

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

**6:00 PM**

**THURSDAY, NOVEMBER 21, 2019, 6:00 P.M.  
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 are 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 employee of the month by Facilities and Grounds Manager Jesse Williams to Facilities and Grounds Manager Dave Madruga.

**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 Meeting from October 30, 2019**

Review and Approval of Minutes of the Board of Directors Meeting from October 30, 2019

\_\_\_\_\_ **5.2 Review of Cash Requirements for October, 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 October, 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.

\_\_\_\_\_ **5.4 Resolution Number 2019-29: Transfer of Equipment Reserve Funds (Standing Finance Committee)**

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution Number 2019-29, a resolution authorizing the transfer of funds from the Equipment Reserve Fund to reimburse the general fund for the purchase of a Fujitsu Heat/Air Unit for Christian Valley Park's Tutor Totter Preschool and a Rain Bird Pump for Regional Park?

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 UNFINISHED BUSINESS**

**7.1 Appointment for New Auditor (Standing Finance Committee)**

Shall the Auburn Area Recreation and Park District (ARD) choose a new auditor for the years 2020, 2021, and 2022?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ferris \_\_\_\_\_ Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

\_\_\_\_\_ **8.0 NEW BUSINESS**

**8.1 Energy Savings Performance Contract (Standing Finance Committee)**

Shall the Auburn Area Recreation and Park District (ARD) move forward with establishing an Energy Savings Performance Contract?

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**

1. Correspondence to District Administrator Kahl Muscott from Lachlan Ryan.

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

\_\_\_\_\_ 13.0 CLOSED SESSION

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

Title: District Administrator

\_\_\_\_\_ 14.0 OPEN SESSION – REPORT/ACTION ON OR ABOUT CLOSED SESSION

ADJOURNMENT

AUBURN AREA RECREATION AND PARK DISTRICT

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

11-15-19  
Date

10:00 Am  
Time

P. Larson  
Clerk to the Board

**SECTION: 5.0**

**ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES OF THE  
BOARD OF DIRECTORS MEETING FROM  
OCTOBER 30, 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  
Wednesday, October 30, 2019, 6:00 p.m., Canyon View Community Center  
471 Maidu Drive, Auburn, CA**

**Board Members**

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

**Board Members**

**Absent:** None.

**Staff Present:**

Kahl Muscott, District Administrator  
Veona Galbraith, Administrative Services Manager  
Jesse Williams, Facilities & Grounds Manager  
Manouch Shirvanioun, Customer Service/Marketing Manager  
Mark Brunner, Recreation 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**

A presentation of employee of the month was given to Park Worker Chris McCaughna by Facilities & Grounds Manager Jesse Williams.

**3.0 AGENDA REVIEW, CHANGES AND APPROVAL**

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

**Roll Call Vote**

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

5 – 0 Motion carries.

**4.0 PUBLIC COMMENT**

None.

**5.0 CONSENT ITEMS**

**5.1 Review and Approval of Minutes of the Board of Directors Meeting from September 26, 2019 and Minutes of the Special Meeting of the Board of Directors from October 1, 2019**

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

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

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

**Roll Call Vote**

Director Ferris – Yes

Director Ainsleigh – Yes

Director Gray – Yes

Director Holbrook – Abstain

Director Lynch – Yes

4 – 0 – 1 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.

## **7.0 UNFINISHED BUSINESS**

### **7.1 New Memo of Understanding Between ARD and the City of Auburn (Program, Personnel, Policy, Fee & Legal Review Committee)**

A motion was made by Director Ainsleigh to incorporate amendments to the Memo of Understanding, there was no second to the motion. Motion died for lack of a second. A motion was made by Director Holbrook and seconded by Director Ferris to approve the new Memo of Understanding Between ARD and the City of Auburn.

#### **Roll Call Vote**

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

5 - 0 Motion carries.

### **7.2 Amending 2019/2020 Project List (Acquisition & Development Committee)**

A motion was made by Director Ainsleigh and seconded by Director Gray to approve amending the existing 2019/2020 Project List to coincide with the Fiscal Year 2019/2020 Budget Revision.

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

4 - 1 Motion carries.

### **7.3 Mid-Year Update of Obsolescence List (Standing Finance Meeting)**

A motion was made by Director Holbrook and seconded by Director Ainsleigh to approve the updated 5-Year Obsolescence List.

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

5 - 0 Motion carries.



**7.4 Final Mid-Year Budget Revision for Fiscal Year 2019/2020 (Standing Finance Committee)**

A motion was made by Director Lynch and seconded by Director Ainsleigh to approve the Final Mid-Year Budget Revision for Fiscal Year 2019/2020 and adopt Resolution Number 2019-28.

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

4 - 1 Motion carries.

**8.0 NEW BUSINESS**

**8.1 CalPERS Change in ARD's Medical Benefit Contributions (Program, Personnel, Policy, Fee & Legal Review Committee)**

A motion was made by Director Ainsleigh and seconded by Director Ferris to approve the CalPERS change in ARD's medical benefit contributions.

**Roll Call Vote**

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

5 - 0 Motion carries.

**8.2 Claim Against ARD – Fall at CVCC**

A motion was made by Director Holbrook and seconded by Director Ainsleigh to approve the claim against ARD for a fall taken at the Canyon View Community Center.

**Roll Call Vote**

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

5 - 0 Motion carries.

**9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

1. Proposed Board and Committee Meeting Schedule for November and December, 2019.
2. Review of last five years of volunteer hours.
3. 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**

None.

**13.0 CLOSED SESSION – There were no topics for closed session.**

**ADJOURNMENT** - As there was no further business, the meeting was adjourned at 6:58 p.m. by Chairman Ferris.

\_\_\_\_\_  
Board Secretary

\_\_\_\_\_  
Date

**SECTION: 5.0**

**ITEM: 5.2 REVIEW OF CASH REQUIREMENTS FOR  
OCTOBER, 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: \$425,767.91**

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

Ranges: From: To:  
 Check Number First Last  
 Vendor ID First Last  
 Vendor Name First Last  
 Check Date From: To:  
 Checkbook ID COMM 1ST COMM 1ST

Sorted By: Check Number

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
19237	S0016	Sam's Club	10/4/2019	COMM 1ST	PMCHK00002595	\$763.11
19238	S1007	Stationary Engineers, Local 39	10/4/2019	COMM 1ST	PMCHK00002595	\$410.33
19239	U0033	United States Treasury	10/4/2019	COMM 1ST	PMCHK00002595	\$75.00
19240	V0017	Vehicle Registration Collectio	10/4/2019	COMM 1ST	PMCHK00002595	\$131.00
19241	P0029	Placer County Environmental He	10/3/2019	COMM 1ST	PMCHK00002596	\$187.00
19242	1099-104	Thomas Seibel	10/11/2019	COMM 1ST	PMCHK00002597	\$65.00
19243	1099-193	Celena Polena	10/11/2019	COMM 1ST	PMCHK00002597	\$312.00
19244	1099-256	Healing Pastures, Inc.	10/11/2019	COMM 1ST	PMCHK00002597	\$60.00
19245	1099-269	Deborah Lynn	10/11/2019	COMM 1ST	PMCHK00002597	\$195.00
19246	1099-271	Kelpro Security	10/11/2019	COMM 1ST	PMCHK00002597	\$1,758.00
19247	1099-291	Isaac Humber	10/11/2019	COMM 1ST	PMCHK00002597	\$175.50
19248	1099-313	Alison Lloyd	10/11/2019	COMM 1ST	PMCHK00002597	\$252.00
19249	1099-342	Susie Bell	10/11/2019	COMM 1ST	PMCHK00002597	\$18.00
19250	1099-5	Daniel Crandall	10/11/2019	COMM 1ST	PMCHK00002597	\$193.20
19251	1099-53	Patricia Waskowiak	10/11/2019	COMM 1ST	PMCHK00002597	\$45.64
19252	A0001	Recology Auburn Placer	10/11/2019	COMM 1ST	PMCHK00002597	\$818.92
19253	A0002	A&A Stepping Stone Mfg., Inc.	10/11/2019	COMM 1ST	PMCHK00002597	\$187.39
19254	A0027	Recology Auburn Placer	10/11/2019	COMM 1ST	PMCHK00002597	\$1,306.84
19255	A0051	Anderson's Sierra Pipe Co.	10/11/2019	COMM 1ST	PMCHK00002597	\$136.69
19256	B0071	Mark Brunner	10/11/2019	COMM 1ST	PMCHK00002597	\$23.00
19257	C0041	CPRS	10/11/2019	COMM 1ST	PMCHK00002597	\$150.00
19258	C0072	CIT Technology Fin. Serv., Inc	10/11/2019	COMM 1ST	PMCHK00002597	\$576.93
19259	C0111	Cal.net	10/11/2019	COMM 1ST	PMCHK00002597	\$66.90
19260	C0130	Cirrus Group LLC	10/11/2019	COMM 1ST	PMCHK00002597	\$683.00
19261	D0010	Diamond Pacific	10/11/2019	COMM 1ST	PMCHK00002597	\$1,274.90
19262	D0015	Department of Social Services	10/11/2019	COMM 1ST	PMCHK00002597	\$242.00
19263	D0025	Dawson Oil Company	10/11/2019	COMM 1ST	PMCHK00002597	\$3,769.53
19264	D0066	De Lage Landen Financial Servi	10/11/2019	COMM 1ST	PMCHK00002597	\$332.48
19265	E0008	Ewing Irrigation Products, Inc	10/11/2019	COMM 1ST	PMCHK00002597	\$26,114.29
19266	F0038	Fastenal Company	10/11/2019	COMM 1ST	PMCHK00002597	\$1,657.75
19267	G0006	Gold Country Media Publication	10/11/2019	COMM 1ST	PMCHK00002597	\$130.00
19268	G0045	GSSA	10/11/2019	COMM 1ST	PMCHK00002597	\$686.40
19269	G0095	The Garland Co, Inc	10/11/2019	COMM 1ST	PMCHK00002597	\$2,606.96
19270	H0007	Hall's Towing, Inc.	10/11/2019	COMM 1ST	PMCHK00002597	\$150.00
19271	K0011	Kaiser Foundation Health Plan,	10/11/2019	COMM 1ST	PMCHK00002597	\$16,872.40
19272	L0027	Pat Larson	10/11/2019	COMM 1ST	PMCHK00002597	\$46.92
19273	L0033	Les Schwab	10/11/2019	COMM 1ST	PMCHK00002597	\$130.35
19274	M0019	Kahl Muscott	10/11/2019	COMM 1ST	PMCHK00002597	\$222.53
19275	M0074	Miracle Playsystems Inc	10/11/2019	COMM 1ST	PMCHK00002597	\$2,404.66
19276	M0098	Meadow Vista County Water Dist	10/11/2019	COMM 1ST	PMCHK00002597	\$2,242.13
19277	M0099	George Eric Menig	10/11/2019	COMM 1ST	PMCHK00002597	\$5,375.00
19278	N0048	Normac, Inc.	10/11/2019	COMM 1ST	PMCHK00002597	\$36.39
19279	P0005	Placer County Water Agency	10/11/2019	COMM 1ST	PMCHK00002597	\$227.02
19280	P0007	Pacific Gas & Electric Company	10/11/2019	COMM 1ST	PMCHK00002597	\$558.53
19281	P0023	PG&E	10/11/2019	COMM 1ST	PMCHK00002597	\$88.33
19282	P0072	Sheryl Petersen	10/11/2019	COMM 1ST	PMCHK00002597	\$109.62
19283	R0073	Riebes Auto Parts	10/11/2019	COMM 1ST	PMCHK00002597	\$692.11
19284	S0008	Sherwin-Williams	10/11/2019	COMM 1ST	PMCHK00002597	\$20.80
19285	S0009	Sierra Saw Sales And Service	10/11/2019	COMM 1ST	PMCHK00002597	\$510.25
19286	S0018	Sunland Analytical Lab, Inc.	10/11/2019	COMM 1ST	PMCHK00002597	\$70.00
19287	S0034	Thatcher Company	10/11/2019	COMM 1ST	PMCHK00002597	\$1,840.33
19288	S0050	Sierra Safety	10/11/2019	COMM 1ST	PMCHK00002597	\$208.94
19289	S0052	Sierra Custom Awards & More	10/11/2019	COMM 1ST	PMCHK00002597	\$11.80
19290	S0054	Souza's Tire Service	10/11/2019	COMM 1ST	PMCHK00002597	\$783.17
19291	S0094	Manouch Shirvanioun	10/11/2019	COMM 1ST	PMCHK00002597	\$40.25
19292	S0145	SCP Pool Distributors LLC	10/11/2019	COMM 1ST	PMCHK00002597	\$208.29

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
19293	S1000	State Of California/DOJ	10/11/2019	COMM 1ST	PMCHK00002597	\$138.00
19294	S1003	Sutter Medical Foundation	10/11/2019	COMM 1ST	PMCHK00002597	\$180.00
19295	T0031	Turf Star, Inc.	10/11/2019	COMM 1ST	PMCHK00002597	\$222.18
19296	TEMPN	Neal Douglas dba Red Dirt Ruck	10/11/2019	COMM 1ST	PMCHK00002597	\$500.00
19297	TEMPW	Ron Weber	10/11/2019	COMM 1ST	PMCHK00002597	\$100.00
19298	V0007	Verizon Wireless	10/11/2019	COMM 1ST	PMCHK00002597	\$1,030.44
19299	V0019	Valley Rock Landscape Material	10/11/2019	COMM 1ST	PMCHK00002597	\$347.53
19300	W0001	Walker's Office Supplies, Inc.	10/11/2019	COMM 1ST	PMCHK00002597	\$415.49
19301	W0044	Wave	10/11/2019	COMM 1ST	PMCHK00002597	\$1,736.05
19302	Y0003	Yamasaki Landscape Architectur	10/11/2019	COMM 1ST	PMCHK00002597	\$1,020.00
19304	C0094	Curt Schlenker	10/18/2019	COMM 1ST	PMCHK00002598	\$350.00
19305	S1007	Stationary Engineers, Local 39	10/18/2019	COMM 1ST	PMCHK00002598	\$387.49
19306	TEMPA	ARD	10/18/2019	COMM 1ST	PMCHK00002598	\$50.00
19307	TEMPH	Mitzi Hodges	10/18/2019	COMM 1ST	PMCHK00002598	\$300.00
19308	TEMPK	Manjit Kaur	10/18/2019	COMM 1ST	PMCHK00002598	\$220.00
19309	U0033	United States Treasury	10/18/2019	COMM 1ST	PMCHK00002598	\$75.00
19310	U0019	US Bank	10/18/2019	COMM 1ST	PMCHK00002599	\$8,967.86
19311	1099-107	Margaret Patricia Schreiber	10/25/2019	COMM 1ST	PMCHK00002600	\$50.00
19312	1099-117	Juan Aceituno	10/25/2019	COMM 1ST	PMCHK00002600	\$195.00
19313	1099-218	Auburn Gymnastics Center	10/25/2019	COMM 1ST	PMCHK00002600	\$195.00
19314	1099-224	Doug Houston DBA Parklands Gro	10/25/2019	COMM 1ST	PMCHK00002600	\$1,000.00
19315	1099-243	Phillip Dallas	10/25/2019	COMM 1ST	PMCHK00002600	\$325.00
19316	1099-256	Healing Pastures, Inc.	10/25/2019	COMM 1ST	PMCHK00002600	\$112.50
19317	1099-277	Foothill Karate Do	10/25/2019	COMM 1ST	PMCHK00002600	\$45.50
19318	1099-313	Alison Lloyd	10/25/2019	COMM 1ST	PMCHK00002600	\$446.40
19319	1099-338	Monique Meador	10/25/2019	COMM 1ST	PMCHK00002600	\$300.00
19320	1099-343	Faith Petersen	10/25/2019	COMM 1ST	PMCHK00002600	\$726.00
19321	1099-364	Davison, Chris	10/25/2019	COMM 1ST	PMCHK00002600	\$30.00
19322	1099-368	Clean Cut Landscape	10/25/2019	COMM 1ST	PMCHK00002600	\$143,416.83
19323	1099-369	Mary Cotton	10/25/2019	COMM 1ST	PMCHK00002600	\$9.00
19324	1099-FF103	Thomas L. Wilson	10/25/2019	COMM 1ST	PMCHK00002600	\$500.00
19325	1099-FF104	Linda Myers	10/25/2019	COMM 1ST	PMCHK00002600	\$300.00
19326	1099-FF105	Kurt Barton	10/25/2019	COMM 1ST	PMCHK00002600	\$500.00
19327	A0145	API Marketing	10/25/2019	COMM 1ST	PMCHK00002600	\$281.53
19328	A1010	Advantage Martketing and Print	10/25/2019	COMM 1ST	PMCHK00002600	\$95.46
19329	B0064	Blue Moon Designs	10/25/2019	COMM 1ST	PMCHK00002600	\$101.08
19331	C0113	Cooks Portable Toilets & Septi	10/25/2019	COMM 1ST	PMCHK00002600	\$1,598.00
19332	C0130	Cirrus Group LLC	10/25/2019	COMM 1ST	PMCHK00002600	\$583.00
19333	F0053	F Loduca Co.	10/25/2019	COMM 1ST	PMCHK00002600	\$139,651.66
19334	G0027	Giuliani & Kull - Auburn Inc.	10/25/2019	COMM 1ST	PMCHK00002600	\$1,900.00
19335	H0056	Humana Dental Ins. Co	10/25/2019	COMM 1ST	PMCHK00002600	\$2,160.18
19336	I0020	Industrial Plumbing Supply, LL	10/25/2019	COMM 1ST	PMCHK00002600	\$300.76
19337	L0021	Lifeguard, Inc.	10/25/2019	COMM 1ST	PMCHK00002600	\$62.74
19338	N0012	Nevada Irrigation District	10/25/2019	COMM 1ST	PMCHK00002600	\$629.75
19339	N0051	National Aquatic Services, Inc	10/25/2019	COMM 1ST	PMCHK00002600	\$2,411.95
19340	P0005	Placer County Water Agency	10/25/2019	COMM 1ST	PMCHK00002600	\$7,628.74
19341	P0007	Pacific Gas & Electric Company	10/25/2019	COMM 1ST	PMCHK00002600	\$11,321.02
19342	P0021	Petty Cash	10/25/2019	COMM 1ST	PMCHK00002600	\$52.00
19343	P0072	Sheryl Petersen	10/25/2019	COMM 1ST	PMCHK00002600	\$25.00
19344	R0073	Riebes Auto Parts	10/25/2019	COMM 1ST	PMCHK00002600	\$237.29
19345	S0009	Sierra Saw Sales And Service	10/25/2019	COMM 1ST	PMCHK00002600	\$516.23
19346	S0025	Sierra Pacific Turf Supply, In	10/25/2019	COMM 1ST	PMCHK00002600	\$5,733.58
19347	S0050	Sierra Safety	10/25/2019	COMM 1ST	PMCHK00002600	\$115.51
19348	S0067	Superfast Copy	10/25/2019	COMM 1ST	PMCHK00002600	\$28.32
19349	S0143	SMOA	10/25/2019	COMM 1ST	PMCHK00002600	\$1,245.00
19350	S0156	Sunstate Equipment Co.	10/25/2019	COMM 1ST	PMCHK00002600	\$492.64
19351	S0157	Amanda Smith	10/25/2019	COMM 1ST	PMCHK00002600	\$45.00
19352	T0072	Time Sidelilne	10/25/2019	COMM 1ST	PMCHK00002600	\$599.00
19353	T0073	Donald Timmins	10/25/2019	COMM 1ST	PMCHK00002600	\$600.00
19354	T0074	Scott Trentz	10/25/2019	COMM 1ST	PMCHK00002600	\$1,500.00
19355	T0075	Bowman School	10/25/2019	COMM 1ST	PMCHK00002600	\$46.94
19356	TEMPB	Margaret Ditta	10/25/2019	COMM 1ST	PMCHK00002600	\$40.00
19357	TEMPD	Katie Hansen	10/25/2019	COMM 1ST	PMCHK00002600	\$40.00

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
19358	TEMPK	Christina Kay	10/25/2019	COMM 1ST	PMCHK00002600	\$25.00
19359	TEMPM	Leah Malfatti	10/25/2019	COMM 1ST	PMCHK00002600	\$150.00
19360	TEMPN	Celenne Nungaray	10/25/2019	COMM 1ST	PMCHK00002600	\$71.50
19361	TEMPR	Ellen Read	10/25/2019	COMM 1ST	PMCHK00002600	\$400.00
19362	TEMPS	Rebecca Shotwell	10/25/2019	COMM 1ST	PMCHK00002600	\$30.00
19363	TEMPV	Kyle Vogt	10/25/2019	COMM 1ST	PMCHK00002600	\$25.00
19364	TEMPW	Randy Warren	10/25/2019	COMM 1ST	PMCHK00002600	\$300.00
19365	W0001	Walker's Office Supplies, Inc.	10/25/2019	COMM 1ST	PMCHK00002600	\$769.12
19366	W0010	Waxie Sanitary Supply	10/25/2019	COMM 1ST	PMCHK00002600	\$199.06
19367	W0042	Live Oak Waldorf School	10/25/2019	COMM 1ST	PMCHK00002600	\$100.00
19368	Y0003	Yamasaki Landscape Architectur	10/25/2019	COMM 1ST	PMCHK00002600	\$1,210.00
<b>Total Checks: 130</b>						<b>Total Amount of Checks: \$425,767.91</b>

**SECTION: 5.0**

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

**DESCRIPTION:**

**INFORMATION:        SEE ATTACHED INFORMATION**

**STAFF  
RECOMMENDATION:    REVIEW AND APPROVE FINANCIALS**

## ***Notations from October's Financials:***

### ***Revenues –***

- **Park & Recreation Services** are down \$14,000. The Obstacle Race came in \$6,200 under budget, but profit for the total event currently shows \$6,000 which looks about the same as last year. Special Events and Youth Sports Camps -Bureau are both down \$2,000 each. This could just be a timing issue and hopefully it will even out in November.
- **Tax Revenues** are still showing us \$14,000 above budget. Current Supplemental came in above expectations.

### ***Expenses –***

- **Maintenance Expense** is over by \$10,400. Sierra Pool had \$4,500 in extra expenses for the month, extra chlorine to cover through January and a needed repair of an auto fill for the splash pool. Day Camp maintenance came in \$2,700 over budget due to more material needs than expected. Repairs on the Recreation Preschool roof put us over by \$2,700 for additional material needs. Other cuts will be made appropriately.
- **Capital Improvements** are under budget by \$115,000. The Reel Mower was budgeted for in October, but has not been purchased yet.



**PROFIT & LOSS**

**19/20 Approved Budget**

	Approved Budget FY 19-20	% Of Total	Mid-Yr Revision FY 19-20	2019 Oct ACTUALS	Last Yr Oct Actuals	2019 YTD ACTUALS	2019 YTD BUDGET	Last Yr YTD ACTUALS
<b>Operating Revenues</b>								
Program Revenue	1,254,440	20%	1,325,160	118,842	49%	928,889	942,910	880,010
Facility Revenue	178,050	3%	177,577	12,324	5%	138,053	137,301	130,969
Misc. Revenue	49,790	1%	43,460	5,566	2%	29,823	29,116	36,927
Grants & Donations	11,440	0%	57,840	5,588	2%	26,519	25,200	10,777
Interest Income	60,270	1%	68,410	4,882	2%	49,751	49,250	32,563
Equipment Reserve Transfers	292,700	5%	275,845	-	0%	-	-	94,124
Project Reserve Transfers	807,700	13%	642,225	-	0%	-	17,000	93,612
Tax Revenue In Kind/Atwood	3,233,500	53%	3,308,408	62,431	26%	1,555,957	1,408,852	1,464,033
County & City Mitigation Revenue	26,470	0%	22,863	-	0%	9,626	9,628	9,981
<b>Total Operating Revenue</b>	<b>6,156,660</b>	<b>100.00</b>	<b>6,503,688</b>	<b>242,613</b>	<b>100.0</b>	<b>2,771,618</b>	<b>2,652,257</b>	<b>2,874,996</b>
<b>Expenditures</b>								
Program Expense	245,940	4%	257,000	22,452	3%	187,876	187,630	178,214
Operating & Supplies	390,380	7%	403,173	27,907	4%	218,116	218,796	201,664
Utilities Expense	213,290	4%	218,180	22,073	3%	137,027	138,955	146,831
Professional Services	64,840	1%	101,194	2,830	0%	42,130	42,064	29,304
Building & Grounds Maintenance	486,890	8%	546,097	31,075	5%	233,619	219,151	226,651
Property Tax Admin.	60,950	1%	61,820	-	0%	3,049	3,050	2,295
Wages	2,332,460	39%	2,344,510	183,443	27%	1,315,045	1,319,710	1,262,429
Benefits & Payroll Costs	901,850	15%	922,968	64,461	10%	509,943	506,538	476,032
Fixed Asset Expense	307,410	5%	327,735	2,405	0%	146,380	261,535	157,624
Capital Improvement Projects	995,000	17%	1,131,820	314,643	47%	583,535	582,920	351,604
Debt Services	2,000	0%	2,000	-	0%	-	-	-
<b>Total Expenditures</b>	<b>6,001,010</b>	<b>100.00</b>	<b>6,316,497</b>	<b>671,289</b>	<b>100%</b>	<b>3,376,720</b>	<b>3,480,349</b>	<b>3,032,648</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 155,650</b>	<b>2.53</b>	<b>\$ 187,191</b>	<b>\$ (428,676)</b>		<b>(\$605,102)</b>	<b>(\$828,092)</b>	<b>(\$157,652)</b>
Annual Contingency Reserve (1-2%)							Total	Total
Annual Equip Replacement Reserve	\$ 50,000		\$ 75,535			\$ -	\$ 450,000	\$ 450,000
Future Capital Construction Reserve			\$ 50,000			\$ 50,000	\$ 897,817	\$ 774,762
Cell Tower Reserves						\$ 202,459	\$ 875,098	\$ 944,359
ADA Reserve	\$ 5,000		\$ 5,000			\$ (122,459)	\$ -	\$ 122,459
CALPERS unfunded liability reserve	\$ 45,800		\$ 45,800			\$ 5,000	\$ 25,032	\$ 20,032
<b>TOTAL RESERVE BALANCES</b>						\$ 45,800	\$ 183,200	\$ 137,400
Net Position	\$ 54,850		\$ 10,856			\$ 2,431,147	\$ 2,431,147	\$ 2,449,012

**Auburn Area Recreation and Park District  
Balance Sheet  
10/31/2019**

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$580.00
First Foundation Bank	298,881.39
Placer County Treasure-General	2,499,689.10
Placer County Treasurer - City Trust	479,308.51
Accounts Receivable	10,788.96
Due From Other Governments	15,000.00
PCOE Receivables	26,191.00
Prepaid Liability Expense	14,318.50
Prepaid Workers Comp Insurance	19,425.88
<b>TOTAL ASSETS</b>	<b>\$3,364,183.34</b>
<b>LIABILITIES AND NET PROFIT</b>	
<u>Current Liabilities</u>	
Prepaid Revenue	\$1,328.00
Gift Certificates	118.00
Compensated Absenses	129,642.79
Sales Tax Payable	275.00
<b>Total Current Liabilities</b>	<b>\$131,363.79</b>
<u>Net Position</u>	
General Fund Balance	\$3,837,920.21
Net Profit (Loss)	(605,100.66)
<b>Total Net Postion</b>	<b>\$3,232,819.55</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$3,364,183.34</b>

**Auburn Recreation and Park District  
Balance Sheet  
As of 10/31/2019**

**ASSETS**

**Current Assets**

Petty Cash	580.00
First Foundation Bank	298,881.39
Placer County Treasurer – General Fund	2,499,689.10
Placer County Treasurer – City Trust	479,308.51
Accounts Receivable – ARD	10,788.96
Government Accounts Receivable	15,000.00
PCOE Youth Services Receivable	26,191.00
Prepaid Expenses	0.00
Prepaid Liability Insurance	14,318.50
Prepaid Workers Comp Insurance	19,425.88

**Total Current Assets** **\$3,364,183.34**

**Fixed Assets**

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	13,059,816.30
Fixed Assets: Equipment	1,042,771.70
Fixed Assets: Computer Equipment & Software	136,809.67
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	97,395.53
Construction In Progress	891,297.49
Less: Accumulated Depreciation	(9,958,827.00)

**Total Fixed Assets** **\$7,505,092.45**

**TOTAL ASSETS** **\$10,869,275.79**

**Auburn Recreation and Park District  
Balance Sheet (Continued)  
As of 10/31/2019**

**LIABILITIES AND NET POSITON**

**Current Liabilities**

Prepaid Revenue	1,328.00
Liability Insurance Payable	0.00
Gift Certificates	118.00
Compensated Absences	129,642.79
Accounts Payable	0.00
Sales Tax Payable	275.00
Misc Deductions Payable	0.00
Worker's Comp Payable	0.00
Accrued Expenses	0.00
Accrued Payroll	0.00

<b>Total Current Liabilities</b>	<b>\$131,363.79</b>
----------------------------------	---------------------

**Fund Balances**

Investments in Fixed Assets	7,505,092.45
GFB: Youth Assistance Fund	19,169.51
GFB: General Fund Balance	923,762.25
RFB: Reserved (City Mitigation)	479,308.51
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	(4,211.41)
DFB: Atwood – Equipment Repl Fund	1,003.66
DFB: Calpers – Unfunded Liability Fund	183,200.00
DFB: ADA Reserves	25,031.75

<b>Net Position</b>	<b>(605,100.66)</b>
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<b>Total Assets</b>	<b>7,505,092.45</b>
<b>Total Unrestricted Funds GFB</b>	<b>942,931.76</b>
<b>Total Reserved Funds</b>	<b>2,676,688.72</b>
<b>Total Designated Funds</b>	<b>218,299.73</b>

<b>TOTAL LIABILITIES AND NET POSITION</b>	<b><u>\$10,869,275.79</u></b>
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**Auburn Area Recreation & Park District**

**Profit & Loss**

**ALL DEPARTMENTS**

## Auburn Rec &amp; Park

Profit & Loss - Summary  
4/1/2019 To 10/31/2019

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	118,842.37	928,888.81	942,910.00	(14,021.19)	98.51
Rents & Concessions	12,324.46	138,053.48	137,301.00	752.48	100.55
Miscellaneous Revenue	5,566.12	29,823.49	29,116.00	707.49	102.43
Grants & Donations	5,567.86	26,519.11	25,200.00	1,319.11	105.24
Interest Income	4,882.36	49,751.02	49,250.00	501.02	101.02
Project Revenue - Government	33,000.00	33,000.00	33,000.00	0.00	100.00
Taxes Revenue	62,431.35	1,565,582.98	1,550,736.00	14,846.98	100.96
<b>TOTAL OPERATING REVENUE</b>	<b>\$242,614.52</b>	<b>\$2,771,618.89</b>	<b>\$2,767,513.00</b>	<b>\$4,105.89</b>	<b>100.15%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>242,614.52</b>	<b>2,771,618.89</b>	<b>2,767,513.00</b>	<b>4,105.89</b>	<b>100.15</b>
<b>EXPENDITURES</b>					
Program Expenses	(22,462.03)	(187,875.64)	(187,630.00)	(245.64)	100.13
Operations & Supplies Expense	27,906.68	218,115.61	218,796.00	(680.39)	99.69
Utilities Expense	22,072.53	137,026.65	138,955.00	(1,928.35)	98.61
Legal Expenses	0.00	13,779.66	13,780.00	(0.34)	100.00
Professional Services	2,830.44	28,350.14	28,284.00	66.14	100.23
Bldg & Grounds Maintenance	31,074.75	233,619.36	219,151.00	14,468.36	106.60
Property Tax Administration/LAFCO	0.00	3,048.91	3,050.00	(1.09)	99.96
Salaries Expense	183,442.60	1,315,045.49	1,319,710.00	(4,664.51)	99.65
Benefits & Payroll Costs	64,460.85	509,943.38	506,538.00	3,405.38	100.67
Fixed Asset Expense	2,404.66	146,380.17	261,535.00	(115,154.83)	55.97
Capital Improvement Projects	314,643.45	583,534.54	582,920.00	614.54	100.11

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 10/31/2019  
 Administration  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Project Revenue - Government</b>	0.00	0.00	0.00	0.00	0.00
<b>Total Project Revenue - Government</b>					
<b>Tax Revenue</b>					
Current Secured Property Taxes General	0.00	1,304,112.07	1,304,110.00	2.07	100.00
Homeowner's Prop. Tax Relief	0.00	11,047.54	11,050.00	(2.46)	99.98
Current Unsecured Prop Taxes General	62,431.35	62,464.25	64,030.00	(1,565.75)	97.56
Current Supplemental Property Taxes	0.00	59,764.39	43,560.00	16,204.39	137.20
Unitary & Op Non-unitary Tax	0.00	51,280.98	51,180.00	100.98	100.20
Delinq Unsecured Property Taxes	0.00	203.68	200.00	3.68	101.84
Timber Tax Guarantee	0.00	1.40	0.00	1.40	0.00
Delinquent Supplemental Tax Rev	0.00	(0.08)	0.00	(0.08)	0.00
Delinquent Secured Property Taxes	0.00	(18.51)	(20.00)	1.49	92.55
Railroad Unitary Property Taxes	0.00	973.47	870.00	103.47	111.89
RDA Pass-Throughs	0.00	66,128.17	66,128.00	0.17	100.00
<b>Total Tax Revenue</b>	<b>62,431.35</b>	<b>1,555,957.36</b>	<b>1,541,108.00</b>	<b>14,849.36</b>	<b>100.96</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$69,021.65</b>	<b>\$1,617,623.08</b>	<b>\$1,602,724.00</b>	<b>\$14,899.08</b>	<b>100.93%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES</b>					
<b>TOTAL REVENUES</b>	<b>69,021.65</b>	<b>1,617,623.08</b>	<b>1,602,724.00</b>	<b>14,899.08</b>	<b>100.93</b>

Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2019 To 10/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$671,297.99	\$3,376,719.55	\$3,480,349.00	(\$103,629.45)	97.02%
NET REVENUE OVER EXPENDITURES	(\$428,683.47)	(\$605,100.66)	(\$712,836.00)	\$107,735.34	84.89%
ADJ. NET REVENUE OVER EXPENDITURES	(\$428,683.47)	(\$605,100.66)	(\$712,836.00)	\$107,735.34	84.89%



**Auburn Rec & Park**  
**Transfers to General Fund**  
**4/1/2019 to 10/31/2019**

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

## **Item 5.4 Cover Sheet: Resolution #2019-29: Transfer of Equipment Reserve Fund**

**Auburn Area Recreation and Park District November, 2019, Finance committee meeting, November, 2019 Board of Directors meeting.**

**The Issue:** Shall the Auburn Area Recreation and Park District approve and adopt Resolution #2019-29, a resolution authorizing the transfer funds from the Equipment Reserve Fund to reimburse the general fund for the purchase of a Fujitsu Heat/Air Unit for Christian Valley Park's Tutor Totter Preschool and a Rain Bird Pump for Regional Park.

**Background:**

At the March 28, 2019 Board meeting, the Board of Directors authorized the Budget and Obsolescence List to include, but not limited to; a Pump/Filter at Regional Park for \$160,000 and an HVAC heat/air unit for Christian Valley Park's Tutor Totter Preschool for \$7,700. These assets were to be funded by the Equipment Reserve Fund.

The District spent \$5,597 to purchase the Tutor Totter Fujitsu HVAC unit. The District spent \$125,983 to purchase the Rain Bird Pump for Regional Park. All expenses were paid out of the general fund.

At the October 30, 2019 Board meeting, the Board of Directors authorized the revised Obsolescence List which included reducing the costs for the Pump/Filter at Regional Park to \$125,983 and reducing the costs for Christian Valley Park's Tutor Totter HVAC heat/air unit to \$5,597.

**Recommendation:**

The Finance Committee reviewed and recommended approval of Resolution #2019-29, a resolution approving the transfer of the Equipment Reserve fund to the General Fund in the amount of \$131,580 as this is an appropriate use of these reserves and forwarded it to the Board of Directors for review and adoption.

**Attachment:** Resolution Number 2019-29.

RESOLUTION NUMBER 2019 - 29

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE  
AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE  
TRANSFER OF FUNDS IN THE AMOUNT OF \$131,580 FROM THE EQUIPMENT  
RESERVE FUND TO THE GENERAL FUND

WHEREAS, in March of 2019, the Auburn Area Recreation & Park District Board of Directors approved the Budget and the Obsolescence List for Fiscal Year 2019/2020, and;

WHEREAS, one of the approved assets, the Fujitsu Heat/Air Unit has been purchased and reserve funds need to be transferred, and;

WHEREAS, one of the approved assets, the Rain Bird Pump has been purchased and reserve funds need to be transferred, and;

THEREFORE, the Auburn Area Recreation and Park District Board of Directors does hereby resolve the following:

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$131,580 from the Equipment Reserve Fund Account to the General Fund for the Fujitsu Heat/Air Unit and the Rain Bird Pump.

APPROVED, PASSED, AND ADOPTED ON November 21, 2019 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

---

James S. Ferris  
Chairman of the Governing Board

ATTEST:

---

Clerk to the Governing Board

**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**  
**November, 2019**

- A tagger/vandal hit Overlook Park several times over the past couple of weeks. The vandal has written all over the inside of the men's bathroom and tagged/destroyed the sign at the park entrance. Staff reported this to APD.
- We had to request demand water from PCWA for the holding ponds at Recreation Park. The trickle of water we get at this time of year ("winter water") was not keeping up with the irrigation demands for the James Field renovation.
- We will be over-seeding and top-dressing Beggs Field, Christian Valley baseball field and the Dog Park in November.
- A new memorial bench was installed at Ashford Park, and a new sponsored bench (Placer County Realtors) is being installed at the new south-end playground at Regional Park.
- We replanted many plants at both Atwood and Railhead Parks in the coming weeks. Many of the Railhead plantings did not make it due to problems with the drip irrigation.
- The Auburn Shaded Fuel Break project, funded with a \$2 million grant, has started work at Robie Point. The work will eventually head down-river and include the Maidu Dr/CVCC area.
- Our switch over to SDRMA worker's comp insurance started November 1<sup>st</sup>. An SDRMA rep came out and trained staff on paperwork and procedures, most of which were identical to what we did through CAPRI.
- ARD will again have a float in the Festival of Lights parade, December 7<sup>th</sup> in downtown Auburn.

**Meetings and events attended or scheduled to attend**

11/4: Lachlan Ryan – close out for mini-library Eagle Scout project  
11/5: Rotary  
11/5: James Field punch-list walk-through  
11/8: Eco-Green re: Energy Savings Performance contract  
11/12: SDRMA worker's comp training  
11/12: Rotary  
11/12: A&D Committee  
11/13: Policy Committee  
11/13: Finance Committee  
11/13: Festival of Lights Parade Committee  
11/19: F&G Facilities Coordinator interviews  
11/19: Rotary  
11/20: Festival of Lights Parade Committee  
11/26: Rotary

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

*Notations from October's Financials:*

*Revenues –*

- Park Services are down \$14,000. The Obstacle Race came in \$6,200 under budget, but profit for the total event currently shows \$6,000 which looks about the same as last year. Special Events and Youth Sports Camps -Bureau are both down \$2,000 each. This could just be a timing issue and hopefully it will even out in November.
- Tax Revenues are still showing us \$14,000 above budget. Current Supplemental came in above expectations.

*Expenses –*

- Maintenance Expense is over by \$10,400. Sierra Pool had \$4,500 in extra expenses for the month, extra chlorine to cover through January and a needed repair of an auto fill for the splash pool. Day Camp maintenance came in \$2,700 over budget due to more material needs than expected. Repairs on the Recreation Preschool roof put us over by \$2,700 for additional material needs. Other cuts will be made appropriately.
- Capital Improvements are under budget by \$115,000. The Reel Mower was budgeted for in October, but has not been purchased yet.

*Appointments to Note for Oct-Nov:*

- Safety Meeting
- Open Enrollment for Health Insurance Meetings/Notices
- CAPRI Training
- Eco Green Conference Call
- SDRMA Workers' Comp Training
- New Clover Processing (for merchant credit cards)

**Jesse Williams**  
**Facilities & Grounds Manager**  
**Report to the Board of Directors**  
**November, 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).

#### Ashford Park:

- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds.
- Applied Replenish 8-2-2 fairway carbon-based fertilizer to the turf. Replenish 8-2-2 is a powerful combination of non-pasteurized bio active carbon and mineral rich composted poultry liter along with ammonium sulfate. The bio-active compost provides carbon to the soil and allows nitrogen to go through nitrification much more efficiently.

#### Atwood Park:

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

#### Canyon View Community Center

- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds.
- Replaced the railway tie that was posing as a tripping hazard to pedestrians as they exited the Canyon View Room to the parking lot.
- Replaced the men's restroom faucet on the first floor.

#### Christian Valley Park:

- Applied Replenish 8-2-2 fairway carbon-based fertilizer to the turf.
- Applied Turbo Rhizomatous Tall Fescue to the turf. Turbo Rhizomatous Tall Fescue is a spreading type fescue variety that has a deep rich green color and fine textured, is rated as "very good" in overall turf performance, is endophyte enhanced for added insect and stress tolerance and is considered "preferred" for sports fields.
- 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.
- Replaced the broken straight slide on the playground with a retrofit.

#### Mt. Vernon Park

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

#### Placer Hills Park

- 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.

#### Recreation Park:

- Serviced the #15, #19, and #22 trucks.
- Applied Replenish 8-2-2 fairway carbon-based fertilizer to Beggs Field.
- Applied Best Ammonium Phosphate 16-20-0 with 13% sulfur to the Beggs Field. This fertilizer makes soils more friable, improves moisture penetration, increases the availability of other nutrients and helps reclaim alkaline soils.
- National Aquatics Services installed a 1" clay-valve for the splash pool.
- Serviced the Jacobsen 311T reel mower.
- Serviced the Toro Procore Aerator.
- Continued working on rebuilding the shade structure on the back patio of the craft room so it becomes a continuation of the covering going into the Teen Center.
- Started working on repairing the ramps outside the Day Camp Modulares.
- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds.
- Continued repainting the stairs leading up to the Community Center.
- Continued repainting the Community Center lobby.

#### Regional Park:

- Norris Electric installed conduit and new wiring for a section of the pathway lights that had stopped working due to underground damage to the old wires.
- Serviced John Deer 1600 Wide Area Mower.
- Installed two new benches along the backside of the pond.
- Serviced one of the Husqvarna 336FR Brushcutters.
- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds.

#### Shockley Woods Park:

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

#### Sugar Pine Ridge Park:

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



**Mike Scheele**  
**Landscape Architect/Project Manager**  
**Report to the Board of Directors**  
**November, 2019**

- **ARD Bike Park Project:** Construction remains underway with wood fence priming, skim patching the new walkway retaining walls, guardrails and handrail fabrication and drain rim concrete pouring currently underway at time of report. Earthwork and track mounding, irrigation system finalization, fence painting (fence was going to be white is now going to be a light brown to fit into the natural terrain better), bypass trail clearing/fence opening and new crosswalk installation are general tasks remaining.
- **James Field Renovation Project:** Project is substantially complete. Hydro-seed in the outfield has germinated and it was fertilized again on 11/13. Walk-throughs were conducted on 11/5 and 11/12 with design team, coaches, staff and sports field consultants and contractor is taking care of items on the punch-lists that were formed. Staff is also working with the coaches on coordinating installation of a new scoreboard over the coming next two months or so.
- **Placer Hills Pool Parking Area Renovations:** Staff has begun getting quotes for renovating the parking area and taking care of the drainage problem. Staff will likely need a topographic survey to design the renovation work which will take place next fiscal year.
- **24 Acre Project-Statewide Park Dev and Community Revitalization Grant Application:** NO NEW ACTION. Staff will be pursuing the next round of grant funding for the property next spring and all 5 required public meetings have taken place with staff obtaining input on the current master plan drawing. Prior to this staff will be putting together and releasing a Request for Quotation requesting a design firm that can not only take the project through CEQA, but that can also assist with any design refinements and produce construction documents for whatever the first phase of the 24 Acre development turns out to be post CEQA.
- **Overlook Park Restroom ADA Upgrades:** NO NEW ACTION. Staff is planning on hiring consultant to prepare construction documents in the winter of 2019 with bidding and construction in the spring of 2020.
- **Regional Park South ADA Access Project:** Project Completed.
- **Regional Park Irrigation Pump System Improvements:** Project Completed.
- **Miscellaneous Items:** Re-planting work at Railhead and Atwood Parks with Staff, ADA improvements and asphalt patching at CVCC and Atwood Park-Completed, new memorial bench at Ashford Park-Completed, new sponsored

bench at Regional Park South play area for the Placer County Association of Realtors-Almost Completed, updates of monthly Board reports and A&D Project Activity Reports etc.

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

Finalized 2019 season schedules for Sierra Foothills LL and Placer Jr. Hillmen- adjusted their accounts accordingly.

Met with Placer High's soccer coach to review their season schedule request.

Met with Bowman's soccer coach and reviewed their games schedule for Railhead.

Worked with Midway Heights Water District to use the Meadow Vista Community Center monthly.

Mark and I visited the Auburn Aid Station and secured a sponsorship for an event next year (Obstacle Course Race). While there, we talked with Dan Tebbs, Owner of the Victory Velo Bike Shop. He inquired about the status of the bike park and expressed his support for the park.

Reviewed and approved Fee Waiver requests.

Finance Meeting.

SDRMA meeting-Worker's Comp carrier.

Weekly chamber ambassador visits.

Leadership Auburn.

Meddlers.

**Mark Brunner**  
**Recreation Services Manager**  
**Report to the Board of Directors**  
**November, 2019**

*Youth Development Basketball League:* The Youth Development Basketball finished registration with over 700 youth players registered for the league. Staff is in the process of finalizing all of the rosters and recruiting volunteer coaches. The league will begin holding practices starting December 2.

*Rec Guide Update:* The 2020 Winter/Spring recreation guide is now in the first rough process. Staff will take the remainder of November to review the content, images, and flow of the guide before submitting the guide to the printers on December 11. The guide will be mailed out to the customers in our District on December 31.

*Ukulele Festival:* Staff booked the headliner for the annual festival. The 2020 headliners will be Cathy Fink and Marcy Marxer. The popular South Carolina duo have won two Grammys and will certainly put on an entertaining show. The State Theater was reserved on July 31 for the Ukulele Festival concert.

*Sierra College:* In November, local recreation professionals and I met with several Sierra College recreation major students about their interest in field. In a panel interview setting, we answered all of the student's questions about recreation and provided helpful information about the best ways to enter the field following their graduation date. In December, I will be holding interviews for potential interns for next semester.

*Robalos Swim Team:* Kim Vickers has agreed to return as the Head Coach for the 2020 Robalos Swim Team. Having Kim back for another season will help provide some consistency. The swim team and Recreation staff are in the process of recruiting a new Assistant Coach for the upcoming swim season.

*CPRS:* Attended the CPRS Fall Forum conference in Woodland. The all-day conference was highlighted by the educational presentations regarding Prop 68, AB 5 for contract classes, and how Recreation and Park departments can better prepare for the next big natural disaster.

**Coming up this Month**

**December**

12	Board Meeting	CVCC
14	Kids Fishing Day	Regional Park
24/25	Christmas Eve/Christmas	Offices Closed

**Debbie Thomas**

**Youth Services Manager**

**Report to the Board of Directors**

**November, 2019**

- Worker's comp training 11/12; Finance meeting 11/13; United Way certification 11/14; leadership training 11/22; board meeting 11/21.
- Sam's purchasing for sites and day camp.
- Planning and purchasing for day camp in November: Nov. 1, 18 & 25-27; monitoring registrations and payments.
- Substituting for ill staff and for minimum days (11/19-22); breaks at sites as needed.
- United Way food program will start in December at Skyridge and Alta Vista; saving food expenses for 3 out of 4 of our sites (Newcastle does not qualify). Training set for 11/14 for 5 principal staff. United Way is covering the purchase of a new refrigerator for Skyridge and arranging for delivery.
- Completed two staff reviews.
- KinderReady Kids staff is prepping to man the Christmas Faire booth at the fairgrounds on 12/12.

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	\$90.00 \$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 Celebrating K, 1st & 2nd students from Rock Creek School	\$176.00	\$30.00	\$158.40	No		
May-19	Jim Moore	Auburn Host Lions-Recreation Picnic sites	\$100.00	\$60.00	\$50.00	No	\$1,329.90	\$1,329.90
Jun-18	Jean Hixon	Western States Trail Foundation-Sierra Room	\$202.50	\$0.00	\$202.50	No	\$50.00	\$1,379.90
Jun-18	Herb Grounds	Feed The Hungry of Auburn-Picnic areas Recreation Park	\$100.00	\$60.00	\$50.00	No		
Jun-18	Chris Peikert	Freedom Church- Picnic 1 & 2 Regional Park	\$100.00	\$60.00	\$50.00	No		
Jul-18	Frida Diaz	Child Advocates of Placer County-Recreation Park Picnic site #1	\$50.00	\$30.00	\$25.00	No	\$302.50	\$1,682.40
Jul-18	Jim Moore	Auburn Host Lions Club- Recreation Park picnic sites 1 and 2	\$100.00	\$60.00	\$50.00	No		
Jul-18	Bree Renz	Auburn Eck Center/CA Satsang Society- Lakeside Room	\$200.00	\$30.00	\$180.00	No	\$255.00	\$1,937.40



**11/14/2019**

**VANDALISM REPORT**

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

10/21/2019

VANDALISM REPORT

LOCATION  
9/13/2019 Overlook Park

VANDALISM  
Graffiti at the Skate Park  
Sound Wall

LABOR COSTS

\$21.00

MATERIAL COSTS

\$8.77

Total Labor	\$468.80	Total	\$1,003.78
Total for year	\$1,497.60	Material	
		Total for	\$5,173.97
		Year	

9/17/2019

**VANDALISM REPORT**

<b>LOCATION</b>	<b>VANDALISM</b>	<b>LABOR COSTS</b>	<b>MATERIAL COSTS</b>
8/9/2019 Recreation Park	Bathroom sink ripped off wall & smashed	\$55.80	\$946.85
8/16/2019 Meadow Vista Park	Footing for slide replaced	\$410.00	\$48.16

Total Labor	\$465.80	Total Material	\$995.01
Total for year	\$1,028.80	Total for Year	\$5,165.20



8/20/2019

VANDALISM REPORT

LOCATION

7/19/2019 Regional Park

VANDALISM

Car drove into fence post.

LABOR COSTS

\$410.00

MATERIAL COSTS

\$32.96

Total Labor	\$410.00	Total	\$32.96
Total for year	\$563.00	Total for Year	\$4,170.19

7/15/2019

VANDALISM REPORT

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

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

**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				
3/29/2019	Reg. Pl. - Lakeside room	Vandals broke into men's bathroom	Yuba Safe & Lock no ARID 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
<b>Total labor</b>			<b>\$75.00</b>	<b>\$1,163.23</b>

3/20/2019

VANDALISM REPORT

DATE

LOCATION

VANDALISM

LABOR COSTS

MATERIAL COSTS

3/20/2019

NONE

NONE

NONE

NONE

2/20/2019

DATE

LOCATION

VANDALISM REPORT

VANDALISM

LABOR COSTS

MATERIAL COSTS

2/20/2019

NONI

NONF

NONE

NONE

VANDALISM REPORT

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
1/23/2019				
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 11/04/19	
PROJECT	EST. COST	NOTES	EST. COMPLETED
<b>RECREATION PARK</b>			
James Ballfield Renovation Project (2019)	277,086.00	With the outfield being hydroseeded and infield sod over-seeded on October 25th, the project is now substantially complete. 60 calendar day maintenance period will be allowed to start on that date. Power outages luckily don't seem to have affected the newly laid sod or hydroseed. Staff, design consultant and baseball coach(es) will conduct a project walk-through on November 5th and prepare a punch-list if project items needing attention. Staff is working with the baseball coaches on coordinating installation of a brand new scoreboard. Scoreboard installation date is currently unknown.	DECEMBER 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
<b>PLACER HILLS POOL</b>			
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.	NOVEMBER 2019
<b>REGIONAL PARK</b>			
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 has been completed.	AUGUST 2019
Irrigation Pump Replacement (2017/2018)	160,000.00	New pump is installed and working well. Project is finally completed!	JULY 2019
<b>OVERLOOK PARK</b>			
Restroom ADA Upgrades (2018/2019)	35,000.00	Staff is planning on hiring consultant to prepare construction documents in the Winter of 2019 with bidding and construction in the Spring of 2020.	MARCH 2020

<b>24 ACRE PROPERTY</b>	Statewide Park Development and Community Revitalization Program Grant (2018/2019)	0.00	Staff will be pursuing the next round of grant funding for the property next spring and all 5 required public meetings have taken place with staff obtaining input on the current master plan drawing. Prior to this staff will be putting together and releasing a RFQ requesting a design firm that can not only take the project through CEQA, but that can also assist with any design refinements and produce construction documents for whatever the first phase of the 24 Acre development turns out to be post CEQA.	AUGUST 2019 THROUGH SPRING 2020
<b>CVCC</b>				
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	Work continues on the project with storm drainage basins, pump track earthwork, irrigation heads, bollards and bypass trail remaining. District will be preparing and installing all the rules and directional signage. District graphic designer is coming up with nice rules sign design options and a temporary rules sign will be used first. The non-bypass trail portions of the project will be built by volunteers, most likely in stages and coordination meetings have already taken place. Civil engineer consultant has the trail routes surveyed and can set stakes to guide the volunteers.	NOVEMBER 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
<b>MEADOW VISTA PARK</b>				
Parking Lot Re-seal/Re-Stripe (2018/2019)		10,000.00	Parking lot maintenance project is proposed to be pushed out to next fiscal year.	MARCH 2020
<b>MULTI-PARK ITEMS</b>				

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			
<b>Fiscal Year Projects Total:</b>	<b>874,000.00</b>		

## **Item 7.1 Cover Sheet for Appointment for New Auditor**

**Auburn Area Recreation and Park District Standing Finance Meeting, October 2019,  
Board Meeting, November 2019**

**The Issue:** Shall the Auburn Area Recreation and Park District's Board of Directors choose a new auditor for the years 2020, 2021, and 2022?

**Background:** The Board of Directors has instructed staff to invite proposals for new auditors on a regular three-year cycle. Cole & Company just completed the last year of their three-year audit contract in 2019 and staff mailed out Request for Proposals or "RFP's" in August. The due date for their return was October 1, 2019. In total, 30 RFP's were mailed out and 4 were returned by the deadline of October 1.

Listed below are the proposal details from the four audit firms that responded; Scinto Group, and Fedak & Brown have been sent declination letters.

### **2019 Audit Search Results**

<u>Name</u>	<u>Staff</u>	<u>Location</u>	<u>Govt.</u>	<u>Parks</u>	<u>Est. Hrs</u>	<u>1<sup>st</sup> Yr</u>	<u>2<sup>nd</sup> Yr</u>	<u>3<sup>rd</sup> Yr</u>
Nigro & Nigro	22	Murietta/Oak	Yes	Yes	unknown	12,000	12,000	12,000
Richardson	29	Sacramento	Yes	Yes	150	12,600	11,900	12,100
Scinto Group	10	Grass Valley	No	No	unknown	15,000	16,000	17,000
Fedak & Brown	?	Riverside	Yes	Yes	150	18,900	19,320	19,740

The three-year totals are as follows:

Nigro & Nigro	\$36,000 (including OOP expenses)
Richardson	\$36,600 (including OOP expenses)
Scinto Group	\$48,000 + a possible \$5,000 max. on out of pocket expenses per year
Fedak & Brown	\$57,960 (including OOP expenses)

**Recommendation:** The Standing Finance Committee recommends inviting the two lowest bid auditors (Nigro & Nigro and Richardson and Company, LLP) to the November Board meeting to make formal presentations.

**Fiscal Impact:** Depending on which audit firm the Board chooses the fiscal impact will range from an average of \$12,000 to \$12,200 per year.

**Attachments:** Request for Proposal for Audit Services.  
Outline and Audit Service Proposal from Richardson and Company, LLP.  
Audit Service Proposals from Nigro & Nigro.  
List of contacted audit firms.

**Auburn Area Recreation and Park District  
471 Maidu Drive, Suite 200  
Auburn, Ca 95603  
(530) 537-2185**

**Request for Proposal for Audit Services**

**Requests for Proposals for Audit Services  
due no later than September 30, 2019 at 3:00 p.m.**

# Auburn Area Recreation and Park District

## Request for Proposal for Audit Services

### I. INTRODUCTION

#### A. General Information

Auburn Area Recreation and Park District (the District) is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending March 31, 2020, 2021 and 2022. This audit is to be performed in accordance with all applicable and generally accepted auditing standards including: the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing: Standards, including GASB 34 requirements, U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations; State of California Controller's Minimum Audit requirements for California Special Districts. More detailed information on the district and its finances can be found in the March 31, 2019 Financial Statements. A copy of this report is provided as background information.

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

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

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

Two unbound copies of proposals are due to the Auburn Area Recreation & Park District by no later than September 30, 2019 at 3:00 p.m. It is anticipated the selection of a firm will be completed by December 31, 2019.

#### B. Term of Engagement

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

## **II. NATURE OF SERVICES REQUIRED**

### **A. Scope of Work to be performed**

#### **1. Financial Statements**

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

#### **2. State Controller's Report**

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

#### **3. Management Report**

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

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

### **B. Special Considerations**

#### **1. Typical Audit Schedule and Performance of Field Work**

The District anticipates and expects the major fieldwork for the District to begin in mid-April – June of each year. This does not include preliminary fieldwork that will include a physical inventory of assets that occurs March 31<sup>th</sup> or shortly before the end of the Fiscal Year.



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

Report preparation and printing of the General-Purpose Financial Statements is the responsibility of the **Auditor**. It is expected that the audit firm will deliver two unbound copies. Typically, this has been completed at least one week prior to the **July Board** meeting of each year, so that it can be presented to the Board of Directors at their July board meeting. In addition to meeting with Staff, the representative of the audit firm is expected to attend a Finance Committee Meeting and a Board of Directors meeting at which time the General-Purpose Financial Statements are presented. Generally, Finance Committee meetings are held on a Wednesday at 2:00 p.m., the week prior to the Board meeting. Board meetings are held on the last Thursday of every month at 6:00 p.m.

2. Audit will incorporate GASB 34 and GASB 68.

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

3. Working Paper Retention and Access to Working Papers

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

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

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

### **III. DESCRIPTION OF THE GOVERNMENT**

#### **A. Name and Telephone Number of Principal Contact:**

The firm's principal contact with the District will be Veona Galbraith, Administrative Services Manager, who will assign appropriate District personnel to assist the auditor, as needed. She can be reached at (530) 537-2185 or [vgalbraith@auburnrec.com](mailto:vgalbraith@auburnrec.com)



## **B. Background Information:**

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

## **C. Budgetary Basis of Accounting:**

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

## **D. Pension Plans:**

The District participates in the California Public Employees Retirement System and Voya Financial.

## **E. Current Software:**

The District currently uses Great Plains financial software, Recware and Vermont System RecTrac for registration and reservations.

## **F. Availability of Prior Reports and Working Papers:**

A copy of the most recent audit is attached. Those who wish to review prior years' audit reports and management letters should contact Veona Galbraith at (530) 537-2185. The District will endeavor to promptly make prior audit reports available for your review.

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

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

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

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

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

## **C. Report Preparation:**

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

# **V. SELECTION PROCESS AND CRITERIA**

## **A. Selection Process**

The selection process will involve the review of the proposals for the compliance with the requirements of the Request for Proposal. The District will evaluate the proposal including related experience of the firm conducting audits, personnel that will be conducting the District's audit, qualifications of the firm, and approach to the engagement. Cost will also be considered; however, this will not be the sole selection criteria. Initial review of the proposals will be completed by District staff and the Finance Committee. The Auburn Area Recreation and Park District Board of Directors will make the final determination on awarding the contract.

# **VI. PROPOSAL REQUIREMENTS**

## **A. General Requirements:**

### **1. Submission of Proposals:**

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

#### **a. Copies**

Two unbound copies of proposal.

#### **b. Transmittal Letter**

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

#### **c. General Requirements**

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

d. License to Practice in California

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

e. Firm Qualification and Experience

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

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

f. Qualifications and Experience

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

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

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

g. Specific Audit Approach

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

h. Dollar Cost

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

The District will not be responsible for expenses incurred in preparing and submitting this proposal.

i. Out -of-Pocket Expenses

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

***Auburn Area Recreation and Park District***

***Audit Proposal Presentation—Richardson & Company, LLP***

***November 21, 2019***

***KEY PERSONNEL***

***Ingrid Sheipline  
Brian Nash  
David Chiaravalloti***

***COMMITMENT TO QUALITY***

***Top 25 CPA firms  
31 Staff, 13 CPAs  
Local, Primarily Serving Northern California  
PCAOB Registrant  
Member of Center for Audit Quality of AICPA  
"Clean" Peer Reviews and PCAOB Inspections***

***GOVERNMENTAL ENTITY EXPERTISE***

***Serve numerous cities and other special districts with park operations  
Audited most of the cities in the Sacramento area  
Worked with agencies using Great Plains software  
Experience with agencies with cash held in Placer County  
Experience with new pronouncement implementation  
Assisted entities with GFOA award for financial reporting***

***STAFF QUALIFICATIONS***

***Staff assigned have extensive government experience  
Government audit staff totals 25  
Executive involvement in all aspects of the audit***

***BENEFITS OF SELECTING RICHARDSON & COMPANY, LLP***

***More experienced professionals involved on-site (minimizes impact of staff turnover)  
Thorough audit approach  
Extensive governmental auditing experience  
Reputation for meeting deadlines  
Timely response to questions***

## **Audit Services Proposal**



For the Fiscal Years Ended  
March 31, 2020, 2021 and 2022

### **Richardson & Company, LLP**

550 Howe Avenue, Suite 210  
Sacramento, California 95825  
Phone (916) 564-8727

**Contact Person:**

**Ingrid Sheipline or Brian Nash**  
[Isheipline@richardsoncpas.com](mailto:Isheipline@richardsoncpas.com) or [Bnash@richardsoncpas.com](mailto:Bnash@richardsoncpas.com)

September 30, 2019