASB 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.15 percent investment return assumption used in this accounting valuation is net of administrative expenses.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2019. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2019-19 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as they have changed their methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

E. Discount Rate (continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1–10¹</u>	<u>Real Return Years 11+ ²</u>
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0	0.99	2.43
Inflation Sensitive	6.0	0.45	3.36
Private Equity	12.0	6.83	6.95
Real Estate	11.0	4.50	5.13
Infrastructure and Forestland	3.0	4.50	5.09
Liquidity	2.0	(0.55)	(1.05)

¹ An expected inflation of 2.5% used for this period

² An expected inflation of 3.0% used for this period

E. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>Discount Rate – 1% (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>Discount Rate + 1% (8.15%)</u>
Plan's Net Pension Liability	\$1,680,035	\$934,476	\$319,030

F. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of March 31, 2019, the District reported net pension liabilities of \$934,476.

The District's net pension liability for its Plan with CalPERS is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2018, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures.

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

**E. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources
Related to Pensions (continued)**

The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability as of June 30, 2018 was as follows:

Miscellaneous Plan 0.02480%

For the fiscal year ended March 31, 2019 the District recognized pension expense of \$206,526 in its Government-wide financial statements. Pension expense represents the change in the net pension liability during the measurement period adjusted for actual contribution, the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, changes in the District's proportion of the pool, and plan benefits.

At March 31, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to this pension plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions	\$ 106,533	\$ 26,109
Differences between expected and actual experience	35,854	12,201
Net difference between projected and actual earnings on pension plan investments	4,620	-
Differences between District's contributions and proportionate share of contributions	74	24,069
Change in District's proportion	123,370	-
Pension contributions subsequent to the measurement date	<u>120,181</u>	<u>-</u>
Totals	<u>\$ 390,633</u>	<u>\$ 62,379</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

**E. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources
Related to Pensions (continued)**

\$120,181 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended March 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to this pension plan will be recognized as pension expense as follows:

<u>Year Ended March 31,</u>	
2020	137,920
2021	93,051
2022	(14,493)
2023	(8,405)
Thereafter	-

Note 7 FUND BALANCE

The District reports fund balances in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. All fund balance categories are reported in the aggregate on the face of the balance sheet. All components of those fund balances and specific purposes are identified as follows:

	<u>General Fund</u>	<u>Non-Major Funds</u>	<u>Totals</u>
Nonspendable:			
Prepaid expenses	\$ 25,154	\$ -	\$ 25,154
Committed:			
Annual contingency	450,000	-	450,000
Future capital construction	672,639	-	672,639
Annual equipment replacement	822,282	-	822,282
City mitigation fund	-	492,654	492,654
CalPERS unfunded liability	137,400	-	137,400
Shockley maintenance fund	-	-	-
Arboretum grant fund	13,276	-	13,276
Atwood III reserves	1,097	-	1,097
ADA reserve	20,032	-	20,032
Total Committed	2,116,726	492,654	2,609,380
Unassigned	1,182,086	21,300	1,203,386
Total Fund Balances	\$ 3,323,966	\$ 513,954	\$ 3,837,920