

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

6:00 PM

**THURSDAY, NOVEMBER 30, 2017
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA**

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

1.0 CALL TO ORDER

FLAG PRESENTATION BY BSA TROOP 19 FLAG SALUTE (PLEDGE TO THE FLAG)

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

Roll Call

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation from Sports Coordinator Jerry Fisher to Matt Anderson, volunteer of the month for October, 2017 for his participation in the Ms. October tournament.

Presentation of a check for the ARD Youth Assistance Fund from John Price, Auburn Moose Lodge.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

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

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

_____ **5.1 Review and approval of Minutes of the Continued Meeting of the Board of Directors from October 23, 2017**

Review and approval of the Continued Meeting of the Board of Directors from October 23, 2017.

_____ **5.2 Cash Requirements for September, 2017 (October, 2017 Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Board of Directors for review and approval.

_____ **5.3 Review of Financials for September, 2017 (October, 2017 Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Board of Directors for review and approval.

_____ **5.4 Cash Requirements for October, 2017 (November, 2017 Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Board of Directors for review and approval.

_____ **5.5 Review of Financials for October, 2017 (November, 2017 Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Board of Directors for review and approval.

_____ **5.6 Policy for Balanced Budget Requirement (October, 2017 Program, Personnel, Policy, Fee & Legal Review Committee)**

This item was reviewed and approved by the Program, Personnel, Policy, Fee & Legal Review Committee and forwarded to the Board of Directors for review and approval.

_____ **5.7 Increase in Minimum Wage (Program, Personnel, Policy, Fee & Legal Review Committee)**

This item was reviewed and approved by the Program, Personnel, Policy, Fee & Legal Review Committee and forwarded to the Board of Directors for review and approval.

_____ **5.8 ARD Personnel Policy Proposed Amendment – Volunteers (Program, Personnel, Policy, Fee & Legal Review Committee)**

This item was reviewed and approved by the Program, Personnel, Policy, Fee & Legal Review Committee and forwarded to the Board of Directors for review and approval.

Motion by _____ second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS

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

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

_____ **8.1 Amending 2017/2018 Project List (Acquisition & Development Committee)**

Shall the Auburn Area Recreation and Park District (ARD) amend the existing 2017/2018 Project List to coincide with the FY 2017/2018 Budget Revisions?

Motion by _____ Second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

_____ **8.2 Mid-Year 2017/2018 Budget Revision and Resolution Number 2017-14 (Standing Finance Committee)**

Shall the Auburn Area Recreation and Park District (ARD) approve the Mid-Year 2017/2018 revised budget and adopt Resolution Number 2017-14?

Motion by _____ Second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

_____ **8.3 ARD Large Projects and Future Project Lists; Abandoning the Bell Road Project (Acquisition & Development Committee)**

Shall the Auburn Area Recreation and Park District (ARD) make adjustments to the 5-Year Capital Improvement Project List, specifically the removal of the Bell Road Project from the list?

Motion by _____ Second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

_____ **8.4 Travel, Training, Education and Government Per Diem Reimbursement Policy Amendments (Program, Personnel, Policy, Fee & Legal Review Committee)**

Shall the Auburn Area Recreation and Park District (ARD) amend its policies on travel, training, education and reimbursements?

Motion by _____ Second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

_____ **8.5 Public Records Act Request Policy (Program, Personnel, Policy, Fee & Legal Review Committee)**

Shall the Auburn Area Recreation and Park District (ARD) consider adding a policy to address the Public Records Act?

Motion by _____ Second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

_____ **8.6 Purchase of Swimming Pool Heater (Standing Finance Committee)**

Shall the Auburn Area Recreation and Park District Board of Directors approve Resolution Number 2017-15, authorizing the District Administrator to enter into a contract to replace the pool heater at Marsha Skinner/Sierra Pool?

Motion by _____ Second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

_____ **8.7 Bike Park Site CEQA/NEPA Consultant Expanded Scope of Work and Fee – November, 2017 (Acquisition & Development Committee)**

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve additional fees to be paid to Dudek, Inc. for preparation of the Auburn Bike Park CEQA/NEPA document?

Motion by _____ Second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

_____ **8.8 ARD's Employee Merit Increases, Review Policies and Forms**

Shall the Auburn Area Recreation and Park District (ARD) amend its policies regarding employee review and merit increases?

Motion by _____ Second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

_____ 8.9 **Claim Against ARD – Broken Windshield**

Shall the Auburn Area Recreation & Park District (ARD) approve or deny a claim against ARD for a broken windshield at Overlook Park?

Motion by _____ second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

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

1. Operation & Development Plan Update. (Acquisition & Development Committee)
2. County Mitigation Fund, current balance \$276,624.

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

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

_____ 11.0 **CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

Thank you letter from Stand-Up Placer.

_____ 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:

11-17-17
Date

1:20 p.m.
Time

P. Larson
Clerk to the Board

SECTION: 5.0

**ITEM: 5.1 REVIEW AND APPROVAL OF THE MINUTES
FROM THE CONTINUED MEETING OF THE
BOARD OF DIRECTORS FROM OCTOBER 23, 2017**

DESCRIPTION:

INFORMATION: SEE ATTACHED MINUTES

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

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes of the Continued Meeting of the Board of Directors
Monday, October 23, 2017, 6:00 p.m.,
Canyon View Community Center, Sierra Room
471 Maidu Drive, Auburn, CA**

Board Members

Present: Chairman Mike Lynch
Director Jim Gray
Director Scott Holbrook
Director Gordon Ainsleigh

Board Members

Absent: Director Jim Ferris

Staff Present:

Kahl Muscott, District Administrator
Joe Fecko, Administrative Services Manager
Brian Simpson, Facilities & Grounds Manager
Manouch Shirvanioun, Customer Service/Marketing Manager
Mike Scheele, Project Manager/Landscape Architect
Patricia Larson, Recording Secretary

FLAG SALUTE – (PLEDGE TO THE FLAG)

1.0 CALL TO ORDER

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

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

None.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

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

Roll Call Vote

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

4 – 0 Motion carries.

4.0 PUBLIC COMMENT

None.

5.0 CONSENT ITEMS

5.1 Review and Approval of the September 28, 2017 Minutes of the Meeting of the Board of Directors

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

Roll Call Vote

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

4 – 0 Motion carries.

6.0 UNFINISHED BUSINESS

6.1 Hearing to Consider Adoption of a Resolution (Resolution Number 2017-13) adopting a Mitigated Negative Declaration and Mitigation Monitoring and Reporting Program, Pursuant to the California Environmental Quality Act (CEQA), for the Proposed Auburn (Maidu) Bike Park Project and Approving the Auburn Bike Park Project as Described and Evaluated in the Initial Study

PUBLIC HEARING

OPEN PUBLIC HEARING:

STAFF PRESENTATION:

District Administrator Kahl Muscott gave a presentation on the Draft Environmental Assessment/Initial Study and the Draft Final Environmental Assessment/Initial Study of the Maidu Bike Park Project.

Ken Anderson of K.D. Anderson & Associates, the company that prepared the traffic assessment for the environmental study gave a presentation regarding the traffic situation.

PUBLIC COMMENT:

Teresa Zarro, a resident from the Skyridge neighborhood gave public comment regarding attending the grand opening of a bike park in San Francisco, California and what a great sight it was to see all of the people who attended it. She asked the board to approve the environmental document tonight.

Anne Jacobsen House, a resident who lives in the neighborhood gave public comment that she is astonished by the choice of the location for the bike park. The beauty of the canyon will be destroyed. The things she cares about are being threatened by the proposed bike park.

Richard Sanborn who lives by Recreation Park gave public comment that parks are good neighbors and increase property values. He feels the cyclists will not be cycling through the neighborhood to get to the bike park but will use the path that has no cars on it to get there.

Diana Boyer, a resident who lives in the neighborhood gave public comment that she has talked to neighbors who support the bike park. The bike park in Truckee is seven times larger than the one here will be. People want to take their kids somewhere safe. She asked the board to please support the bike bike park.

Sarah Konst, a resident gave public comment that there are legitimate issues with this bike park. The dissension in the community is sickening to her, particularly when concerns were not being addressed about preserving a scenic canyon location. The community at large is not behind the location, there is less than 12% support.

Jim Haagen-Smit gave public comment that he is in support of a bike park at this location. It will be an asset to the community. He asked for the board to support the bike park.

Jim Nieto, a resident of Riverview Drive gave public comment that liability issues could arise because property owners near the bike park were of Mexican descent and the facility would have a negative impact on a minority community. We need safe and secure conditions at this location. He is concerned with ARD's liability.

Susan Boyme, a resident of the canyon rim and bicyclist is for the location. The biking community would like to keep activities locally. People moving in are families who bike.

Sheila Larsen, an equestrian in this area gave public comment that she doesn't see any concession for this bike park. She is concerned about a lack of safety.

Jeff Dunkle, a resident of the neighborhood gave public comment that Folsom is expanding bike trails. Folsom also has a bike park. He would like to see Auburn go in that direction. Other communities are focusing on activity, he would like to see it here.

Ben Troia, a resident who lives on Eagles Nest in Auburn gave public comment that he is in full support of the bike park. Cycling is good for health. Bike park traffic will be insignificant. We need to be recreational as a community. What is the impact of riding a bike going to be except positive?

Danny Murphy, a resident who lives on Riverview gave public comment that there is a hole in the environmental document. There are existing safety issues. The study needs to be finished, some issues have not been addressed.

A letter was read by someone from Claire Unis, a resident. There are many reasons to place a bike park here. Children enjoy the beauty of the canyon. This is a safe and accessible area for a bike park, this park will be little. She asked the board for approval.

An LaBar, 407 Maidu Drive gave public comment that she is in favor of the bike park, but not at this location. There are difficulties in the CEQA. The negative declaration does not fulfill the NEPA or CEQA. There is no alternative site analysis. She asked the board to take a closer look at the document and consider people's concerns.

Porter Mickel, an Auburn resident gave public comment that he rides his bike to school. He favors the location. There has been a lot of "not here" talk. He feels this project is taking a long time.

Keith Bassett, an Auburn resident gave public comment asking the board to reconsider the location. He is concerned of fire danger. This location carries unique fire risk. It is dry, steep terrain with high wind activity. He asked the board to consider those factors.

Scott Borrelli, an Auburn resident gave public comment that dead trees and vegetation will be taken out at the location. These things will mitigate some fire danger. The park will close at dusk. The vast majority will be carpooling with friends. The community needs to share.

Lou Ann Hammond, an Auburn resident gave public comment that she has tree concerns. There is not enough information in the environmental documents. This bike park won't be fenced, gated or locked at night. There are unscrupulous people out there who hang out at locations like this.

Peggy Egli, an Auburn resident gave public comment that ARD does not have an Operation & Development Plan. The bike park project should wait until an Operation & Development Plan is in place. The bike park proponents lost their track in 2012, there is no reason to build a bike park without an Operation & Development Plan.

Donna Williams gave public comment that it is unfortunate that it has come to this. In 1995 she worked on the restoration of the Pioneer Trail. North Auburn Regional Park would be a good location, also no fire hazard. There is overwhelming dissent by the neighbors. Mammoth Bar would be a good location.

Carolyn Buhlmann, an Auburn resident gave public comment that she is concerned about safety and liability. Fire is a tremendous risk here. If the majority of users are children, they don't read signs. Will they use safety equipment? Listen to the numbers.

Donna Furlough, an Auburn resident gave public comment that traffic, dust, asbestos, noise and wildlife are all concerns. Do an alternative analysis. How was the Maidu site chosen over others?

Peter Mantsch, an Auburn resident gave public comment that a letter was delivered to his home by Director Ainsleigh saying that Falcon's Point would be a superior site.

Richard Hadley, an Auburn resident gave public comment that the board voted in favor of this site without a CEQA/NEPA analysis. You have to analyze alternative sites. This will go to court if the board approves it.

Alex Fisch, an Auburn resident gave public comment that this is a small project with minimal impact. He asked the board to approve the site.

Andrew Clark, an Auburn resident gave public comment that he appreciates everyone's passion, for or against. If a playground would be put in, would there be opposition? There are a lot of misconceptions about the bike park. He fully supports it.

Janet Whitlock, an Auburn resident gave public comment that for a bike park, it should not be built here because of asbestos issues. It is inappropriate for children. There is also the danger of mountain lions.

Mike Mapes, an Auburn resident gave public comment that a lawsuit will result in the draining of resources. There is adequate documentation to approve the bike park.

Dan Grouper, an Auburn resident gave public comment that he rides horses and bikes. This is tough for both sides. We want a bike park here.

Marie Hood gave public comment that she is a horse person. The addition of a bike park would not prevent her from riding her horse here.

Jay Garrett, an Auburn resident gave public comment that people are talking about public land and talking about a community. He is for the bike park.

Elise Douglass gave public comment that compromise is really a hard thing. She asked the board to move forward.

Public comment was closed at 8:28 p.m.

The meeting recessed at 8:28 p.m.

A motion was made by Director Holbrook and seconded by Director Gray to adopt Resolution Number 2017-13 Adopting a Mitigated Negative Declaration and Mitigation Monitoring and Reporting Program, Pursuant to the California Environmental Quality Act (CEQA), for the Proposed Auburn (Maidu) Bike Park Project and Approving the Auburn Bike Park Project as Described and Evaluated in the Initial Study.

Roll Call Vote

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

4 – 0 Motion carries.

7.0 PUBLIC COMMENT

None.

ADJOURNMENT - As there was no further business, the meeting was adjourned at 9:13 p.m. by Chairman Lynch.

Board Secretary

Date

SECTION: 5.0

**ITEM: 5.2 REVIEW OF CASH REQUIREMENTS FOR
SEPTEMBER, 2017**

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: \$209,980.83

System: 10/6/2017 11:47:35 AM
 User Date: 9/30/2017

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Page: 1
 User ID: kvandam

Ranges:	From:	To:	Check Date	From:	To:
Check Number	First	Last	9/1/2017	9/1/2017	9/30/2017
Vendor ID	First	Last	COMM 1ST	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
15706	1099-239	Macintosh-Oddo	9/1/2017	COMM 1ST	PMCHK00002417	
15707	1099-243	Phillip Dallas	9/1/2017	COMM 1ST	PMCHK00002417	\$5,904.66
15708	1099-256	Healing Pastures, Inc.	9/1/2017	COMM 1ST	PMCHK00002417	\$260.00
15709	1099-264	Philip Green	9/1/2017	COMM 1ST	PMCHK00002417	\$195.00
15710	1099-295	Juli Land-Marx, dba Image Net	9/1/2017	COMM 1ST	PMCHK00002417	\$32.50
15711	1099-304	Christina Taylor	9/1/2017	COMM 1ST	PMCHK00002417	\$958.33
15712	1099-343	Faith Petersen	9/1/2017	COMM 1ST	PMCHK00002417	\$72.00
15713	A0014	AT&T	9/1/2017	COMM 1ST	PMCHK00002417	\$330.00
15714	A0021	The Auburn Journal	9/1/2017	COMM 1ST	PMCHK00002417	\$369.04
15715	A1010	Advantage Marketing and Print	9/1/2017	COMM 1ST	PMCHK00002417	\$157.00
15716	C0061	California Computer Services	9/1/2017	COMM 1ST	PMCHK00002417	\$386.10
15717	C0072	CIT Technology Fin. Serv., Inc	9/1/2017	COMM 1ST	PMCHK00002417	\$833.00
15718	C0121	Cota Cole LLP	9/1/2017	COMM 1ST	PMCHK00002417	\$513.89
15719	D0010	Diamond Pacific	9/1/2017	COMM 1ST	PMCHK00002417	\$192.00
15720	E0011	ECORP Consulting, Inc.	9/1/2017	COMM 1ST	PMCHK00002417	\$779.85
15721	G0078	GameTime	9/1/2017	COMM 1ST	PMCHK00002417	\$472.12
15722	H0056	Humana Dental Ins. Co	9/1/2017	COMM 1ST	PMCHK00002417	\$110.80
15723	I0018	William Joseph La Flaur	9/1/2017	COMM 1ST	PMCHK00002417	\$2,060.26
15724	M0011	Mallard Creek	9/1/2017	COMM 1ST	PMCHK00002417	\$1,350.00
15725	M0019	Kahl Muscott	9/1/2017	COMM 1ST	PMCHK00002417	\$907.28
15726	M0028	Maki Heating & A/C, Inc.	9/1/2017	COMM 1ST	PMCHK00002417	\$86.53
15727	M0039	Meadow Vista Water Users Assoc	9/1/2017	COMM 1ST	PMCHK00002417	\$709.00
15728	N0003	Norris Electric, Inc.	9/1/2017	COMM 1ST	PMCHK00002417	\$500.00
15729	N0045	Near U CO2	9/1/2017	COMM 1ST	PMCHK00002417	\$1,046.67
15730	P0005	Placer County Water Agency	9/1/2017	COMM 1ST	PMCHK00002417	\$148.32
15731	P0007	Pacific Gas & Electric Company	9/1/2017	COMM 1ST	PMCHK00002417	\$4,550.14
15732	P0009	Farm Bureau	9/1/2017	COMM 1ST	PMCHK00002417	\$623.82
15733	P0023	PG&E	9/1/2017	COMM 1ST	PMCHK00002417	\$90.00
15734	P0029	Placer County Environmental He	9/1/2017	COMM 1ST	PMCHK00002417	\$115.91
15735	S0016	Sam's Club	9/1/2017	COMM 1ST	PMCHK00002417	\$182.00
15736	S0086	Sac-Val Janitorial Supply, Inc	9/1/2017	COMM 1ST	PMCHK00002417	\$1,964.71
15737	S0131	Kasey Strauss	9/1/2017	COMM 1ST	PMCHK00002417	\$152.94
15738	S0143	SMOA	9/1/2017	COMM 1ST	PMCHK00002417	\$50.57
15739	T1000	Transamerica Life Insurance	9/1/2017	COMM 1ST	PMCHK00002417	\$440.00
15740	TEMPR	Amanda Romero	9/1/2017	COMM 1ST	PMCHK00002417	\$480.00
15741	TEMPS	Jennifer Spendlove	9/1/2017	COMM 1ST	PMCHK00002417	\$191.00
15742	V0006	VFCAL	9/1/2017	COMM 1ST	PMCHK00002417	\$90.00
15743	V0007	Verizon Wireless	9/1/2017	COMM 1ST	PMCHK00002417	\$1,910.00
15744	W0001	Walker's Office Supplies, Inc.	9/1/2017	COMM 1ST	PMCHK00002417	\$611.53
15745	W0044	Wave	9/1/2017	COMM 1ST	PMCHK00002417	\$847.98
15746	S1007	Stationary Engineers, Local 39	9/1/2017	COMM 1ST	PMCHK00002417	\$1,117.13
15747	S1010	State Disbursement Unit	9/8/2017	COMM 1ST	PMCHK00002418	\$408.37
15748	U0019	US Bank	9/8/2017	COMM 1ST	PMCHK00002418	\$87.50
15749	1099-104	Thomas Seibel	9/13/2017	COMM 1ST	PMCHK00002419	\$20,316.66
15750	1099-203	Susan Thomas	9/15/2017	COMM 1ST	PMCHK00002420	\$130.00
15751	1099-218	Auburn Gymnastics Center	9/15/2017	COMM 1ST	PMCHK00002420	\$179.40
15752	1099-254	Ralph Kendrick	9/15/2017	COMM 1ST	PMCHK00002420	\$598.00
15753	1099-269	Deborah Lynn	9/15/2017	COMM 1ST	PMCHK00002420	\$495.00
15754	1099-277	Foothill Karate Do	9/15/2017	COMM 1ST	PMCHK00002420	\$370.50
15755	1099-291	Isaac Humber	9/15/2017	COMM 1ST	PMCHK00002420	\$468.00
15756	1099-313	Alison Lloyd	9/15/2017	COMM 1ST	PMCHK00002420	\$292.50
15757	1099-339	Michelle Hollis	9/15/2017	COMM 1ST	PMCHK00002420	\$441.60
15758	1099-341	Twardis, Bryan	9/15/2017	COMM 1ST	PMCHK00002420	\$144.00
15759	1099-353	Jamie Ross	9/15/2017	COMM 1ST	PMCHK00002420	\$108.00
15760	A0001	Recology Auburn Placer	9/15/2017	COMM 1ST	PMCHK00002420	\$105.60
15761	A0002	A&A Stepping Stone Mfg., Inc.	9/15/2017	COMM 1ST	PMCHK00002420	\$1,989.30
						\$138.93

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
15763	A0051	Anderson's Sierra Pipe Co.	9/15/2017	COMM 1ST	PMCHK00002420	\$3,104.07
15764	A0091	Altara	9/15/2017	COMM 1ST	PMCHK00002420	\$337.50
15765	A0139	Auburn Ford	9/15/2017	COMM 1ST	PMCHK00002420	\$206.24
15766	A0148	ALL Pro Backflow	9/15/2017	COMM 1ST	PMCHK00002420	\$188.85
15767	B0020	BSN Sports, Inc.	9/15/2017	COMM 1ST	PMCHK00002420	\$464.74
15768	B0042	Boberg Hardwood Floors	9/15/2017	COMM 1ST	PMCHK00002420	\$3,500.00
15769	C0061	California Computer Services	9/15/2017	COMM 1ST	PMCHK00002420	\$244.00
15770	C0075	Cintas Corporation	9/15/2017	COMM 1ST	PMCHK00002420	\$275.86
15771	C0111	Cal.net	9/15/2017	COMM 1ST	PMCHK00002420	\$59.95
15772	C0113	Cooks Portable Toilets & Septi	9/15/2017	COMM 1ST	PMCHK00002420	\$1,949.08
15773	D0010	Diamond Pacific	9/15/2017	COMM 1ST	PMCHK00002420	\$40.76
15774	D0025	Dawson Oil Company	9/15/2017	COMM 1ST	PMCHK00002420	\$2,280.65
15775	D0066	De Lage Landen Financial Servi	9/15/2017	COMM 1ST	PMCHK00002420	\$332.48
15776	D0077	Dudek	9/15/2017	COMM 1ST	PMCHK00002420	\$1,662.50
15777	F0038	Fastenal Company	9/15/2017	COMM 1ST	PMCHK00002420	\$441.14
15778	F0041	Friends of ARD	9/15/2017	COMM 1ST	PMCHK00002420	\$2,905.00
15779	G0006	Gold Country Media Publication	9/15/2017	COMM 1ST	PMCHK00002420	\$130.00
15780	G0022	Gold Country Printing	9/15/2017	COMM 1ST	PMCHK00002420	\$6,503.65
15781	G0045	Greater Sacreamnto Softball As	9/15/2017	COMM 1ST	PMCHK00002420	\$1,557.60
15782	G0077	Gold Country Water	9/15/2017	COMM 1ST	PMCHK00002420	\$118.80
15783	G0092	Green Valley Security, Inc.	9/15/2017	COMM 1ST	PMCHK00002420	\$1,080.00
15784	K0011	Kaiser Foundation Health Plan,	9/15/2017	COMM 1ST	PMCHK00002420	\$13,736.73
15785	L0023	Vincent Garcia Lopez	9/15/2017	COMM 1ST	PMCHK00002420	\$39.29
15786	L0027	Pat Larson	9/15/2017	COMM 1ST	PMCHK00002420	\$60.17
15787	L0033	Les Schwab	9/15/2017	COMM 1ST	PMCHK00002420	\$701.76
15788	M0028	Maki Heating & A/C, Inc.	9/15/2017	COMM 1ST	PMCHK00002420	\$2,941.00
15789	M0035	Meadow Vista Community Center	9/15/2017	COMM 1ST	PMCHK00002420	\$1,100.00
15790	M0048	Joanna McNutt	9/15/2017	COMM 1ST	PMCHK00002420	\$14.98
15791	M0098	Meadow Vista County Water Dist	9/15/2017	COMM 1ST	PMCHK00002420	\$2,175.13
15792	N0003	Norris Electric, Inc.	9/15/2017	COMM 1ST	PMCHK00002420	\$85.00
15793	N0045	Near U CO2	9/15/2017	COMM 1ST	PMCHK00002420	\$154.26
15794	P0007	Pacific Gas & Electric Company	9/15/2017	COMM 1ST	PMCHK00002420	\$12,171.30
15795	P0056	Placer Union High School Distr	9/15/2017	COMM 1ST	PMCHK00002420	\$164.85
15796	P0088	PBM Construction Inc	9/15/2017	COMM 1ST	PMCHK00002420	\$40,900.00
15797	R0065	River City Rentals	9/15/2017	COMM 1ST	PMCHK00002420	\$1,225.00
15798	S0034	Sierra Chemical Co.	9/15/2017	COMM 1ST	PMCHK00002420	\$1,611.39
15799	S0067	Superfast Copy	9/15/2017	COMM 1ST	PMCHK00002420	\$29.28
15800	S0094	Manouch Shirvanioun	9/15/2017	COMM 1ST	PMCHK00002420	\$155.01
15801	S0145	SCP Pool Distributors LLC	9/15/2017	COMM 1ST	PMCHK00002420	\$211.14
15802	S0152	SiteOne Landscape Supply, LLC	9/15/2017	COMM 1ST	PMCHK00002420	\$874.89
15803	S0154	Mike Scheele	9/15/2017	COMM 1ST	PMCHK00002420	\$232.05
15804	S1000	State Of California/DOJ	9/15/2017	COMM 1ST	PMCHK00002420	\$400.00
15805	S1003	Sutter Medical Foundation	9/15/2017	COMM 1ST	PMCHK00002420	\$58.00
15806	T1000	Transamerica Life Insurance	9/15/2017	COMM 1ST	PMCHK00002420	\$460.00
15807	TEMPB	Torrey Bowman	9/15/2017	COMM 1ST	PMCHK00002420	\$50.00
15808	TEMPG	Pamela Greer	9/15/2017	COMM 1ST	PMCHK00002420	\$25.00
15809	TEMPL	Laurie Lozano	9/15/2017	COMM 1ST	PMCHK00002420	\$25.00
15810	TEMPH	Allison Murphy	9/15/2017	COMM 1ST	PMCHK00002420	\$25.00
15811	TEMPS	Mark Sauer	9/15/2017	COMM 1ST	PMCHK00002420	\$90.00
15812	U0016	Uptown Signs & Graphics, Inc.	9/15/2017	COMM 1ST	PMCHK00002420	\$37.54
15813	V00018	Veritiv Operating Company	9/15/2017	COMM 1ST	PMCHK00002420	\$734.61
15814	V0019	Valley Rock Landscape Material	9/15/2017	COMM 1ST	PMCHK00002420	\$182.64
15815	W0001	Walker's Office Supplies, Inc.	9/15/2017	COMM 1ST	PMCHK00002420	\$835.66
15816	W0003	Warehouse Paint Incorporated	9/15/2017	COMM 1ST	PMCHK00002420	\$191.27
15817	W0019	Waterloo Tent & Tarp Company,	9/15/2017	COMM 1ST	PMCHK00002420	\$142.42
15818	W0044	Wave	9/15/2017	COMM 1ST	PMCHK00002420	\$498.11
15819	Y0002	Yuba Safe & Lock, Inc.	9/15/2017	COMM 1ST	PMCHK00002420	\$94.00
15820	A0027	Recology Auburn Placer	9/15/2017	COMM 1ST	PMCHK00002421	\$1,268.80
15821	P0021	Petty Cash	9/21/2017	COMM 1ST	PMCHK00002422	\$291.25
15822	R0057	Reserve Account	9/21/2017	COMM 1ST	PMCHK00002422	\$500.00
15823	S1007	Stationary Engineers, Local 39	9/21/2017	COMM 1ST	PMCHK00002422	\$389.01
15824	S1010	State Disbursement Unit	9/21/2017	COMM 1ST	PMCHK00002422	\$87.50
15825	TEMPB	Brad Bento	9/21/2017	COMM 1ST	PMCHK00002422	\$25.00

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
15826	TEMPR	Silke Rose	9/21/2017	COMM 1ST	PMCHK00002422	\$10.00
15827	TEMPS	Reine Steel	9/21/2017	COMM 1ST	PMCHK00002422	\$25.00
15828	TEMPT	Theresa Tallman	9/21/2017	COMM 1ST	PMCHK00002422	\$10.00
15829	1099-216	Gerald Harris	9/29/2017	COMM 1ST	PMCHK00002423	\$52.00
15830	1099-247	Clifford Johnson	9/29/2017	COMM 1ST	PMCHK00002423	\$120.25
15831	1099-271	Kelpro Security	9/29/2017	COMM 1ST	PMCHK00002423	\$1,014.00
15832	1099-295	Juli Land-Marx, dba Image Net	9/29/2017	COMM 1ST	PMCHK00002423	\$833.35
15833	1099-304	Christina Taylor	9/29/2017	COMM 1ST	PMCHK00002423	\$36.00
15834	A0029	Auburn Trophies	9/29/2017	COMM 1ST	PMCHK00002423	\$100.01
15835	A0051	Anderson's Sierra Pipe Co.	9/29/2017	COMM 1ST	PMCHK00002423	\$825.13
15836	A0111	AllGood Driving School, Inc	9/29/2017	COMM 1ST	PMCHK00002423	\$30.00
15837	A0134	Advanced Intregrated Pest Mana	9/29/2017	COMM 1ST	PMCHK00002423	\$677.00
15838	A0139	Auburn Ford	9/29/2017	COMM 1ST	PMCHK00002423	\$817.96
15839	A1010	Advantage Martketing and Print	9/29/2017	COMM 1ST	PMCHK00002423	\$123.34
15840	B0020	BSN Sports, Inc.	9/29/2017	COMM 1ST	PMCHK00002423	\$1,734.49
15841	B0051	Arlene Borman	9/29/2017	COMM 1ST	PMCHK00002423	\$19.98
15842	B0063	Blain Stumpf	9/29/2017	COMM 1ST	PMCHK00002423	\$475.00
15843	C0051	CPRS District 1	9/29/2017	COMM 1ST	PMCHK00002423	\$55.00
15844	C0072	CIT Technology Fin. Serv., Inc	9/29/2017	COMM 1ST	PMCHK00002423	\$513.89
15845	C0121	Cota Cole LLP	9/29/2017	COMM 1ST	PMCHK00002423	\$1,296.00
15846	D0010	Diamond Pacific	9/29/2017	COMM 1ST	PMCHK00002423	\$185.85
15847	D0015	Department of Social Services	9/29/2017	COMM 1ST	PMCHK00002423	\$242.00
15848	D0077	Dudek	9/29/2017	COMM 1ST	PMCHK00002423	\$950.00
15849	E0008	Ewing Irrigation Products, Inc	9/29/2017	COMM 1ST	PMCHK00002423	\$4,104.23
15850	E0011	ECORP Consulting, Inc.	9/29/2017	COMM 1ST	PMCHK00002423	\$232.50
15851	F0038	Fastenal Company	9/29/2017	COMM 1ST	PMCHK00002423	\$91.23
15852	G0027	Giuliani & Kull, Inc.	9/29/2017	COMM 1ST	PMCHK00002423	\$212.50
15853	G0077	Gold Country Water	9/29/2017	COMM 1ST	PMCHK00002423	\$155.50
15854	G0092	Green Valley Security, Inc.	9/29/2017	COMM 1ST	PMCHK00002423	\$1,080.00
15855	H0056	Humana Dental Ins. Co	9/29/2017	COMM 1ST	PMCHK00002423	\$2,060.26
15856	L0033	Les Schwab	9/29/2017	COMM 1ST	PMCHK00002423	\$216.25
15857	M0028	Maki Heating & A/C, Inc.	9/29/2017	COMM 1ST	PMCHK00002423	\$1,121.00
15858	M0071	Mission Protection Systems Inc	9/29/2017	COMM 1ST	PMCHK00002423	\$189.00
15859	P0058	Pitney Bowes Credit Corporatio	9/29/2017	COMM 1ST	PMCHK00002423	\$125.48
15860	P0072	Sheryl Petersen	9/29/2017	COMM 1ST	PMCHK00002423	\$144.45
15861	P0084	Placer County	9/29/2017	COMM 1ST	PMCHK00002423	\$15,102.59
15862	R0073	Riebes Auto Parts	9/29/2017	COMM 1ST	PMCHK00002423	\$104.43
15863	S0016	Sam's Club	9/29/2017	COMM 1ST	PMCHK00002423	\$504.31
15864	S0050	Sierra Safety	9/29/2017	COMM 1ST	PMCHK00002423	\$399.13
15865	S0067	Superfast Copy	9/29/2017	COMM 1ST	PMCHK00002423	\$94.06
15866	S0086	Sac-Val Janitorial Supply, Inc	9/29/2017	COMM 1ST	PMCHK00002423	\$154.27
15867	S0131	Kasey Casl	9/29/2017	COMM 1ST	PMCHK00002423	\$13.91
15868	S0145	SCP Pool Distributors LLC	9/29/2017	COMM 1ST	PMCHK00002423	\$1,085.05
15869	S0151	SESAC	9/29/2017	COMM 1ST	PMCHK00002423	\$793.00
15870	S0152	SiteOne Landscape Supply, LLC	9/29/2017	COMM 1ST	PMCHK00002423	\$373.37
15871	TEMPB	Bobbie Baron	9/29/2017	COMM 1ST	PMCHK00002423	\$25.00
15872	TEMPC	Susan Conforti	9/29/2017	COMM 1ST	PMCHK00002423	\$84.00
15873	TEMPC	Beverly Deadmond	9/29/2017	COMM 1ST	PMCHK00002423	\$10.00
15874	TEMPC	Marti Fischer	9/29/2017	COMM 1ST	PMCHK00002423	\$10.00
15875	TEMPC	John Martinex	9/29/2017	COMM 1ST	PMCHK00002423	\$10.00
15876	TEMPC	Barbara Reynolds	9/29/2017	COMM 1ST	PMCHK00002423	\$40.00
15877	TEMPC	Mark Sauer	9/29/2017	COMM 1ST	PMCHK00002423	\$20.00
15878	TEMPC	Janet Torpy	9/29/2017	COMM 1ST	PMCHK00002423	\$10.00
15879	V0019	Valley Rock Landscape Material	9/29/2017	COMM 1ST	PMCHK00002423	\$174.69
15880	W0001	Walker's Office Supplies, Inc.	9/29/2017	COMM 1ST	PMCHK00002423	\$279.25
15881	W0003	Warehouse Paint Incorporated	9/29/2017	COMM 1ST	PMCHK00002423	\$372.77

Total Checks: 175

Total Amount of Checks: \$209,980.83

SECTION: 5.0

ITEM: 5.3 REVIEW OF FINANCIALS FOR SEPTEMBER, 2017

DESCRIPTION:

INFORMATION: SEE ATTACHED INFORMATION

**STAFF
RECOMMENDATION: REVIEW AND APPROVE FINANCIALS**

PROFIT & LOSS

17/18 Approved Budget

	Approved Budget FY 17-18	% Of Total	Mid-Yr Revision FY 17-18	% Of Total	2017 September ACTUALS	Last Yr September Actuals	2017 YTD ACTUALS	2017 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues									
Program Revenue	1,045,700	20%	-		101,914	92,749	682,429	645,775	668,143
Facility Revenue	148,155	3%	-		7,611	7,833	109,552	113,250	139,834
Misc. Revenue	59,225	1%	-		1,474	5,522	19,631	28,150	27,315
Grants & Donations	50,146	1%	-		15	3,520	14,011	9,500	796,491
Interest Income	45,400	1%	-		10,320	4,174	32,845	19,450	22,484
Projects Revenue	387,300	7%	-		-	-	-	-	44,000
Tax Revenue	2,973,655	56%	-		56,652	-	1,391,822	1,320,878	1,282,998
In Kind/Atwood	25,500	0%	-		-	-	-	-	-
Trans from Cap Const/City Trust/Eq Res	616,204	-	-		-	-	-	-	-
Total Operating Revenue	5,351,285	100.00			177,985	113,798	2,250,290	2,137,003	2,981,265
Expenditures									
Program Expense	274,374	5%	-		35,432	24,757	157,079	174,050	154,963
Operating & Supplies	336,100	6%	-		36,385	33,140	177,544	169,795	151,921
Utilities Expense	199,800	4%	-		33,874	20,858	73,959	88,250	76,524
Professional Services	38,800	1%	-		3,203	2,073	11,983	18,250	20,701
Building & Grounds Maintenance	353,098	7%	-		34,783	23,186	177,416	227,900	107,583
Property Tax Admin.	63,200	1%	-		-	306	2,378	3,200	3,044
Wages	2,085,305	39%	-		143,381	126,485	985,289	977,090	884,724
Benefits & Payroll Costs	713,282	13%	-		52,697	47,510	391,602	384,453	344,346
Fixed Asset Expense	62,178	1%	-		244	17,891	14,416	55,500	839,943
Capital Improvement Projects	969,000	18%	-		50,569	20,102	145,439	146,767	150,802
Debt Services	6,000	0%	-		383	765	1,914	2,000	2,264
Special Dept Expenses (equip res.)	-	0%	-		-	-	-	-	-
Project Expenditures	25,000	0%	-		-	-	-	-	-
Misc Expense (CalPERS unfunded liab)	180,200	3%	-		-	-	-	-	-
Total Expenditures	5,306,337	100.00			390,951	317,073	2,139,019	2,247,255	2,736,815
Net Revenue Over Expenditures	\$ 44,948	0.84			\$ (212,060)	(203,275)	\$111,271	(\$110,252)	\$244,450
Annual Contingency Reserve (1-2%)	\$ 450,000		\$ 450,000				\$ 450,000	\$ 450,000	\$ 450,000
Annual Equip Replacement Reserve	\$ 758,531		\$ 758,531				\$ 758,531	\$ 758,531	\$ 658,531
Future Capital Construction Reserve	\$ 744,971		\$ 744,971				\$ 705,971	\$ 705,971	\$ 744,971
ADA Reserve	\$ 60,032		\$ 60,032				\$ 60,032	\$ 60,032	\$ 55,032
CalPERS unfunded liability reserve	\$ 45,800		\$ 45,800				\$ 45,800	\$ 45,800	\$ 45,800
TOTAL RESERVE BALANCES	\$ 2,059,334		\$ 2,059,334				\$ 2,442,334	\$ 2,020,334	\$ 1,908,534

Date: 10/13/2017

Auburn Area Recreation and Park District
Balance Sheet
9/30/2017

Page: 1

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$580.00
Community 1st Bank	171,263.47
Placer County Treasure-General	3,682,191.90
Placer County Treasurer - City Trust	270,820.33
Accounts Receivable	8,821.44
A/R - 501C3 Group	7,000.00
Daycamp Receivables	21,074.00
Prepaid Liability Expense	16,699.99
TOTAL ASSETS	\$4,178,451.13

LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	\$40.00
Gift Certificates	145.00
Compensated Absenses	121,782.72
Sales Tax Payable	804.37
Worker's Comp Payable	8,323.40
Federal Withholding Payable	(100.00)
Total Current Liabilities	\$130,995.49
<u>Net Position</u>	
General Fund Balance	\$3,936,185.65
Net Profit	111,269.99
Total Net Postion	\$4,047,455.64
TOTAL LIABILITY AND NET POSITION	\$4,178,451.13

Auburn Rec & Park
Profit & Loss

For 4/1/2017 To 9/30/2017
For Segment1 Recreation Services To Administration
For Segment2 000 To 999
For Segment3 1000 To 9900
For Segment4 General To 900

	Month 2 May	Month 3 June	Month 4 July	Month 5 Aug	Current Month	Actual YTD	Budget YTD
OPERATING REVENUE	\$1,343,754.89	\$190,486.04	\$280,832.03	114,607.25	\$177,985.45	\$2,250,289.66	\$2,137,003.00
Amusement & Recreation Services	163,656.35	161,681.81	83,946.50	88,772.21	101,914.00	682,428.87	645,775.00
Amusement & Concessions	14,605.38	12,394.87	10,044.74	8,059.89	7,610.62	109,551.53	113,250.00
Cellular Revenue	4,666.88	3,070.73	1,403.98	5,901.73	1,473.98	19,631.28	28,150.00
Gifts & Donations	213.00	13,249.01	134.00	235.00	15.00	14,011.01	9,500.00
Interest Income	11,491.27	89.62	(271.45)	11,164.50	10,320.28	32,845.21	19,450.00
Other Revenue	1,149,122.01	0.00	185,574.26	473.92	56,651.57	1,391,821.76	1,320,878.00

FINANCING SOURCES

	Month 2 May	Month 3 June	Month 4 July	Month 5 Aug	Current Month	Actual YTD	Budget YTD
OPERATING REVENUE	\$1,343,754.89	\$190,486.04	\$280,832.03	114,607.25	\$177,985.45	\$2,250,289.66	\$2,137,003.00
OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
REVENUES	1,343,754.89	190,486.04	280,832.03	114,607.25	177,985.45	2,250,289.66	2,137,003.00

EXPENSES

Program Expenses	13,254.16	19,685.15	38,300.81	36,033.92	35,432.09	157,078.53	174,050.00
Administrations & Supplies Expense	36,929.83	32,491.22	26,041.22	27,647.08	36,384.92	177,543.96	169,795.00
Utilities Expense	8,408.12	(464.42)	16,180.89	19,090.20	33,874.41	73,958.90	88,250.00
Travel Expenses	0.00	0.00	3,530.27	264.00	1,488.00	5,402.27	3,000.00
Professional Services	1,002.72	1,406.09	325.00	2,132.50	1,714.62	6,580.93	15,250.00
Police & Grounds Maintenance	31,889.61	23,328.56	41,907.63	39,083.00	34,782.62	177,415.95	227,900.00
Property Tax Administration/LA	0.00	0.00	2,378.46	0.00	0.00	2,378.46	3,200.00
Utilities Expense	154,017.17	266,703.09	197,179.35	170,903.52	143,381.54	985,289.18	977,090.00
Utilities & Payroll Costs	56,270.57	81,503.69	91,662.65	51,901.83	52,697.15	391,602.37	384,453.00
Fixed Asset Expense	0.00	4,581.77	9,590.62	0.00	244.00	14,416.39	55,500.00
Capital Improvement Projects	13,963.54	10,694.80	52,996.43	15,995.43	50,569.77	145,439.23	146,767.00
Post Service	382.70	382.70	382.70	382.70	382.70	1,913.50	2,000.00

SECTION: 5.0

**ITEM: 5.4 REVIEW OF CASH REQUIREMENTS FOR
OCTOBER, 2017**

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: \$216,675.71

System: 11/9/2017 9:17:27 AM
 User Date: 11/9/2017

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Page: 1
 User ID: kvandam

Ranges: From: To: From: To:
 Check Number First Last Check Date 10/1/2017 10/31/2017
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST
 Vendor Name First Last

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
15883	A0018	Auburn Chamber of Commerce	10/4/2017	COMM 1ST	PMCHK00002424	\$500.00
15884	D0010	Diamond Pacific	10/4/2017	COMM 1ST	PMCHK00002424	\$330.91
15885	S1007	Stationary Engineers, Local 39	10/6/2017	COMM 1ST	PMCHK00002425	\$389.04
15886	S1010	State Disbursement Unit	10/6/2017	COMM 1ST	PMCHK00002425	\$87.50
15887	U0019	US Bank	10/11/2017	COMM 1ST	PMCHK00002426	\$10,408.09
15888	1099-104	Thomas Seibel	10/13/2017	COMM 1ST	PMCHK00002427	\$97.50
15889	1099-193	Celena Polena	10/13/2017	COMM 1ST	PMCHK00002427	\$253.50
15890	1099-218	Auburn Gymnastics Center	10/13/2017	COMM 1ST	PMCHK00002427	\$196.00
15891	1099-239	Macintosh-Oddo	10/13/2017	COMM 1ST	PMCHK00002427	\$3,957.80
15892	1099-243	Phillip Dallas	10/13/2017	COMM 1ST	PMCHK00002427	\$325.00
15893	1099-256	Healing Pastures, Inc.	10/13/2017	COMM 1ST	PMCHK00002427	\$97.50
15894	1099-264	Philip Green	10/13/2017	COMM 1ST	PMCHK00002427	\$130.00
15895	1099-269	Deborah Lynn	10/13/2017	COMM 1ST	PMCHK00002427	\$253.50
15896	1099-277	Foothill Karate Do	10/13/2017	COMM 1ST	PMCHK00002427	\$22.75
15897	1099-291	Isaac Humber	10/13/2017	COMM 1ST	PMCHK00002427	\$253.50
15898	1099-313	Alison Lloyd	10/13/2017	COMM 1ST	PMCHK00002427	\$496.80
15899	1099-50	Scott Holbrook	10/13/2017	COMM 1ST	PMCHK00002427	\$872.35
15900	1099-76	Steven Wardwell	10/13/2017	COMM 1ST	PMCHK00002427	\$700.00
15901	A0001	Recology Auburn Placer	10/13/2017	COMM 1ST	PMCHK00002427	\$1,591.44
15902	A0014	AT&T	10/13/2017	COMM 1ST	PMCHK00002427	\$60.00
15903	A0027	Recology Auburn Placer	10/13/2017	COMM 1ST	PMCHK00002427	\$1,288.38
15904	A0051	Anderson's Sierra Pipe Co.	10/13/2017	COMM 1ST	PMCHK00002427	\$252.00
15905	A0111	AllGood Driving School, Inc	10/13/2017	COMM 1ST	PMCHK00002427	\$90.00
15906	A0139	Auburn Ford	10/13/2017	COMM 1ST	PMCHK00002427	\$1,156.15
15907	B0020	BSN Sports, Inc.	10/13/2017	COMM 1ST	PMCHK00002427	\$1,095.06
15908	B0028	Beeler Tractor Co	10/13/2017	COMM 1ST	PMCHK00002427	\$4,758.38
15909	C0061	California Computer Services	10/13/2017	COMM 1ST	PMCHK00002427	\$4,778.03
15910	C0111	Cal.net	10/13/2017	COMM 1ST	PMCHK00002427	\$59.95
15911	D0024	Deluxe Business Checks	10/13/2017	COMM 1ST	PMCHK00002427	\$284.42
15912	D0025	Dawson Oil Company	10/13/2017	COMM 1ST	PMCHK00002427	\$2,473.96
15913	D0066	De Lage Landen Financial Servi	10/13/2017	COMM 1ST	PMCHK00002427	\$332.48
15914	E0008	Ewing Irrigation Products, Inc	10/13/2017	COMM 1ST	PMCHK00002427	\$2,549.89
15915	F0041	Friends of ARD	10/13/2017	COMM 1ST	PMCHK00002427	\$350.00
15916	G0045	Greater Sacreamnto Softball As	10/13/2017	COMM 1ST	PMCHK00002427	\$160.00
15917	H0002	Harris Industrial Gases	10/13/2017	COMM 1ST	PMCHK00002427	\$70.00
15918	I0018	William Joseph La Flaur	10/13/2017	COMM 1ST	PMCHK00002427	\$675.00
15919	J0010	JeffCo Plumbing, Inc.	10/13/2017	COMM 1ST	PMCHK00002427	\$315.00
15920	K0010	Knorr Systems, Inc.	10/13/2017	COMM 1ST	PMCHK00002427	\$198.00
15921	K0011	Kaiser Foundation Health Plan,	10/13/2017	COMM 1ST	PMCHK00002427	\$12,566.63
15922	L0023	Vincent Garcia Lopez	10/13/2017	COMM 1ST	PMCHK00002427	\$25.00
15923	L0027	Pat Larson	10/13/2017	COMM 1ST	PMCHK00002427	\$31.85
15924	M0098	Meadow Vista County Water Dist	10/13/2017	COMM 1ST	PMCHK00002427	\$2,095.93
15925	N0008	Sunbelt Rentals, Inc.	10/13/2017	COMM 1ST	PMCHK00002427	\$698.42
15926	N0012	Nevada Irrigation District	10/13/2017	COMM 1ST	PMCHK00002427	\$2,574.86
15927	P0001	Placer Farm Supply	10/13/2017	COMM 1ST	PMCHK00002427	\$320.42
15928	P0007	Pacific Gas & Electric Company	10/13/2017	COMM 1ST	PMCHK00002427	\$10,150.58
15929	P0023	PG&E	10/13/2017	COMM 1ST	PMCHK00002427	\$115.91
15930	P0035	Placer County Tax Collector	10/13/2017	COMM 1ST	PMCHK00002427	\$306.16
15931	P0088	PBM Construction Inc	10/13/2017	COMM 1ST	PMCHK00002427	\$17,678.00
15932	R0073	Riebes Auto Parts	10/13/2017	COMM 1ST	PMCHK00002427	\$381.30
15933	S0034	Sierra Chemical Co.	10/13/2017	COMM 1ST	PMCHK00002427	\$736.08
15934	S0086	Sac-Val Janitorial Supply, Inc	10/13/2017	COMM 1ST	PMCHK00002427	\$89.86
15935	S0094	Manouch Shirvanioun	10/13/2017	COMM 1ST	PMCHK00002427	\$57.10
15936	S0145	SCP Pool Distributors LLC	10/13/2017	COMM 1ST	PMCHK00002427	\$1,013.50
15937	S0152	SiteOne Landscape Supply, LLC	10/13/2017	COMM 1ST	PMCHK00002427	\$515.25
15938	S0157	Amanda Smith	10/13/2017	COMM 1ST	PMCHK00002427	\$45.00

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
15939	S1000	State Of California/DOJ	10/13/2017	COMM 1ST	PMCHK00002427	\$212.00
15940	T0068	Gene B. Redmon	10/13/2017	COMM 1ST	PMCHK00002427	\$1,200.00
15941	T1000	Transamerica Life Insurance	10/13/2017	COMM 1ST	PMCHK00002427	\$460.00
15942	TEMPE	Blair Eagleton	10/13/2017	COMM 1ST	PMCHK00002427	\$70.00
15943	TEMPG	Vanessa German	10/13/2017	COMM 1ST	PMCHK00002427	\$24.00
15944	TEMPM	Leandra Moffit	10/13/2017	COMM 1ST	PMCHK00002427	\$75.00
15945	TEMPP	Chrissy Purcell	10/13/2017	COMM 1ST	PMCHK00002427	\$85.00
15946	TEMPT	Michael Todd	10/13/2017	COMM 1ST	PMCHK00002427	\$65.00
15947	TEMPW	Dioscora Wright	10/13/2017	COMM 1ST	PMCHK00002427	\$65.00
15948	V0004	Valley Truck & Tractor Co.	10/13/2017	COMM 1ST	PMCHK00002427	\$396.24
15949	V0007	Verizon Wireless	10/13/2017	COMM 1ST	PMCHK00002427	\$616.13
15950	W0001	Walker's Office Supplies, Inc.	10/13/2017	COMM 1ST	PMCHK00002427	\$630.57
15951	W0044	Wave	10/13/2017	COMM 1ST	PMCHK00002427	\$1,925.04
15952	W0046	West Coast Sand & Gravel, Inc.	10/13/2017	COMM 1ST	PMCHK00002427	\$7,389.53
15953	A0014	AT&T	10/20/2017	COMM 1ST	PMCHK00002428	\$307.28
15955	C0094	Curt Schlenker dba Curt's Auto	10/20/2017	COMM 1ST	PMCHK00002428	\$300.00
15956	S1007	Stationary Engineers, Local 39	10/20/2017	COMM 1ST	PMCHK00002428	\$422.36
15957	S1010	State Disbursement Unit	10/20/2017	COMM 1ST	PMCHK00002428	\$87.50
15958	TEMPH	David Herrera	10/20/2017	COMM 1ST	PMCHK00002428	\$250.00
15959	1099-357	Creative Music Services	10/24/2017	COMM 1ST	PMCHK00002429	\$500.00
15960	C0058	City Of Auburn	10/24/2017	COMM 1ST	PMCHK00002429	\$310.40
15961	P0095	Placer County	10/24/2017	COMM 1ST	PMCHK00002429	\$2,266.25
16006	1099-336	Brenda Timmins	10/25/2017	COMM 1ST	PMCHK00002431	\$1,500.00
16007	1099-337	Trish Schrieber	10/25/2017	COMM 1ST	PMCHK00002431	\$500.00
16008	1099-338	Monique Meador	10/25/2017	COMM 1ST	PMCHK00002431	\$50.00
16009	1099-FF100	Kelly Liebert	10/25/2017	COMM 1ST	PMCHK00002431	\$900.00
16010	1099-FF103	Thomas L. Wilson	10/25/2017	COMM 1ST	PMCHK00002431	\$600.00
16011	1099-FF104	Brian Myers	10/25/2017	COMM 1ST	PMCHK00002431	\$300.00
16012	TEMPB	Thomas Daley	10/25/2017	COMM 1ST	PMCHK00002431	\$350.00
16013	TEMPJ	Kathy Jodin	10/25/2017	COMM 1ST	PMCHK00002431	\$50.00
16014	TEMPM	Rob Malfatti	10/25/2017	COMM 1ST	PMCHK00002431	\$150.00
16015	TEMPS	Micheala Shimek	10/25/2017	COMM 1ST	PMCHK00002431	\$500.00
16016	TEMPW	Kelly Warman	10/25/2017	COMM 1ST	PMCHK00002431	\$300.00
15962	1099-117	Juan Aceituno	10/27/2017	COMM 1ST	PMCHK00002430	\$455.00
15963	1099-247	Clifford Johnson	10/27/2017	COMM 1ST	PMCHK00002430	\$58.50
15964	1099-264	Philip Green	10/27/2017	COMM 1ST	PMCHK00002430	\$175.50
15965	1099-324	Mariann R. Smith	10/27/2017	COMM 1ST	PMCHK00002430	\$72.00
15966	1099-341	Twardis, Bryan	10/27/2017	COMM 1ST	PMCHK00002430	\$72.00
15967	1099-342	Susie Bell	10/27/2017	COMM 1ST	PMCHK00002430	\$13.00
15968	A0042	Arch Pac, Inc.	10/27/2017	COMM 1ST	PMCHK00002430	\$19,475.00
15969	A0139	Auburn Ford	10/27/2017	COMM 1ST	PMCHK00002430	\$40.13
15970	A0145	Auburn Printers Inc	10/27/2017	COMM 1ST	PMCHK00002430	\$102.71
15971	A1010	Advantage Marketing and Print	10/27/2017	COMM 1ST	PMCHK00002430	\$13.94
15972	B0051	Arlene Borman	10/27/2017	COMM 1ST	PMCHK00002430	\$39.96
15973	B0064	Blue Moon Designs	10/27/2017	COMM 1ST	PMCHK00002430	\$2,817.52
15974	C0004	CAPRI	10/27/2017	COMM 1ST	PMCHK00002430	\$19,457.25
15975	C0051	CPRS District 2	10/27/2017	COMM 1ST	PMCHK00002430	\$70.00
15976	C0061	California Computer Services	10/27/2017	COMM 1ST	PMCHK00002430	\$260.00
15977	C0072	CIT Technology Fin. Serv., Inc	10/27/2017	COMM 1ST	PMCHK00002430	\$553.57
15978	C0113	Cooks Portable Toilets & Septi	10/27/2017	COMM 1ST	PMCHK00002430	\$1,924.08
15979	D0008	The Davey Tree Expert	10/27/2017	COMM 1ST	PMCHK00002430	\$3,600.00
15980	D0010	Diamond Pacific	10/27/2017	COMM 1ST	PMCHK00002430	\$6,168.38
15981	D0018	Delta Bluegrass Company	10/27/2017	COMM 1ST	PMCHK00002430	\$15,996.00
15982	D0062	Durham School Services	10/27/2017	COMM 1ST	PMCHK00002430	\$114.38
15983	E0011	ECORP Consulting, Inc.	10/27/2017	COMM 1ST	PMCHK00002430	\$1,150.00
15984	G0045	Greater Sacreanmto Softball As	10/27/2017	COMM 1ST	PMCHK00002430	\$1,481.04
15985	G0077	Gold Country Water	10/27/2017	COMM 1ST	PMCHK00002430	\$133.90
15986	G0092	Green Valley Security, Inc.	10/27/2017	COMM 1ST	PMCHK00002430	\$1,080.00
15987	H0056	Humana Dental Ins. Co	10/27/2017	COMM 1ST	PMCHK00002430	\$2,060.26
15988	I0018	William Joseph La Flaur	10/27/2017	COMM 1ST	PMCHK00002430	\$675.00
15989	L0033	Les Schwab	10/27/2017	COMM 1ST	PMCHK00002430	\$102.20
15990	M0019	Kahl Muscott	10/27/2017	COMM 1ST	PMCHK00002430	\$175.19
15991	N0003	Norris Electric, Inc.	10/27/2017	COMM 1ST	PMCHK00002430	\$2,101.03

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Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Page: 3
 User ID: kvandam

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
15992	P0005	Placer County Water Agency	10/27/2017	COMM 1ST	PMCHK00002430	\$8,776.38
15993	P0007	Pacific Gas & Electric Company	10/27/2017	COMM 1ST	PMCHK00002430	\$2,468.92
15994	P0023	PG&E	10/27/2017	COMM 1ST	PMCHK00002430	\$115.91
15995	S0009	Sierra Saw Sales And Service	10/27/2017	COMM 1ST	PMCHK00002430	\$263.05
15996	S0067	Superfast Copy	10/27/2017	COMM 1ST	PMCHK00002430	\$57.04
15997	S0086	Sac-Val Janitorial Supply, Inc	10/27/2017	COMM 1ST	PMCHK00002430	\$108.75
15998	S0143	SMOA	10/27/2017	COMM 1ST	PMCHK00002430	\$297.00
15999	S0154	Mike Scheele	10/27/2017	COMM 1ST	PMCHK00002430	\$162.50
16000	TEMPK	Caroline Koberle	10/27/2017	COMM 1ST	PMCHK00002430	\$30.00
16001	TEMPM	Kimberly Morrow	10/27/2017	COMM 1ST	PMCHK00002430	\$30.00
16002	TEMPR	Bree Renz	10/27/2017	COMM 1ST	PMCHK00002430	\$204.00
16003	V0004	Valley Truck & Tractor Co.	10/27/2017	COMM 1ST	PMCHK00002430	\$3,365.12
16004	W0046	West Coast Sand & Gravel, Inc.	10/27/2017	COMM 1ST	PMCHK00002430	\$6,190.47

Total Checks: 132

Total Amount of Checks: \$216,675.71
 =====

SECTION: 5.0

ITEM: 5.5 REVIEW OF FINANCIALS FOR OCTOBER, 2017

DESCRIPTION:

INFORMATION: SEE ATTACHED INFORMATION

**STAFF
RECOMMENDATION: REVIEW AND APPROVE FINANCIALS**

PROFIT & LOSS

17/18 Approved Budget

	Approved Budget FY 17-18	% Of Total	Proposed Mid-Yr Revision FY 17-18	% Of Total	2017 October ACTUALS	Last Yr October Actuals	2017 YTD ACTUALS	2017 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues									
Program Revenue	1,045,700	20%	1,054,269	20%	119,203	94,332	801,637	762,294	762,688
Facility Revenue	148,155	3%	152,473	3%	5,703	5,122	115,255	122,323	144,957
Misc. Revenue	59,225	1%	54,615	1%	3,719	7,079	23,350	30,465	34,394
Grants & Donations	50,146	1%	22,566	0%	10,112	2,723	25,650	13,316	799,214
Interest Income	45,400	1%	45,400	1%	50	4,106	32,895	22,950	26,590
Projects Revenue	387,300	7%	382,300	7%	-	-	-	-	44,000
Tax Revenue	2,973,655	56%	3,068,784	57%	-	63,817	1,390,295	1,399,424	1,346,815
In Kind/Atwood	25,500	0%	22,981	0%	-	-	-	-	-
Trans from Cap Const/City Trust/Eq Res	616,204		557,261		-	-	-	-	-
Total Operating Revenue	5,351,285	100.00	5,360,649		138,787	177,179	2,389,082	2,350,772	3,158,658
Expenditures									
Program Expense	274,374	5%	257,195	5%	22,320	22,223	179,399	176,021	177,399
Operating & Supplies	336,100	6%	346,784	7%	24,065	24,101	201,609	203,315	175,922
Utilities Expense	199,800	4%	194,580	4%	25,697	42,386	99,656	127,080	118,911
Professional Services	38,800	1%	31,800	1%	2,081	695	14,064	19,908	21,396
Building & Grounds Maintenance	353,098	7%	364,450	7%	37,595	31,150	215,011	263,202	138,734
Property Tax Admin.	63,200	1%	62,878	1%	306	-	2,684	2,878	3,044
Wages	2,085,305	39%	2,115,962	40%	146,113	127,036	1,131,402	1,133,202	1,011,761
Benefits & Payroll Costs	713,282	13%	739,491	14%	36,592	46,513	428,194	441,286	390,859
Fixed Asset Expense	62,178	1%	215,300	4%	4,778	-	19,194	193,100	839,943
Capital Improvement Projects	969,000	18%	813,261	15%	71,083	25,324	216,522	247,285	176,126
Debt Services	6,000	0%	5,890	0%	383	383	2,296	2,358	2,646
Special Dept Expenses (equip res.)	-	0%	-	0%	-	-	-	-	-
Project Expenditures	25,000	0%	53,119	1%	-	-	-	-	-
Misc Expense (CalPERS unfunded liab)	180,200	3%	100,800	2%	-	-	-	-	-
Total Expenditures	5,306,337	100.00	5,301,510		371,013	319,811	2,510,031	2,809,635	3,056,741
Net Revenue Over Expenditures	\$ 44,948	0.84	\$ 59,139		\$ (232,226)	(142,632)	(\$120,949)	(\$458,863)	\$101,917
Annual Contingency Reserve (1-2%)	\$ 450,000		\$ 450,000				\$ 450,000	\$ 450,000	\$ 450,000
Annual Equip Replacement Reserve	\$ 758,531		\$ 920,531				\$ 920,531	\$ 758,531	\$ 658,531
Future Capital Construction Reserve	\$ 744,971		\$ 955,971				\$ 955,971	\$ 705,971	\$ 744,971
ADA Reserve	\$ 60,032		\$ 70,032				\$ 70,032	\$ 60,032	\$ 55,032
CalPERS unfunded liability reserve	\$ 45,800		\$ 45,800				\$ 45,800	\$ 45,800	\$ 45,800
TOTAL RESERVE BALANCES	\$ 2,059,334		\$ 2,442,334				\$ 2,442,334	\$ 2,020,334	\$ 1,908,534

Auburn Area Recreation and Park District
Balance Sheet
10/31/2017

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$580.00
Community 1st Bank	151,277.64
Placer County Treasure-General	3,459,419.02
Placer County Treasurer - City Trust	270,820.33
Accounts Receivable	812.80
A/R - 501C3 Group	6,000.00
Daycamp Receivables	19,262.00
Prepaid Liability Expense	11,133.32
Prepaid Workers Comp Insurance	18,613.83
TOTAL ASSETS	\$3,937,918.94
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	\$40.00
Gift Certificates	145.00
Compensated Absenses	121,782.72
Sales Tax Payable	821.65
Federal Withholding Payable	(100.00)
Total Current Liabilities	\$122,689.37
<u>Net Position</u>	
General Fund Balance	\$3,936,185.65
Net Profit (Loss)	(120,956.08)
Total Net Postion	\$3,815,229.57
TOTAL LIABILITY AND NET POSITION	\$3,937,918.94

Auburn Recreation and Park District

Balance Sheet

As of 10/31/2017

ASSETS

Current Assets

Petty Cash	\$ 580.00
Community 1 st Bank	151,277.64
Placer County Treasurer – General Fund	3,459,419.02
Placer County Treasurer – City Trust	270,820.33
Accounts Receivable	812.80
A/R – Friends 501C3	6,000.00
Prepaid Liability Expense	11,133.32
Prepaid Workers Comp Insurance	18,613.83
PCOE Youth Services Receivable	<u>19,262.00</u>

Total Current Assets \$ 3,937,918.94

Fixed Assets

Fixed Assets: Land	\$ 1,970,546.12
Fixed Assets: Structures	12,066,241.33
Fixed Assets: Equipment	858,424.32
Fixed Assets: Computer Equipment & Software	151,385.73
Fixed Assets: Vehicles	247,332.21
Fixed Assets: Office Furniture & Rec Equipment	83,168.05
Construction In Progress	538,825.79
Less: Accumulated Depreciation	<u>(9,179,522.88)</u>

Total Fixed Assets \$ 6,736,400.67

TOTAL ASSETS \$ 10,674,319.61

Auburn Recreation and Park District

Balance Sheet (Continued)

As of 10/31/2017

LIABILITIES AND NET POSITON

Current Liabilities

Prepaid Revenue	\$ 40.00
Gift Certificates	145.00
Compensated Absences	121,782.72
Sales Tax Payable	821.65
Federal Withholding Payable	<u>(100.00)</u>

Total Current Liabilities \$ 122,689.37

Long Term Liabilities

PG & E Loan Payable \$ 1,530.76

Total Long Term Liabilities \$ 1,530.76

Total Liabilities \$ 124,220.13

Fund Balances

Investments in Fixed Assets	\$ 6,736,400.67
Less: Net of Related Debt	(1,530.76)
GFB: Youth Assistance Fund	12,630.66
GFB: General Fund Balance	1,069,295.70
GFB: Cell Tower Reserves	122,459.24
RFB: Reserved (City Mitigation)	270,491.70
RFB: Equip Replacement Reserve	920,530.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	955,971.25
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	(17,901.83)
DFB: Atwood – Equipment Repl Fund	15,603.66
DFB: Calpers – Unfunded Liability Fund	45,800.00
DFB: ADA Reserves	70,031.75
DFB: Shockley Maint Fund	7,997.07

Net Position (120,956.08)

Total Assets	\$ 6,736,400.67
Total Unrestricted Funds GFB	1,204,385.60
Total Reserved Funds	2,596,993.67
Total Designated Funds	<u>134,806.38</u>

TOTAL LIABILITIES AND NET POSITION \$ 10,674,319.61

Item 5.6 Policy for Balanced Budget Requirement

Auburn Area Recreation and Park District Board meeting, November, 2017

The Issue: Shall the district adopt a balanced budget policy?

Background: Director Holbrook requested that staff research and implement a balanced budget requirement for all future budget submissions. Staff contacted the District's former auditor, David Becker at James Marta and Company for information relating to this subject. His response is below:

From: David Becker [<mailto:DBecker@ipmcpa.com>]
Sent: Wednesday, August 23, 2017 4:37 PM
To: Joe Fecko <JFecko@auburnrec.com>
Subject: Balanced Budget

Joe,

Attached is some guidance on developing a policy for a balanced budget. The key is defining "Balanced Budget" first (see below). It usually does not include capital expenditures. If you want to discuss further, please call.

A balanced budget simply refers to a budget in which expenses do not exceed revenues. This term can be used with any entity's budget, such as that of a business, nonprofit organization or even a family. However, the term is most often associated with a government budget. A successfully balanced budget demonstrates a measure of fiscal health, showing a level of spending that remains in step with costs.

Level of Balance

The phrasing "balanced budget" implies that the revenue and expenses columns of the budget are equal, thereby achieving true balance. However, the balanced budget moniker only requires that revenues are at least equal to expenses. Revenues can exceed expenses in a balanced budget. In fact, a budget with a large surplus that is imbalanced outlandishly toward the revenue side of the balance sheet could still be termed a balanced budget. The term can be misleading, too, depending on how an entity with a balanced budget counts its expenses. For instance, an entity might choose to delay paying certain expenses until a new budget year starts, using creative accounting to hide true expenses and achieve balance.

Advantages and Pitfalls

The chief perk of developing a balanced budget is that it is a method for keeping spending from growing beyond the means of an entity. This helps avoid deficits, which occur when expenses do exceed revenues. In the case of a formalized balanced budget for a government body, it restricts the spending that lawmakers can authorize. This can be a positive or negative development, depending on the circumstances. On one hand, it can reduce wasteful spending. On the other, it can prevent useful spending from being done. Or, to allow increased spending, a balanced budget requirement can lead to tax hikes to increase revenues to match expenses.

Cyclically Balanced Budget

An alternative to a budget that is balanced annually is a cyclically balanced budget. This concept counters the more rigid method of balancing a budget by calendar year in favor of balancing the budget based on business cycles. This means that budget surpluses and deficits should be governed by the economic cycle. When times are good and the economy is strong, budgets should run a surplus. When times are tough and the economy is poor, budgets should run a deficit. In theory, if the economy goes through both boom-and-bust cycles, then the budget should balance itself out. However, the practice of this concept depends on good times matching the bad ones.

David Becker, CPA

Partner

James Marta & Company LLP

Certified Public Accountants

701 Howe Avenue, Suite E3

Sacramento, California 95825

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Fax: (916) 993-9489

Email: dbecker@jpmcpa.com

www.jpmcpa.com

Recommendation: The policy committee recommended that this policy change be added to the Districts Policies and forwarded to the Board with a positive recommendation.:

From the District Policy Manual:

- I. **Budget**
 - A. **Fiscal Year.** The Fiscal Year of the District shall begin on April 1 and end on March 31 of each year.
 - B. **Preliminary Budget.** The preliminary budget prepared by the District Administrator and staff shall, as closely as possible, reflect the anticipated purchasing program for a given fiscal year. **The preliminary budget shall be a balanced budget, defined as a budget where expenses do not exceed revenues, not including capital expenditures.**

Item 5.7 Cover Sheet for Increase In Minimum Wage

Auburn Area Recreation and Park District Policy Committee and Board Meeting November, 2017

The Issue: Shall the Auburn Recreation District changes pay scales for certain job descriptions, based on upcoming mandated minimum wage increases as well as increases for staff who supervise?

Background: The minimum wage in California is set to increase to \$11.00 on January 1, 2018. The spreadsheet below shows the new minimum wage ranges along with adjustments to wages of staff who supervise or lead those that are the subject of minimum wage increases. The fiscal impact to the District is estimated to be \$2,055 for the 2018/2019 fiscal year.

2.20. Salary Schedule Ranges

The salary schedules and hourly wage schedules for District employees are established by the District Administrator and approved by the Board of Directors. Salary schedules and hourly wage schedules shall be reviewed periodically. Should the Board of Directors approve an increase in a salary or hourly wage schedule for a job description, all employees in the job description will receive a commensurate salary or wage increase.

Assistant Coach – Competitive Swimming

Current \$10.92 - \$14.63

Proposed \$11.00 - \$14.71

Assistant Coach – Synchronized Swimming

Current \$10.92 - \$14.63

Proposed \$11.00 - \$14.71

Head Coach – Competitive Swimming

Current \$14.86 - \$19.92

Proposed \$14.94 - \$20.00

Cashier – Pool

Current \$10.92 - \$14.63

Proposed \$11.00 - \$14.71

Customer Service Associate

Current \$10.92 - \$14.63 (non Calpers)

Proposed \$11.00 - \$14.71 (non Calpers)

Customer Service Representative

Current \$13.04 - \$17.47 (non Calpers)

Proposed \$13.12 - \$17.55 (non Calpers)

Head Coach – Synchronized Swimming

Current \$12.77 - \$17.12

Proposed \$12.85 - \$17.20

Lifeguard

Current \$10.92 - \$11.00

Proposed \$11.00 - \$14.71

Head Lifeguard

Current \$11.96 - \$16.03

Proposed \$12.04 - \$16.11

Recreation Aide I

Current \$10.92 - \$14.63

Proposed \$11.00 - \$14.72

Recreation Aide II

Current \$11.55 - \$15.49

Proposed \$11.63 - \$15.57

Recreation Aide III

Current \$13.77 - \$18.45 (non-Calpers)

Proposed \$13.85 - \$18.53 (non-Calpers)

Scorekeeper

Current \$10.92 - \$14.63

Proposed \$11.00 - \$14.72

(Single Scorekeeper)

Current \$15.16 - \$20.32

Proposed \$15.24 - \$20.40

Swim Aide

Current \$10.92 - \$14.63

Proposed \$11.00 - \$14.72

Facilities and Grounds Park worker

Seasonal/temporary non-union position

Current \$10.92 - \$14.63

Proposed \$11.00 - \$14.71

Youth Services Program Leader I

Current \$10.92 - \$14.63

Proposed \$11.00 - \$14.71

Youth Services Program Leader II

Current \$11.47 - \$15.37

Proposed \$11.55 - \$15.45

Youth Services Program Leader III

Current \$13.20 - \$17.69

Proposed \$13.28 - \$17.77

Youth Services Program Site Director

Current \$14.81 - \$19.84

(P/T/Seas/Temp/non union)

Proposed \$14.89 - \$19.92

(P/T/Seas/Temp/non union)

Youth Services Program Coordinator

Current \$16.81 - \$22.53
(non-Calpers)

Proposed \$16.88 - \$22.61
(non-Calpers)

Swim Lesson Instructor

Current \$11.72 - \$15.70

Proposed \$11.80 - \$15.78

Recommendation:

The policy committee reviewed the information and forwarded this item to the full board with a positive recommendation.

Fiscal Impact:

\$2,055 (est)

Item 5.8 Cover sheet – ARD Personnel Policy proposed amendment - Volunteers

Auburn Recreation District Policy Committee meeting and Board meeting November, 2017

The Issue

Shall the Auburn Area Recreation and Park District (ARD) change its policy for employee discounts to allow some discounts for volunteers?

Background

ARD relies on many volunteers to assist with programs, leagues and events. Some of ARD volunteers work many hours over the course of a year and have inquired about getting discounts for classes.

The following changes are proposed for the District Personnel Policy Manual:

F. Employee Discounts

The following employee program discounts are available:

1. Facilities: Full-time employees shall receive a twenty-five percent (25%) discount on rentals at the C level rate. Part-time employees shall receive a fifteen (15%) discount on rentals at the C level.
2. Classes: Full-time employees and their dependents must pay fifty percent (50%) or the instructor's portion of classes, whichever is more, on a space available status only. In classes where enrollment is limited, the employee must pay the regular fee in order to reserve a space, or wait until the first day of the class and pay the reduced fee, if space is still available.
3. Classes: Part-time employees, seasonal employees, ~~interns~~ and their dependents must pay seventy-five percent (75%) (25% discount) or the instructor's portion of classes, whichever is more, on a space available status only. **This benefit is also extended to interns currently interning with the District and volunteers who provided a minimum of 200 hours of service in the previous 12 months.** In classes where enrollment is limited, the employee must pay the regular fee in order to reserve a space, or wait until the first day of the class and pay the reduced fee, if space is still available.
4. Other programs: Full-time or regularly scheduled part-time employees who wish to enroll their children in day camp or discovery club will be allowed to enroll at a fifty percent (50%) discount. (Seasonal, temporary employees, **volunteers** and interns are excluded from this discount.) All registration fees, enrichment activity costs within the program and extra fees for minimum days are at full price.

5. Recreational Swim: All employees, interns, **volunteers (as described above)** and their families will be entitled to “free” admission to the Marsha Skinner Memorial/Sierra and Placer Hills Pools. A list of eligible staff and family members will be maintained at each pool.
6. There will be no Out of District charges for all employees, **volunteers (as described above)** and interns who reside outside of the District.

Recommendation

The Policy Committee recommended approving the changes to the ARD Personnel Manual and forwarded this item to the Consent Calendar for the November, 2017 Board of Directors meeting.

Alternatives Available to the Policy Committee

1. Do not make the change to Personnel Policy
2. Send the policy back to the staff for further review

Fiscal Impact

Negligible (less than \$200/year).

Attachments

None.

SECTION: 6.0

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

INFORMATION:

SEE ATTACHMENTS

Kahl Muscott
District Administrator
Report to the Board of Directors
November, 2017

Sheryl and I attended a meeting/workshop hosted by the Placer Union High School District. They are greatly expanding their programs/education/training for those students not on a college tract. This includes things like internships and job shadowing. There is great potential for ARD to get these students to help with a variety of ARD events and tasks, while at the same time getting the students valuable on the job training. We actually already had some benefit from this as a Confluence High student (and his teacher) helped with clean-up at the Auburn Community Harvest Festival two weeks ago.

- Staff met with PCSO and Tony Koelsch with KelPro Security to discuss adding random security patrols at Regional Park to assist with concerns about people sleeping/camping in the park. These patrols are scheduled to begin late November/early December.
- Staff has been rebuilding the dilapidated shade structure behind Beggs Field.
- The shade shelter at Sierra Pool has been demolished. The City of Auburn has reviewed and approved the plans. The structure is now being fabricated.
- 50 new landscape plants were put in at Atwood Park, replacing those that did not make it from our original planting.
- A recent spate of vandalism at Meadow Vista Park found irrigation lines pulled up and bathrooms graffiti-ed. This was reported to PCSO and the graffiti was removed.
- Several of the large landscape plants in the Railhead Park planters will be removed in the next few weeks. These plants have grown too large, creating a safety hazard in the parking lot (per APD and Mike Scheele). We will replant smaller ground cover in their place.

Meetings and events attended or planning to attend

11/1: Gold Country Chapter CSDA workshop; restroom issues; enhancing revenues
11/1: Festival of Lights Committee
11/2: Auburn Community Harvest Festival wrap up meeting
11/3: PUHSD workshop re: new programs for employers
11/7: Rotary
11/8: Chamber Board meeting
11/8: CPRS DII Administrator's meeting
11/8: Jim Crosthwaite, Placer Arts Executive Director re: partnership possibilities
11/9: ASRA Sector Superintendent Mike Howard re: trails and trail signage
11/13: A&D Committee
11/14: Job audit roll-out with Local 39
11/14: Rotary
11/15: Meeting with PCSO and KelPro Security re: security patrols at Regional Park
11/15: Finance Committee
11/15: Policy Committee
11/16: Chamber mixer at IFC (a major ARD sponsor)
11/17: Bike Park planning meeting
11/21: Rotary
11/28: CAPRI webinar re: "What's in a Property Claim?"
11/28: Rotary

Joe Fecko
Administrative Services Manager
Report to the Board of Directors
November, 2017

Staff was able to procure a very good deal on the new pool heater at Recreation Park. With the anticipated PG&E rebate of about \$4000, we will be able to install the heater for under \$50,000. We had budgeted over \$65,000.

As you will note on the mid-year budget revision, we anticipate a slightly larger surplus than originally budgeted despite some increased spending in fixed assets. Staff will begin planning for the 2018/2019 budget year by mid-January.

Brian Simpson
Facilities & Grounds Manager
Report to the Board of Directors
November, 2017

Fall leaf removal and drain inspections are ongoing at this time at all locations.

Meadow Vista

Ongoing gopher/mole mitigation.

Regional Park

Tennis court backboard has been completed.

Several homeless camps were discovered and removed.

Cellular gateway upgraded at cameras at Dry Creek allowing better camera viewing.

Recreation Park

Beggs Field shade structure has been rebuilt. Structure was deteriorating and in need of a refresh.

Sierra Pool shade structure was removed to accommodate the installation of the new shade structure.

Railhead

Repaired a leak at the restrooms.

Two homeless camps were identified and removed.

Ashford Park

40 yards of playground fiber added to the playground.

Atwood

Replanted several plants that did not survive the summer heat after the new landscape was installed.

Mike Scheele

Landscape Architect/Project Manager

Report to the Board of Directors

November, 2017

- **Meadow Vista Restroom ADA Upgrade Project:** Interior ADA upgrade project is out to formal bid. Bids open Wednesday 11/22.
- **Ashford Park Culvert Sinkhole Repair Project:** Two out of three required bids have been received to perform this work. Anticipate award in the coming weeks with work to follow weather dependent.
- **Atwood Park:** Plant material replacement project has been completed.
- **Sierra Pool at Recreation Park-Pool Re-plastering and Shade Structure Replacement:** New steel cantilever shade structure fabrication has begun on the vendor end. As soon as fabricated the Joint Purchasing Agreement contractor will install. Pool re-plaster project pushed out to bid in summer 2018.
- **Bike Park/Pump Track Project:** At the 10/23/17 Board meeting the project Negative Declaration was accepted and the Notice of Intent was filed shortly thereafter. This begins a 30 day challenge period for the project.
- **Bell Road Site & PGE Land Trust Donation Application:** Staff is recommending to the Board that this project be taken out of consideration.
- **Regional Park Irrigation Pump System Improvements:** Staff has received analyses and proposals from pump vendors and have almost finalized the scope of work for bidding. The existing pump intake line is going to be inspected & photographed with the use of a diver. Once this information has been received it is hoped that only a new screen will be required at the intake, the line can remain and we will be able to limit work to just replacing valves in the pump house and installing a filter there.
- **Railhead Park Field "A" Turf Renovation:** Project construction fence has been taken down and fields have been opened for public use. Fields will be shut down periodically during the winter rain season as usual.
- **Regional Park Asphalt Path Repair Project:** No new action. Anticipate bidding in November/December for spring construction when temperatures have risen appropriately for asphalt paving.
- **Dry Creek Picnic and Play Area at Regional Park:** No new action. Bid December for early spring construction. Site walk with UAIC completed and "consultation closed" on this project (no apparent tribal items of concern).
- **Beggs Baseball Field Renovation:** No new action. Work is completed, sod growing in. New infield mix will require regular watering and dragging to stay in proper condition.

- O&D Plan: No new action. **Monitoring e-correspondence between USBOR, Dudek and District.**
- 24 Acre Project: No new action. **Two concept plans have been merged into one after public/A&D input and drawing close to final master plan (Foothill Assocs.). Dog park and parking were enlarged, bocce courts added, preliminary cost estimate received.**
- Riparian Management Plan: No new action. **Read management plan, got up to speed with environmental review and AB52 notices. Tribal council may want to walk sites again.**
- Miscellaneous Items: **Shrub removal plans at Railhead park, guardrail fence installations where needed in Recreation park, monitoring of newly installed landscapes, construction administration on projects under construction, updates of project lists, monthly Board report and Project List report. Meeting with various staff to discuss projects and processes.**

Manouch Shirvanioun
Marketing & Customer Service
Report to the Board of Directors
November, 2017

10/17/17-11/15/17 10/19/16-11/09/16

Activity Registrations	\$16,000	\$19,000
Day Care/Discovery payments	\$40,000	\$26,000
Facility payments/reservations	\$7,000	\$3,000

Met with Pickle Ball representatives to discuss punch pass programs.
 Reviewed and approved Fee Waiver requests.
 Weekly chamber ambassador visits.
 Leadership Auburn.
 Attended Finance and Policy meetings.

Sheryl Petersen
Recreation Services Manager
Report to the Board of Directors
November, 2017

- Meetings attended: ASR (3), SCB, SF (2), SHF (2), ACHF, UKE
- Finished writing to winter activity guide; began the edit process.
- Finished up a punch pass (wristband) system for Indoor Pickleball.
- Hired new teachers: Yoga, Qi Gong, Sewing, Spectrum Yoga and Meditation, Young Scientists.
- Debrief from Community Harvest Festival.
- Attended PHS District community meeting; spoke with future Sponsor GM from MOD Pizza.
- Working on 2018 Calendar.
- Ordered sponsor Christmas cards and thank yous.
- Met with Stephanie (Confluence HS) to begin development of an Event Ambassador program.
- Met with the Journal Advertising Representative.
- Attended Internship meeting with Sierra College.
- Met with representatives from AAUW

- Met with new VFCAL Rep from Rancho Cordova.
- Met with Robalos Parent Association to layout 2018 schedule.
- Met with Jim, Placer Arts Council to explore ways we might partner in the future.
- Met with Kahl and Nina to calendar two events in support of Youth Assistance,
- Met with a potential student intern for winter from Sierra College.

AARC – All American Rib Cookoff, ACHF-Auburn Community Harvest Festival, ASR- Auburn Sunset Rotary, PIP-Party in the Park, RNB- Ribs n’ Brews, 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

December

2	Festival of Lights	Downtown (5:30pm)
14	Board Meeting	CVCC
18-22	Discovery Camp	Recreation Park
25-26	Christmas Holiday	Offices Closed
27-29	Discovery Camp	Recreation Park
1/1/18	New Year’s Day	Offices Closed

Debbie Thomas

Youth Services Manager

Report to the Board of Directors

November, 2017

- November has five day camp days, including November 1st , 13th and Thanksgiving week. This year all the Auburn schools are out for the week of Thanksgiving and Newcastle is only out on Wednesday. Enrollment is improved over last year.
- Both Auburn El. and Newcastle are at capacity for enrollment. Alta Vista continues to gain new students over last year. Skyridge is maintaining with the staff they presently have.
- We have two staff openings and I am covering Newcastle Monday through Thursday afternoons until at least one is filled. It is difficult to fill the open positions when there are so many jobs available elsewhere. Minimum days and staff absences have made it especially challenging to cover all the sites properly this month.
- Auburn Elementary school and Discovery Club did not operate on Thursday, November 9th due to swarming bees on campus. The school has taken care of the problem.
- Planning and purchasing for sites and day camp for both Thanksgiving and Winter breaks, set up for day camp & scheduling, snack purchasing all sites, PCOE follow up and processing

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Aug-17	Kathy Van Dam	Sierra Passport Rotary	\$50.00	\$60.00	\$25.00	No		
Aug-17	Bree Rlenz	Auburn Eckankar Centes	\$160.00	\$30.00	\$160.00	No		
							\$185.00	\$3,555.50
Sep-17	Jean Hexon	Western States Trail Foundation-Foothills Room	\$180.00	\$60.00	\$180.00	No		
Sep-17	Cheryl Essex	CA State Parks- Sierra Room- Multi Agency Coordination Meeting	\$120.00	\$30.00	\$150.00	Yes		
Sep-17	Wade Wolff	Collax High-MV Picnic sites-Night Rally	\$150.00	\$90.00	\$75.00	No		
Sep-17	Courtney Portlock	American Foundation for Suicide Prevention-Railhead B	\$140.10	\$60.00	\$140.10	Yes		
							\$545.10	\$4,505.60
Oct-17	Emma Lujan	Gold Country Food & Toy Run	\$373.00	\$60.00	\$335.70	No		
Oct-17	James Moore	Auburn Host Lions	\$140.00	\$30.00	\$126.00	No		
							\$461.70	\$4,967.30
Nov-17	Kathy Van Dam	Girl Scouts 49er Service Unit	\$300.00	\$60.00	\$270.00	No		
Nov-17	Bree Rlenz	Auburn Eck Center/CA Salsang Society- Lakeside Room	\$200.00	\$30.00	\$180.00	No		
							\$450.00	\$5,417.30

11/16/17

Vandalism Report

DATE 15-Nov-17 **VANDALISM** Restrooms Vandalized-paint **LABOR COSTS** \$120.00 **MATERIAL COSTS** \$80.00

LOCATION Meadow Vista

Total labor costs \$120.00 Total material costs \$80.00
Total for year \$1,410.00 Total for year \$1,928.07

10/18/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
None to report for the month.				

9/21/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
2-Sep-17	CVCC	Ashtray broken from anchor bolts	\$60.00	\$0.00
Total labor costs			\$60.00	Total \$0.00
Total for year			\$1,350.00	material costs Total for year \$1,848.07

8/24/17

Vandalism Report

DATE 6-Aug-17	LOCATION Overlook	VANDALISM Graffiti Removal	LABOR COSTS \$20.00	MATERIAL COSTS \$8.00
Total labor costs			\$20.00	Total \$8.00
Total for year			\$1,290.00	material costs Total for year \$1,848.07

7/20/17

Vandalism Report

ATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
26-Jun-17	Overlook	Modular Window Broken	\$0.00	\$675.00
7/17/2017	Ashford	Playground Equipment Broken	\$60	\$128.00
		Total labor costs	\$60	\$803.00
		Total for year	\$1,270.00	\$1,840.07

6/21/17

Vandalism Report

ATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
12-Jun-17	Recreation	Mens ADA Shower Head Broken	\$60.00	\$23.50
6/6/2017	Overlook	Modular @ Overlook Window Broken	TBD	TBD
20-Jun-17	Regional	Graffiti Removal	\$40.00	G&H Glass will be making repairs \$15.00
		Total labor costs	\$100	Total material costs
		Total for year	\$1,210	Total for year
				\$38.50
				\$1,037.07

5/18/17

Vandalism Report

ATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
2-May-17	Regional	Water Fountain Broken	\$60.00	\$67.00
5/3/2017	Recreation	Graffiti Removal	\$60	\$34.86
16-May 17	Recreation	Broken Soap Dispenser	\$40	\$30.00
		Total labor costs	\$160.00	Total \$131.86
		Total for year	\$1,010	material costs Total for year \$998.57

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
10-Apr-17	Regional Recreation	Three water fountains broken	\$350.00	\$212.00
1/19/2017		Graffiti Removal	\$60	\$34.86

Total labor costs	\$410	Total	\$246.86
		material costs	
Total for year	\$850.00	Total for year	\$866.71

3/23/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
6-Mar-17	Overlook	Paper towel dispenser ripped off wall	\$60.00	\$34.99
3/14/2017	Atwood	Graffiti Removal	\$60	\$34.86

Total labor costs	\$120	Total	\$69.85
		material costs	
Total for		Total for	
year	\$440.00	year	\$619.85

2/1/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
22-Jan-17	Regional	Graffiti on walkway and bridge on Dry Creek side of park	\$60.00	\$50.00
2/5/2017	Overlook Park	Graffiti	\$80	\$50
2/9/2017	Recreation Park	Graffiti, on picnic tables	\$60	\$25
Total labor costs			\$200	Total material costs
Total for year			\$320	Total for year

1/1/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
3-Jan-17	Overlook	Toilet paper dispenser	\$60.00	\$38.00
1/9/2017	Recreation	Graffiti to signs/replaced	\$60	\$387

Total labor costs \$120 Total material costs \$425.00

17/2018 PROJECT LIST		UPDATED 11/07/17		EST. COMPLETED
OBJECT	EST. COST	NOTES		
CREATION PARK				
rra Pool Re-Plastering	100,000.00	Both City and County Permits/Approvals have been obtained but not enough time to bid and perform the work prior to pool opening Feb.1st. Will bid July 2018 and construct Sept-Dec 2018 instead.		DECEMBER 2018
acher Shade Structure	150,000.00	Shade structure engineering drawings have been approved by the City and are being sent back to vendor so that fabrication of the new shade structure can begin.		FEBRUARY 2018
ILHEAD PARK				
d "A" Turf Renovation Project	60,000.00	Planting work and contractor finished, now in grow-in and maintenance period under District control. Current work includes mowing, sand top dressing, fertilizing and weed control. Temporary construction fencing has been removed, soccer teams and others are using the field, grass is going dormant (turning brown) for winter.		OCTOBER 2017
LL ROAD SITE				
nning/CEQA/Construction Documents	517,000.00	Stewardship Council now only able to provide 50% match on any ARD funds for this possible project and with other existing constraints staff has made Board recommendation to remove this project from consideration.		NOVEMBER 2017
ACER HILLS POOL				
A Path of Travel	10,000.00	Minor sidewalk repair to be done in-house in the off season		NOVEMBER 2017
GIONAL PARK				
gional Park South Play Structure	140,000.00	Estimates and design options being obtained from 3-4 vendors. Staff will narrow down choices to one style per vendor and take to the Board in combination with inviting neighbors from the area to vote on their favorite. Staff getting quote to obtain a topographic survey of the play area and surrounds in order to prepare construction documents for a concrete ramp to be installed from parking to structure for ADA compliance.		2018
Pathway Repairs Project	60,000.00	Priority areas have been identified, bid package being finalized, AB52 site visit/consultation completed. Form letter received from UAIC. UAIC would like a monitor present at a few AC repair locations.		JANUARY 2018
Creek Picnic ADA improvements	15,000.00	Design being revised, bid package being formed in house, AB52 consultation completed. UAIC determined no further inquiry needed on this project.		FEBRUARY 2018

WATERLOOK PARK				
Planning and CEQA	90,000.00	Project to be pushed back due to review delays at USBR		TBD
CC				
Water Park - incl Design and CEQA	100,000.00	Board adopted the Mitigated Negative Declaration at 10/23 special meeting and the NOD Notice of Determination has been sent. This starts the 30 day appeals window where legal challenges to the project can be made. "Next Steps" meeting with Bike Park design team taking place on 11/17. CD's need to be refined/finalized, possible permits needed, bidding to follow.		TBD
Water Park - Construction	175,000.00			TBD
WATERLOOK VISTA PARK				
A Parking & Path of Travel	60,000.00	Project completed.		OCTOBER 2017
A Restroom Interior Renovation	60,000.00	Project is out to formal bid with bid opening set for November 22nd.		JANUARY 2018
OPERATION AND DEV. PLAN				
CA/NEPA costs	25,000.00	USBR review delayed due to budget issues.		TBD
MULTI-PARK ITEMS				
Staged Alteration Agreement (no labor) over projects from 2016 2017 list in LOW	44,000.00	Bio and cultural reviews taking place; walk with local tribe per AB52 completed. Request to re-walk was received early 2017, no further communication from UAIC.		TBD
Annual Year Projects Total:	1,606,000.00			

Item 8.1 Cover sheet – Amending 2017/2018 Project List

Auburn Area Recreation and Park District Acquisition and Development Committee October, 2017; November, 2017; Board of Director’s meeting November, 2017

The Issue

Shall the Auburn Recreation District amend the existing 2017/2018 Project List to coincide with the FY 17/18 Budget Revision?

Background

The ARD Board of Directors approved the 2017/2018 Project List in March, 2017. As staff prepared the budget revision for FY 2017/2018, a proposed revision was also made to the 2017/2018 Project List.

A list of those proposed revisions, as well as a spread sheet showing those revisions, is attached.

District Policy, Section H states:

3. Project List: The yearly Project List may include all funded items from that Fiscal Year’s Capital Improvement Plan plus all planned General Fund projects costing an estimated \$5,000 or more. The Project List may be amended throughout the year if a project is identified after the creation and approval of the list. The Project List should be presented to the Board for approval by May of each Fiscal Year.

Recommendation for the Board of Directors

Review and approve the amended 2017/2018 Project List.

The Acquisition and Development Committee recommends the same.

Alternatives available to the Board of Directors

- 1) Do not recommend approval of the Project List Amendment.

Fiscal Impact

The estimated costs and proposed funding for each project are included on the project list.

Attachments

- FY 2017/2018 Project List (with updates **highlighted**)
- FY 2018/2019 Project List (with moved projects in **red**)
- Description of proposed amendments to FY 2017/2018 Project List

2017/2018

Estimated balance

70,032 955,971 428,974 270,152

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Equip. Resv.	TOTAL
Recreation Park											
Pool bleachers shade structure	100,000				25,000		75,000				100,000
Beggs Field & shade renovation	28,000		28,000								28,000
Patio area (Rotary project)	9,144	13	1,431					7,700			9,144
Sierra Pool heater	52,000									52,000	52,000
Sierra Pool replaster plans and specs	20,000				20,000						20,000
Regional Park											
Pathway repairs	50,000			30,000	20,000						50,000
New playground, south end	150,000				40,000	110,000					150,000
Security Cameras - Gym/Lakeside	25,000				10,000	15,000					25,000
Dry Creek ADA picnic improvements	15,000			5,000		10,000					15,000
Pond filter	90,000									90,000	90,000
Ashford Park											
Drainage pipe repair	6,000		6,000								6,000
Railhead Park											
Field "A" renovation	63,000	1,211			41,789		20,000				63,000
Soccer field fencing	17,000		17,000								17,000
Meadow Vista Park											
Parking lot reseal/restripe	10,000				10,000						10,000
Restroom and POT renovation	140,000	15,833			59,167	65,000					140,000
Multi-Park											
Streambed Alt. Agree. (not incl. labor)	45,000	23,972			21,028						45,000
O&D Plan	20,000	19,312	688								20,000
CVCC											
Bike Park Design/CEQA	163,000	109,423			53,577						163,000
Bike Park Construction	175,000				79,700	87,300			8,000		175,000
TOTAL	1,178,144	169,764	53,119	35,000	380,261	287,300	95,000	7,700	8,000		
Estimated Balance Remaining				35,032	575,710	141,674	175,152				

- Note: Assumes \$50,000/year in County Mitigation Fees
- Note: Assumes \$5000/year in ADA reserve funds
- Note: Assumes \$10,000/year in city mitigation
- Note: Assumes \$25,000 added to FCC per year
- Note: Reserve amount includes Future Capital Const. Reserve + Cell Tower Reserve
- Note²: assumes money being available from the Stewardship Council and other grant sources

Red text = project carried over from a previous year

Auburn Recreation District Ten Year Project List

2018/2019

Estimated balance

40,032 575,710 191,674 185,152

PROJECT	Est. Cost	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind
<i>Recreation Park</i>								
Sierra Pool Replaster + Upgrades	180,000			180,000				
<i>Regional Park</i>								
Upgrade water system	275,000			175,000	100,000			
POT tennis courts	41,500			30,000	11,500			
<i>Bell Road²</i>								
Planning/CEQA/Const. docs/permits ²	517,000	(71,178)	77,820					367,790
<i>Overlook Park</i>								
Overlook area development	300,000			100,000	100,000	100,000		
Restroom ADA upgrades	10,000			10,000				
Planning and CEQA	90,000			60,000		30,000	30,000	
<i>Armed Forces Pavilion/Garden</i>								
Improvements	10,000					10,000		
TOTAL	1,143,500		77,820	315,000	211,500	100,000	0	367,790
Estimated Balance Remaining			-37,788	260,710	-19,826	85,152	N/A	-367,790

Note: Assumes \$50,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

Note: Assumes \$10,000/year in city mitigation

Note: Assumes \$25,000 added to FCC per year

Note: Reserve amount includes Future Capital Const. Reserve + Cell Tower Reserve

Note²: assumes money being available from the Stewardship Council and other grant sources

FY 2017/2018 Project List: proposed amendments

The following is a brief discussion of the proposed **amendments** to the FY 17/18 Project List

Sierra Pool replastering: this item was moved to the FY 18/19 project list. It took longer than anticipated to get the plans completed and approved. Staff does not want to risk not having the pool open by February 1st, when it is needed for both Placer High School and Colfax High School. A line has been added for the costs to put together the plans and specs.

Beggs Field and shade structure renovation: this was a field maintenance item included in the original budget. We have also added the costs for renovating/replacing the dilapidated shade structure over the home plate bleachers. We have added it to the Project List for clarity.

Sierra Pool heater: the replacement of the heater is an Obsolescence List item, budgeted to be paid for through the Equipment Reserve. We have added it to the Project List for clarity.

Dry Creek ADA picnic unit improvements: this was a project that was added back to the list as staff feels it can be done by the end of FY 17/18.

Regional Park pond filter: This is an added project to the list, to be funded with Equipment Reserve money. This filter will help alleviate the problems we have with clogged irrigation heads and related pump problems at Regional Park.

Ashford Park drainage pipe repair: This is the quoted cost to repair the pipe that collapsed between the dog park and the pond.

Meadow Vista restroom and POT renovation: Staff has added an extra \$42,000 to this project to cover the higher costs (based on bids) for the restroom remodel.

Streambed Alteration Agreement: there are no new costs here. These numbers represent updates to what we have spent.

O&D Plan: there are no new costs here. These numbers represent updates to what we have spent.

Bike Park Design/CEQA: A new estimate of costs, based on the most recent information from Dudek on their expected billing and costs associated with completing the final plans.

Item 8.2 Cover Sheet for Mid-Year 2017/2018 Revised Budget Revision and Resolution 2017-14

Auburn Area Recreation and Park District Finance Committee and Board meeting October 2017 & November 2017

The Issue: Shall the Auburn Area Recreation and Park District approve the Revised Mid-Year 2017/2018 budget revision and Resolution 2017-14.

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

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

Some of the highlights of the revision:

- 1) Program, Facility and miscellaneous revenues are up \$8,300 overall. Youth services' revenues were higher than anticipated as well as rentals with a reduction in miscellaneous revenues.
- 2) There is approximately \$95,000 increase in tax revenue over what was budgeted at the beginning of the fiscal year.
- 3) Grants/Donations/In-Kind services have been reduced by \$27,600. In-Kind projects have been pushed out into next fiscal year.
- 4) Program, Operation, Utilities and Professional Services Expenses are down overall by \$18,700. While Operations came in \$10,000 over budget, there was savings in Program Expenses of \$17,000, Utilities of \$5,000 and Professional Services of \$7,000.
- 5) Maintenance needs required an additional \$11,000. Atwood Park required much more attention than had originally been expected, spending \$14,000 over budget, while we had savings on other parks.
- 6) Wages and Benefits are up \$57,000 for the District. Some of the increase is due to anticipated expenses for new hires, some due to an increase of necessary hours in Youth Services as well as Aquatics.
- 7) While there is little anticipated change to the Project budget, we had a savings of \$46,000 at Railhead A Field renovation and we made an increase of \$42,000 to Meadow Vista ADA Restroom team and Path of Travel, a \$12,000 increase to the Bike Park design team as well as an increase to Beggs Field & Shade Renovation by \$12,000.

- 8) Due to the Pool Heater replacement \$52,000, the Regional Pond Filter needs of \$90,000, and a much-needed used Fork Lift for \$6,500 our Asset Purchase budget increased by \$137,100.

The net result of the mid-year adjustments is a projected surplus of \$59,000, an increase of approximately \$14,000 from the projected surplus at the beginning of the 2017/2018 fiscal year.

Recommendation:

The Standing Finance Committee reviewed and forwarded this item to the Board with a positive recommendation to approve the revised mid-year budget revision and Resolution 2017-14 in October. However, due to the cancellation of the October Board meeting this item was not approved. With additional information available, some minor changes were made to the budget revision so the revision was sent to the finance committee again in November. The Standing Finance Committee and Staff recommends that \$40,000 of the projected surplus be transferred to the Future Capital Construction Reserve, leaving a surplus balance of approximately \$19,000 and adoption of Resolution Number 2017-14.

Attachments:

Departmental summary budgets
District wide summary budgets
Resolution 2017-14.

**AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY**

2017/2018 Budget Revision

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue city/city mitigation	Tax revenue	In Kind	Transfer In from Future Cap & ADA Rev	Atwood III taxes	RDA pass thru	Transfer In from Equip Reserves	TOTAL	% of Total
Administration			36,825		42,550		3,002,768				66,016		3,148,159	59%
F&G		140,649	12,940	15,700	2,850	382,300			395,261	22,981		90,000	1,062,681	20%
Customer Service	31,628												11,628	0%
Recreation	357,746		1,250	6,966									365,862	7%
Youth Services	566,137		3,600										569,737	11%
Aquatics	118,758	11,824						20,000				52,000	202,582	4%
TOTAL	1,054,269	152,473	54,615	22,566	45,400	382,300	3,002,768	-	415,261	22,981	66,016	142,000	5,360,649	100%

7.1

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax administ Election cost	Wages & expenses	Benefits & expenses	Fixed assets	Capital Improve.	Debt service	Contingency Reserve (ADA reserve)	
Administration		107,965		18,550		62,878	389,643	128,442	12,500		3,890		Eq Res. GASB
F&G		123,798	171,950	8,500	323,196		906,815	385,994	146,700	793,261	2,000	55,000	45,800
Customer Service	46,250		2,000				136,028	49,418					2,970,333
Recreation	218,545	56,805		2,750			167,691	55,234	500				233,696
Youth Services	30,935	9,985			4,728		386,696	99,121	3,600				501,525
Aquatics	7,715	1,981			36,526		129,069	21,282	52,000	20,000			535,065
TOTAL	257,195	346,784	194,580	31,800	364,450	62,878	2,115,962	739,481	215,300	813,261	5,890	100,000	5,301,510

Proposed Transfer to Future Capital Construction Reserve

40,000

Net Revenue

19,139

0.36%

**AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY**

2016/2017 Budget

Operating Revenues	Mid-Year: 2017/2018	2017/2018	% of	% of
	(Revised)	Budget	revenue	mid yr
Program Revenue	\$ 1,054,269	1,045,700	19.7	19.5
Facility Revenue	\$ 152,473	148,155	2.8	2.8
Misc. Revenue	\$ 54,615	59,225	1.0	1.1
Donations, Grant Revenue and In Kind	\$ 22,566	50,146	0.4	0.94
Interest Income	\$ 45,400	45,400	0.8	0.8
Projects Revenue	\$ 382,300	387,300	7.1	7.2
Tax Revenue	\$ 3,068,784	2,973,655	57.2	55.6
Transfer in from Cap Const & Equip Res	\$ 557,261	616,204	10.4	11.5
Misc (atwood etc)	\$ 22,981	25,500	0.4	0.5
Total Operating Revenue	\$ 5,360,649	5,351,285	100.00	100.0

Expenditures

Program Expense	\$ 257,195	274,374	4.9%	5.2
Operating & Supplies	\$ 346,784	336,100	6.5%	6.3
Utilities Expense	\$ 194,580	199,800	3.7%	3.8
Professional Services	\$ 31,800	38,800	0.6%	0.7
Building & Grounds Maintenance	\$ 364,450	353,098	6.9%	6.7
Property Tax Admin.	\$ 62,878	63,200	1.2%	1.2
Wages	\$ 2,115,962	2,085,305	39.9%	39.3
Benefits & Payroll Costs	\$ 739,491	713,282	13.9%	13.4
Fixed Asset Expense	\$ 215,300	62,178	4.1%	1.2
Capital Improvement Projects Mitigation & Funds	\$ 813,261	969,000	15.3%	18.3
Capital Improvement Projects General Fund	\$ 53,119	25,000	1.0%	0.5
Debt Services	\$ 5,890	6,000	0.1%	0.1
Reserve Deposits (ADA, Conting. GASB)	\$ 100,800	180,200	1.9%	3.4
Total Expenditures	\$ 5,301,510	5,306,337	100	100.1
Net Revenue Over Expenditures	\$ 59,139	44,948		

Proposed Transfer to Future Capital Construction Reserve \$ 40,000

Net Revenue 19,139 4,948

Annual Equip Replacement Fund	920,531	(current)	920,531
Future Capital Construction Fund	955,971	(current)	955,971
Contingency Reserve	450,000	(current)	450,000
ADA reserve	70,032	(current)	70,032

TOTAL RESERVES \$ 2,396,534 (current) \$ 2,396,534

Administration 17-18 Budget

Revenues

Miscellaneous Revenues	FY 17-18 Actual Actual to Date	FY 17-18 Budget Budget	Mid Year Budget Revision
Misc. Income -w/c div and other	9,077	12,500	9,100
Misc Income - Liability Ins dividen	-	-	-
Verizon cell lease	27,520	27,225	27,725
501c3 receivable	-	-	-
TOTAL	36,597	39,725	36,825
Interest Income			
Interest Revenue - County	48,918	42,000	42,000
Interest Revenue other	661	550	550
TOTAL	49,579	42,550	42,550
Taxes & Gov't Revenues			
Current Sec Prop Tax General	2,698,714	2,647,980	2,698,714
Homeowner's Prop. Tax Reductio	23,103	19,224	23,103
Current Unsec Prop Tax General	99,950	65,980	99,950
Suppl. Prop Tax Current	75,347	72,395	75,347
Unitary & Op Non-unitary Tax	103,113	106,705	103,113
Prior Unsec Prop Tax	108	112	108
Timber Tax Guarantee	1	-	1
Prior Supplemental Tax Rev	-	34	(0)
Prior Secured Prop Taxes	-	-	-
Railroad Unitary Prop Taxes	1,961	2,099	1,961
RDA Pass - Throughs	66,016	59,126	66,016
Redemptions Gen Taxes	471	-	471
TOTAL	3,068,784	2,973,655	3,068,784
Total Revenues	3,154,960	3,055,930	3,148,159

Expenditures

Operations & Supplies	FY 17-18 Actual Actual to Date	FY 17-18 Budget Budget	Mid Year Budget Revision
Discounts Taken	-	-	-
Finance Charges	-	-	-
CalCard Incentive	(1,550)	-	(1,550)
Penalties	-	-	-
Donations Expense	250	-	750
Telephone (CVCC) - Admin	6,301	5,450	6,310
Postage - Admin	1,516	1,800	1,500
Bank Service Charges	-	-	-
Office Supplies	5,694	5,000	5,700
Duplication Costs- Admin	106	350	250

Office Equip Maint - Admin	-	-	-
Dining Expense	704	750	750
Gas/Mileage Expense	1,301	1,300	1,300
General Admin Exp	100	100	100
Liability Insurance	70,897	73,000	70,900
Board Expense	2,725	1,550	2,725
Dues & Subscriptions	9,710	10,750	9,750
Staff Appreciation	-	-	-
Staff Development	931	1,250	1,550
Safety Supplies - Administration	-	-	-
Small Office Equipment	97	750	450
TOTAL	106,260	110,700	107,965

Legal Fees	8,414	7,000	8,414
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	FY 17-18 Actual Actual to Date	FY 17-18 Budget Budget	Mid Year Budget Revision
Professional Services			
Professional Services	9,246	9,550	9,550
Accounting/Auditor Fees	-	9,000	9,000
Environmental Services	-	-	-
TOTAL	9,246	18,550	18,550

	FY 17-18 Actual Actual to Date	FY 17-18 Budget Budget	Mid Year Budget Revision
Property Tax/Election Expense			
Property Tax Administration	60,500	60,500	60,500
Election Expense	-	-	-
LAFCO Fees	2,378	2,700	2,378
TOTAL	62,878	63,200	62,878

	FY 17-18 Actual Actual to Date	FY 17-18 Budget Budget	Mid Year Budget Revision
Salaries/Wages Expenses			
Wages - Admin - Full Time	162,054	162,622	162,622
Wages - Admin - Part Time	71,365	69,876	71,365
Wages- Admin - Board Pay	30,000	30,000	30,000
Wages - District Administrator	125,267	125,656	125,656
TOTAL	388,686	388,154	389,643

	FY 17-18 Actual Actual to Date	FY 17-18 Budget Budget	Mid Year Budget Revision
Benefits & Payroll Costs			
ER-Taxes - Admin (7.65%)	31,779	32,039	32,039
Employment Expense - Admin	-	-	-

Employer Retirement Exp	38,500	38,568	38,568
Worker's Compensation	3,987	3,734	3,481
TOTAL	128,620	128,407	128,442
Fixed Assets- Equipment			
Fixed Assets	-	-	-
Computer Purchases - Admin.	10,799	12,500	12,500
TOTAL	10,799	12,500	12,500
PG&E Lighting Loan	3,932	4,000	3,890
Total Expenditures	718,835	732,511	732,282
Total Revenues	3,154,960	3,055,930	3,148,159
Total Expenditures	718,835	732,511	732,282
GASB 68 Reserve	45,800	45,800	45,800
Net Gain (Loss)	2,390,325	2,277,619	2,370,077

**Customer Service
17-18 Budget
Revenues**

	FY 17-18 Actual	FY 17-18 Budget	Revised Mid Year Budget
Revenue			
Out of Dist Fees	10,630	8,400	10,630
Out of Dist Fees - Bureau	838	775	838
Return Check Fees	160	275	160
Total	11,628	9,450	11,628
Rents & Concessions			
Total	0	0	0
Miscellaneous Revenue			
Total	0	0	0
Grant Revenue			
Total	0	0	0
Total Revenues	11,628	9,450	11,628

Expenditures

Expenditures			
Cash short/over	-463	0	0
Merchant fees	9,286	8,450	8,450
Telephone expense	8,182	7,300	7,300
Gift certificates Given Out	2,360	1,850	1,850
Postage	250	750	750
Office Supplies	2,827	2,100	2,100
Duplication costs	927	700	700
Office Equipment rental	6,206	9,150	6,750
Office equipment Maintenance	4,446	4,300	4,300
Gas/Mileage Expense	768	750	750
Public Relations/Marketing	13,727	12,500	12,500
Dues and Subscriptions	200	200	200
Staff Appreciation	0	0	0
Staff Development	0	0	0
Theft Expense	0	0	0

Small Office equipment	0	0	0
Total Expenditures	49,316	48,650	46,250

Prof Services	2,073	2,000	2,000
	2,073	2,000	2,000

	FY 17-18 Actual	FY 17-18 Budget	Revised Mid Year Budget
Wages (F/T)	121,294	120,480	120,480
Wages (P/T)	15,675	15,548	15,548
Wages (Uniform allowance)	0	0	0
Total	136,969	136,028	136,028

ER -Taxes - Admin (7.65%)(10.85%)	11,168	11,183	11,183
Employment Expense	0	0	0
Fingerprinting Expense	0	0	0
Benefits Expense	23,980	23,823	23,823
Employer Retirement Exp. (16.622%)	14,229	13,889	13,889
Worker's Compensation (.68% x 148%)	531	523	523
Total	49,908	49,418	49,418

Total Salaries & Benefits 186,877 185,446 185,446

	FY 17-18 Actual	FY 17-18 Budget	Revised Mid Year Budget
Fixed Assets- Equipment			
Fixed Asset Purchases	0	0	0
Fixed Asset Purchases (computer)	0	0	0
	0	0	0

Total Expenditures 238,266 236,096 233,696

Total Revenues 11,628 9,450 11,628

Contingency Reserve (2% of expens	2,383	2,361	2,337
Net Gain (Loss)	-229,021	-229,007	-224,405

Recreation 2017-2018 Budget

Revenues

	FY 17-18 Actual	FY 17-18 Budget	Mid-Year Budget Revised
Program Revenue			
Adult Softball	27,581	22,850	27,581
Adult Basketball	7,731	8,500	7,731
Sr. Sports	3,722	3,900	3,722
Adult Volleyball	1,818	1,300	1,818
Pickle Ball	6,127	8,800	6,127
Adult Classes	35,981	34,000	35,981
Adult Classes - Bureau	14,170	12,750	14,170
Bocce Ball	680	750	680
Youth Basketball	71,995	72,000	71,995
Pee Wee/Short Shots	1,200	1,200	1,200
Youth Classes	28,466	28,250	28,466
Youth Classes - Bureau	0	0	0
Pre School	54,430	47,750	56,430
Youth Camps	24,810	18,750	24,810
Youth Camps - Bureau	17,780	22,500	17,780
Youth Sports Camp	12,381	12,000	12,381
Youth Sports Camp - Bureau	4,805	11,000	4,805
Special Events	1,538	2,350	1,538
Party in the Park	11,779	11,750	11,779
Lifestyle Expo	2,250	2,600	0
Envision Expo	0	3,250	0
Ukulele Festival	6,730	8,000	7,330
Food Truck Fiesta	2,855	0	0
Great Obstacle Scramble	11,840	15,350	11,350
Dead Festival	50	0	0
Guitar Festival	2,073	2,000	2,072
Auburn Community Festival	8,000	8,000	8,000
Total Program Revenues	360,792	360,600	357,746
Misc. Revenue			
Activity Guide-Advertising Re/ Corporate Sponsorship	3,250	3,250	1,250
	0	0	0
TOTAL MISC REVENUE	3,250	3,250	1,250
Grants & Donations			
Youth Assistance Fund - In Dist	10,872	5,250	5,340
Donations - Recreation	1,691	0	1,526
TOTAL GRANTS & DONATN	12,563	5,250	6,866
Total Revenues	376,605	369,100	365,862

Expenditures

	FY 17-18 Actual	FY 17-18 Budget	Budget Revised
Program Expenditures			
Instructors - Adult Classes	18,505	18,600	18,505
Inst - A Classes - Bureau	5,063	5,600	5,062
Instructors - Youth Classes	13,205	13,600	13,205
Inst - Y Classes - Bureau	0	0	0
Instructors pre school	34,919	36,000	34,918
Officials - Adult Softball	6,209	6,500	6,208
Officials - Adult Basketball	3,740	4,550	3,740
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	15,670	17,500	15,670

Instructors- Youth Sports Camp	4,433	750	4,433
Inst - Y Sports Camp - Bureau	3,595	7,500	3,595
Adult Softball Expense	3,430	2,250	2,840
Adult Basketball Expense	750	3,750	750
Adult Volleyball Expense	600	750	600
Pickle Ball/Tennis	1,850	3,350	1,850
Adult Class Expense	661	550	660
Youth Basketball Expense	24,463	21,650	21,650
Pee Wee/Short Shots	500	500	500
T-Ball	0	0	0
Youth Class Expense	64	0	32
Youth Camp Expense	33	0	16
Youth Sports Camps	0	0	0
Special Events	2,557	3,400	2,557
Party in the Park	8,625	9,250	8,626
Bike Park fundraising expense	0	0	0
Lifestyle Expo	696	350	447
Envision Expo Expense	0	1,500	0
Ukulele Festival Expense	6,544	7,350	6,543
Food Truck Fiesta	0	0	0
Great Obstacle Scramble	9,555	9,850	9,555
Dead Festival	0	0	0
Guitar Festival	3,115	3,250	3,115
Auburn Community Festival Exp	12,002	12,174	12,002
TOTAL PROGRAM EXP.	222,250	230,524	218,545
Operating Expenditures			
Advertising	0	0	0
Telephone	952	575	852
Activity Guide	32,255	31,750	32,255
Youth Assistance Expense	15,049	14,000	15,049
Office Supplies	1,422	1,600	1,422
Duplication Costs	0	0	0
Gas/Mileage	619	450	619
Dues & Subscriptions	250	400	250
Staff Appreciation	0	0	0
Company Celebrations	1,650	1,650	1,650
Staff Development	534	600	534
Safety Supplies	0	0	0
Small Rec Equipment	1,673	4,850	4,174
TOTAL OPERATING EXP	54,404	55,875	56,805
	FY 17-18	FY 17-18	Budget
Professional Services	Actual	Budget	Revised
Professional Services- Web page	2,750	2,750	2,750
Total Professional Services	2,750	2,750	2,750
Salaries/Wages Expenditures			
Wages - Full Time	150,378	150,754	150,377
Wages - Part Time	4,630	6,218	4,630
Wages - Seasonal	953	498	954
Wages - Adult Softball	4,560	3,688	4,559
Wages - Uniform	0	215	0
Wages - Adult Basketball	2,255	2,111	2,255
Wages - Adult Volleyball	0	0	0
Wages - Special Events	4,916	4,173	4,916
Totals	167,692	167,655	167,691
Benefits & Payroll Expenditures			
ER -Taxes - (13.65%)	13,830	13,912	13,830
Employment Expense	58	0	58

Calpers Exp.	15,713	16,185	15,712
Worker's Comp	3,174	3,184	3,175
Totals	55,234	55,237	55,234
Equipment & Fixed Assets			
Fixed Assets - Recreation	500	500	500
Computer Purchases - Rec	0	0	0
Totals	500	500	500
Total Expenditures	502,830	512,541	501,525
Total Revenues	376,605	369,100	365,862
Total Expenditures	502,830	512,541	501,525
Contingency (1% of expenses)	5,028	5,125	5,015
Net Gain (Loss)	(131,253)	(148,566)	(140,678)

Aquatics 17-18 Budget Revenues

Park & Services Revenue

	FY 17-18 Actual	FY 17-18 Budget	Mid-Year Budget Revised
Adult Aquatic Activities	8,277	9,350	8,277
Adult Aquatic Activities Placer Hills	1,568	650	1,568
Master Swim	4,490	3,100	4,490
Public Swim	34,390	35,450	33,007
Public Swim - Placer Hills Pool	3,282	3,750	3,282
Swim Lessons	27,708	28,500	27,804
Swim Lessons - Placer Hills Pool	9,148	8,500	9,148
Swim Team	21,463	22,600	21,463
Synchro Team	9,525	11,500	9,525
Misc Income PH pool	0	0	0
Misc Income	194	0	0
Totals	120,045	123,400	118,758

Rents & Concessions

Sierra/Splash Pool Rental	9,163	3,750	9,163
Placer Hills Pool rental	2,661	1,000	2,661
Totals	11,824	4,750	11,824

Other Financing Sources

Transfers from Future Capital Constr.	0	0	20,000
Transfers from Equipment Reserv	0	0	52,000
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
Totals	0	0	84,000

Total Revenues **131,869** **128,150** **214,582**

Expenditures

Program Expenditures

Instructors - Aquatics	2,310	1,850	2,315
Adult Aquatic Activities Exp.	1,367	700	1,572
Public Swim Expenses	2,414	2,550	2,414
Public Swim Expenses PH	914	1,000	914
Swim Lessons Expenses	0	0	0
Swim Team Expenses	1,834	500	500
Synchro Team Expenses	576	1,700	0
Totals	9,415	8,300	7,715

Operations & Supplies

Telephone - Placer Hills Pool	406	190	815
Telephone - Aquatics	113	0	140
Office Supplies	0	0	22
Gas Milleage - Aquatics	59	150	160
Professional Services	0	0	244
Staff Appreciation- Aquatics	0	100	100
Small Equipment	3,022	3,000	500
Small Equipment - PH Pool	0	0	0
Staff Development- Aquatics	244	0	0
Uniform Exp	0	0	0
Totals	3,844	3,440	1,981

Utilities

Gas/Electric - Sierra Pool	27,992	28,000	27,911
Gas/Electric - Placer Hills	6,960	7,050	6,891
Reimbursement - Gas/Electric	-14,560	-9,000	-14,560
Water - Sierra Pool	3,479	2,250	3,479
Water - Placer Hills	344	300	267
Reimbursement - Water	-1,358	-750	-1,358
Totals	22,857	27,850	22,630

Maintenance

Maintenance - Sierra Pool	35,415	23,000	34,936
Reimbursement - Maintenance	-8,437	-6,000	-8,437
Maintenance - Placer Hills pool	12,480	4,250	10,027
Totals	39,458	21,250	36,526

Salaries/Wages Expenses

	FY 17-18 Actual	FY 17-18 Budget	Mid-Year Budget Revised
Wages - Aquatics Coordinator	21,555	21,291	21,507
Wages - Aqua Coord - Placer Hills	0	0	0
Wages - Adult aquatics	5,171	3,002	4,811
Wages - Public Swim	56,172	52,086	55,709
Wages - Public Swim - PH Pool	8,034	8,036	8,074
Wages - Swim Lessons	8,439	9,335	9,895
Wages - Swim Lessons - PH Pool	3,158	2,502	3,159
Wages - Master Swim	4,169	3,388	4,089
Wages - Coaches (Swim Team)	9,047	9,863	9,087
Wages - Coaches (Synchro)	12,757	10,908	12,758
Totals	128,502	120,411	129,089

Benefits & Payroll Costs

ER -Taxes -(12.65%)	13,123	13,138	13,154
Employment Exp- Aquatics	2,044	2,500	2,136
Fingerprinting Exp- Aquatics	662	750	662
Calpers Exp. 16.111%	2,655	2,710	2,704

Worker's Comp (2.15% x 1.09%)	2,529	2,215	2,609
Totals	21,013	21,315	21,282
Equipment & Fixed Assets			
Fixed Assets - Aquatics	363	5,000	52,000
Totals	363	5,000	52,000
Sierra Pool Renovation Project	0	0	20,000
	0	0	20,000
Total Expenditures	225,452	207,566	271,223
Total Revenues	131,869	128,150	214,582
Total Expenditures	225,452	207,566	271,223
Contingency 2% of expenses	2,255	2,076	2,712
Net Gain (Loss)	-95,837	-81,491	-59,353

Youth Services 17-18 Budget Revenues

	FY 17-18 Actual Actual	FY 17-18 Budget Budget	Mid Year Budget Revisio
Alta Vista DSC Revenue	17,502	10,850	17,502
Auburn Elem DSC Revenue	135,579	127,500	135,579
Skyridge DSC Revenue	107,178	107,100	99,600
Rec Day Camp Rev (School & Summer)	196,562	194,300	196,562
Newcastle DSC Revenue	116,894	112,500	116,894
TOTAL	573,715	552,250	566,137
Rents & Concessions			
Rock Creek Modular Rent	3,900	3,600	3,600
Miscellaneous Revenue			
	13	0	0
Total Revenues	577,628	555,850	569,737
Program Expenditures			
	FY 15-16 Actual	FY 15-16 Budget	Revised Mid Year Budget
Alta Vista Program expense	2,580	2,350	2,350
Auburn Elem - Program Expense	2,381	2,550	2,550
Skyridge - Program Expense	3,364	3,250	3,250
Rec Day Camp - Program Exp (Sch. & Sum)	19,335	23,950	19,335
Newcastle - Program Expense	3,520	3,450	3,450
	31,180	35,550	30,935
Operations & Supplies			
Telephone - Youth Services (Cell phones)	97	235	235
Telephone - Rec Day Camp Modular	2,650	2,700	2,700
Telephone - Alta Vista	11	100	100
Telephone - Newcastle	160	250	250
Telephone- Auburn Elem	1,561	1,650	1,650
Telephone- Skyridge	1,055	1,100	1,100
Office Supplies - Youth Services	1,077	750	750
Duplication Costs - Youth Services	0	0	0
Gas/Mileage Reimbursement Expense	50	50	50

Staff Development - Youth Services	362	350	350
Small Equipment	60	0	0
Electric - Day Camp	2,465	2,500	2,500
Snack Bar expenses	0	0	0
Professional Services	295	150	150
TOTAL	9,993	9,985	9,985

	FY 15-16 Actual	FY 15-16 Budget	Revised Mid Year Budget
Rep/Maint - Auburn Elem	688	1,000	1,000
Rep/Maint - Rock Creek	344	550	550
Rep/Maint - Skyridge	2,160	827	2,160
Rep/Maint - Rec Day Camp	619	2,250	618
Rep/Maint - Newcastle	200	200	200
Rep/Maint - Newcastle	200	200	200
	4,211	5,027	4,728

	FY 15-16 Actual	FY 15-16 Budget	Revised Mid Year Budget
Salaries/Wages Expenses			
Wages - (Y.Serv) - Manager - Salary	68,128	68,820	68,820
Wages - (Y.Serv) - Alta Vista - PT	22,566	22,400	22,400
Wages - (Y.Serv) - Aub Elem - PT	69,453	69,800	69,800
Wages - (Y.Serv) - Aub Elem Maint	2,194	2,300	2,300
Wages - (Y.Serv) - Skyridge - PT	58,842	59,100	58,842
Wages - (Y.Serv) - Skyridge Maint	3,404	1,600	3,404
Wages - (Y.Serv) - Rec Day Camp - PT	99,821	89,000	99,821
Wages - (Y.Serv) - Day Camp Maintenanc	1,241	2,000	2,000
Wages- (Y.Serv) - Newcastle - PT	59,263	61,100	59,263
Wages - (Y.Serv) - Newcastle Maint	190	46	46
TOTAL WAGES	385,102	376,166	386,696

Benefits & Payroll Costs			
ER Taxes (SS/MC/SUTA/ETT)	36,104	34,170	36,105
Employment Exp- Y.S.	1,288	1,235	1,288
Fingerprinting Exp - Y.S.	962	850	962
Benefits Expense - Y.S.	26,385	23,098	26,385
Employer Retirement Exp. YS	27,428	24,372	27,428
Worker's Compensation - Y.S.	6,953	6,836	6,953
TOTAL BENEFITS	99,120	90,561	99,121

Total Salaries & Benefits	484,222	466,727	485,817
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	FY 15-16 Actual	FY 15-16 Budget	
Fixed Assets- Equipment			
Fixed Asset Purchases	2,500	2,500	2,500
Fixed Asset Purchases (computer)	1,100	2,500	1,100
	3,600	5,000	3,600
			0
Capital Improvement			
	0	0	0
Total Expenditures	533,206	522,289	535,065
Total Revenues	577,628	555,850	569,737
Total Expenditures	533,206	522,289	535,065
Contingency Reserve (1% of expense)	0	0	0
Net Gain (Loss)	44,422	33,561	34,672

Facilities & Grounds

17-18 Budget

Revenues

Mid Year
Revised

Orig Budget

FY 17-
18Actual

17/18

Budget
17/18

Rents and Concessions

	FY 17- 18Actual	Orig Budget 17/18	Mid Year Revised Budget 17/18
<i>Fee Waivers- Public</i>	(10,626)	(13,500)	(10,450)
<i>Fee Waivers-CVCC Public</i>	(2,000)	(4,000)	(2,000)
<i>Fee Waiver Offset</i>	12,626	17,500	12,450
Blue Bird Room - CVCC	300	0	300
Stella Irving - Rec	99	0	99
Lakeside - Reg	5,290	7,450	5,290
Sierra Room Rental- CVCC	4,945	3,475	4,945
Sunset Room Rental- CVCC	1,470	1,850	1,470
Canyon View Room Rental-CVCC	1,365	1,700	1,365
Foothills Room Rental- CVCC	3,330	3,330	3,330
Oak Room Rental-CVCC	0	0	0
American River Room	4,080	4,350	4,080
Conference Room Rentals	0	0	0
Board Room Rental - CVCC	0	0	0
Conference Modular - Overlook	7,144	6,500	7,144
Gazebo - Rec	50	150	50
Gym - Rec	546	0	546
Gym - Reg	9,244	6,000	6,000
Tutor Totter Lease Agreement	4,579	4,500	4,887
Kitchen - Rec	0	0	0
Kitchen - Reg	0	0	0
Kitchen-CVCC	490	250	490
Picnic Area - Rec	8,063	8,100	8,062
Picnic Area - Reg	2,120	2,500	2,120
Picnic Area - Ashford	1,570	1,450	1,570
Picnic Area - Meadow Vista	4,208	3,150	4,208
Field - Recreation	4,802	2,850	4,802
Field A - Reg	314	250	314
Field - Softball MV	1,500	3,250	2,375
Field - Christian Valley	(194)	2,500	1,153
Field Soccer/Baseball-Winchester	856	2,500	2,500
Field "Beggs" - Rec	4,849	5,000	4,848
Field B - Reg	1,557	2,500	1,557
Field "James" - Rec	14,308	21,250	21,250
Field "Chana" - Reg	7,610	6,750	7,610
Bocce Ball Field Rental	18	100	18
Field Soccer - Reg	2,331	2,000	2,331
Field Soccer A - MV	0	0	0

Field Soccer A- Railhead	3,074	7,000	3,075
Field Placer Hills	0	0	0
Field Soccer B- MV	0	0	0
Field Soccer B- Railhead	5,954	6,500	6,500
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	160	0	160
Field Lining Revenue - Reg	160	0	0
Misc Rents & Concessions	2,502	3,000	3,000
Misc Rents & Concessions - Bureau	2,317	1,250	1,250
Custodial Fees	14,370	20,000	20,000
MV cust fee			
MV alcohol fee			
Set up and Take Down Fees	870	1,950	1,950
TOTAL RENTS & CONCESSIONS	126,311	143,405	140,649

Miscellaneous Revenues

Recycling Revenue	0	0	0
MV comm ctr rental	1,130	0	10
Alcohol permit	2,930	2,650	2,930
Misc Income - F & G	6,488	10,000	10,000
Total Misc Revenue	10,548	12,650	12,940

Budget

	FY 15-16 Actual	15/16	
Grants & Donations			
In-Kind Donations	36,896	36,896	0
Donations F&G	15,701	8,000	7,700
Pump trac donations	0	0	8,000
Stewardship council	0	0	0
TOTAL GRANTS & DONATIONS	52,597	44,896	15,700

Interest Revenue - City Trust	2,897	2,850	2,850
TOTAL Interest Income	2,897	2,850	2,850

Project Revenue - Government

County Mitigation	187,300	187,300	287,300
City Mitigation Revenue	(200,000)	(200,000)	(95,000)
Total Project Revenue - Gov	(12,700)	(12,700)	192,300

Other Financing Sources

Transfers from Future Capital Constr.	512,399	512,399	380,261
Transfers from Equipment Reserv	0	0	90,000
Transfers from ADA Reserv	30,000	30,000	35,000
City Mitigation Apportionment	200,000	200,000	95,000
Total Other Financing Sources	742,399	742,399	600,261

Taxes & Government Revenue

Atwood III Tax Revenue	22,981	25,500	22,981
Total Taxes & Gov't Revenue	22,981	25,500	22,981

TOTAL REVENUES	155,772	169,739	186,420
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Expenditures

Operations & Supplies	FY 15-16	Budget	
	Actual	15/16	
Telephone - F & G	11,569	11,700	11,569
Office Supplies - F & G	2,788	1,400	2,788
Duplication Cost - F & G	0	0	0
Gas/Mileage Expense - Fac & Gr..	17,848	14,500	17,848
Membership & Dues - F & G	150	150	150
Staff Appreciation - F & G	226	200	226
Staff Development - F & G	2,590	1,500	2,590
Uniform Exp	1,006	2,000	2,000
Small Tools and Equipment-Rec Park	4,056	3,200	8,450
Small Tools and Equipment-Reg Park	3,177	2,700	3,177
Small Tools and Equipment-MV Park	1,455	1,950	1,950
Small Tools and Equipment-CVCC Fac	1,350	1,950	1,950
Field Marking Expense	1,177	0	1,177
Safety Supplies - F & G	5,927	4,350	5,927
Restroom Supplies - Rec Park	1,857	1,600	1,600
Restroom Supplies - Reg. Park	2,350	2,550	2,550
Restroom Supplies - Ashford	1,282	1,250	1,250
Restroom Supplies - M.V. Park	1,710	1,450	1,450
Restroom Supplies - Railhead Park	1,438	1,450	1,450
Restroom Supplies - Overlook Park	1,449	1,400	1,400
Restroom Supplies - Winchester Park	859	700	700
Restroom Supplies - Rec. Comm Ctr	3,533	1,850	1,850
Restroom Supplies - Reg. Comm. Ctr	1,866	1,500	1,500
Restroom Supplies - CVCC	2,647	1,650	1,650
Sanitation - Rec Toilet	0	0	0
Sanitation- Regional Park- Port. Toilet	5,550	5,600	5,600
Sanitation- CV - Port. Toilet	0	0	0
Sanitation- Winchester Park- Port. Toilet	5,500	5,550	5,550
Sanitation- Rec Park ADA Portab	4,199	4,250	4,250
Sanitation - Reg ADA Toilets	4,478	4,250	4,250
Rec Park - Debris Box	13,396	11,250	13,396
Sanitation- Regional Park - Debris	6,899	7,100	7,100
Sanitation- MV Park- Debris	4,395	4,750	4,750

Sanitation- CVCC - Debris	3,258	3,700	3,700
TOTAL OPERATIONS & SUPPLIES	119,985	107,450	123,798

Budget

FY 15-16

Actual

15/16

	Actual	15/16	
Lights- Rec Pk Beggs Field (LL)	3,135	3,500	3,500
Lighting Reimbursements - Beggs Fld.	(4,217)	(3,450)	(3,450)
Lights- Rec Park James Field (LL)	4,707	5,050	5,050
Lighting Reimbursements - James Fld.	(6,830)	(7,250)	(7,250)
Lights- Recreation Field (LL)	1,011	950	950
Lighting Reimbursements - Rec Fld.	(1,674)	(900)	(900)
Gas/Electric - Rec Comm Ctr	4,734	7,900	7,900
Gas/Electric - Reg Comm Ctr	8,629	9,750	9,750
Gas/Elec. - Chr Vly Comm Ctr	1,259	1,200	1,200
Electric Reimbursements - Chr Vly CC	(579)	(600)	(600)
Gas/Electric - CVCC	20,298	20,000	20,000
Gas/Electric - Recreation Park	9,285	9,750	9,750
Lighting Reimb - Rec Park	(125)	(600)	(600)
Gas/Electric - Reg Park	18,222	17,350	17,350
Lighting Reimbursements - Reg Park	(5,176)	(5,500)	(5,500)
Gas/Electric - Ashford Park	2,877	3,000	3,000
Gas/Elec. - MV Park	4,597	4,150	4,150
Electric - Railhead	3,522	3,950	3,950
Lighting Reimbursements - Railhead	(1,016)	(1,100)	(1,100)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,437	1,400	1,400
Water - Rec Comm Ctr	2,230	3,250	3,250
Water - Reg Comm Ctr	1,903	1,800	1,800
Water - Chr Vly Comm Ctr	513	600	600
Water - CVCC	2,940	3,200	3,200
Water - Recreation Park	6,030	6,400	6,400
Water - Regional Park	2,622	4,000	4,000
Water - Ashford Park	3,823	4,200	4,200
Water - MV Park	10,266	10,150	10,150
Water - Chr Vly Park	1,995	2,750	2,750
Water - Railhead Park	8,674	9,150	9,150
Water - CVCC (Park)	1,973	2,250	2,250
Water - Overlook	5,693	5,250	5,250
Water - Placer Hills Park	4,855	4,900	4,900
Water - Winchester Park	0	0	0
Water - Atwood	4,619	3,800	3,800
Water - Chana Field	5,665	5,500	5,500
Sanitation - Rec Park (Sewer)	9,000	9,000	9,000
Sanitation - Railhead (Sewer)	250	250	250

Sanitation - Regional Park - (Sewer)	0	15,000	15,000
Sanitation - Ashford Park (Sewer)	0	1,700	1,700
Sanitation - Overlook (Sewer)	750	750	750
Sanitation - CVCC (Sewer)	9,500	9,500	9,500
TOTAL UTILITIES	147,397	171,950	171,950

Budget

Professional Services

Professional Services	645	250	250
Professional Services - Atwood III	7,454	8,250	8,250
Atwood - County Admin Coll Fee	0	0	0
Total Professional Services	8,099	8,500	8,500

Building & Grounds Maintenance

Equipment Rental - F & G	2,013	1,500	1,500
District Vehicles Maint - F & G	7,556	6,350	8,350
Maint - Recreation Field	1,922	2,250	2,250
Maint - James Field	10,661	18,750	20,750
Maint - Beggs Field	4,725	20,750	8,750
Maint & Repairs - Equipment	12,333	16,100	18,100
Maint- Rec Park - Irrigation Pump	0	0	0
Maint- Reg Park - Irrigation Pump	0	0	0
Maint- Ashford Park - Irrigation Pump	0	0	0
Maint- MV Park - Irrigation Pump	0	0	0
Maint - M.V. Soccer Field	1,000	1,000	1,000
Maint- Winchester Field	250	250	250
Maint - M.V. Tennis Courts	1,000	2,000	2,000
Maint - Recreation Park	28,168	29,500	29,500
Maint - Regional Park	47,285	52,500	52,500
Maint - Ashford Park	8,235	8,500	8,500
Maint - Meadow Vista Park	16,753	20,500	20,500
Maint - Christian Valley Park	5,370	6,800	5,400
Maint - Railhead Park	8,308	24,050	16,050
Maint- CVCC Park	4,284	5,500	5,500
Maint - Overlook Park	7,958	8,100	8,100
Maint - Placer Hills Park	499	400	500
Maint - Pocket Parks	175	100	100
Maint - Mt. Vernon Park	1,086	1,500	1,100
Maint - Winchester Park	456	250	450
Maint - Atwood III	14,832	700	14,700
Maint-Shockley	0	250	250
Maint-Ashley dog park	2,850	5,850	5,850
Maint - Recreation Comm Ctr	12,537	9,000	12,537
Maint - Regional Comm Ctr	8,126	6,050	8,126
Maint - Christian Valley Comm Ctr	250	250	250

Maint - CVCC	6,276	5,850	6,276
Maint - Overlook Modular	400	150	150
Maint - Regional Tennis Courts	500	2,500	2,500
Maint - Regional Field Soccer	772	650	650
Maint - Regional Field A	1,173	10,000	2,500
Maint - Regional Field B	1,074	8,700	2,700
Maint - Regional Field C	7,323	2,071	7,323
Tree Maint Rec Park	2,500	16,000	16,000
Tree Maint Reg	12,470	22,500	22,500
Tree Maint Ashford	1,000	2,000	2,000
Tree Maint MV park	2,500	6,500	6,500
Tree Maint PH Park	0	0	0
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Vandalism Repairs Exp.	1,234	1,150	1,234
TOTAL MAINTENANCE	245,854	326,821	323,196

Budget

Salaries/Wages Expenses

Wages - Fac Attend - Rec Park	53,388	55,100	53,400
Wages - Fac Attend - CVCC	26,505	26,600	26,600
Wages - Fac Attend - Reg Park	19,947	19,900	20,000
Wages - Management	146,911	147,700	147,000
Wages - Rec Park	307,947	308,690	307,990
Wages - Reg Park	157,818	163,900	157,900
Wages - Ashford Park	26,104	25,500	26,200
Wages - Meadow Vista Park	32,166	33,100	32,200
Wages - CV Comm Ctr	14,474	13,530	14,530
Wages - Railhead Park	19,468	20,050	19,550
Wages - CVCC	17,814	16,350	17,850
Wages - Overlook Park	20,349	20,975	20,375
Wages - Placer Hills Park	14,348	14,750	14,350
Wages - Pocket Parks	10,904	11,170	10,970
Wages- Mt. Vernon Park	327	900	400
Wages - Winchester Park	5,256	5,400	5,300
Wages - Atwood	15,886	15,175	15,900
Wages - Shockley	703	1,200	700
Wages - Other Projects	0	0	0
Wages - Uniform Allowance	9,804	7,600	9,800
Wages - Special Events	5,776	5,800	5,800
	0	0	0
	905,895	913,390	906,815

Budget

	FY 17-18 Actual	Budget 15/16	
ER -Taxes - F & G (7.65%)	73,429	75,373	73,473
Employment Expense - F & G	2,254	3,200	2,300
Fingerprinting Exp. - F & G	300	400	300
Benefits Expense - F & G	141,078	140,000	153,900
Employer Retirement Exp.	84,431	83,753	84,453
Worker's Comp.	71,502	73,568	71,568
TOTAL BENEFITS & PAYROLL COSTS	372,994	376,294	385,994
TOTAL SALARIES, BENEFITS	1,278,889	1,289,684	1,292,809

Fixed Assets

Fixed Asset Purchases - F&G	7,552	35,000	139,000
Fixed Asset Purchases - Bureau	0	0	0
Computer Purchases	1,444	3,678	7,700
TOTAL FIXED ASSETS	8,996	38,678	146,700

Lease Purchase Princ/Interest

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

Rent

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	2,000	2,000	2,000
TOTAL RENT	2,000	2,000	2,000

Budget

Sierra Pool - Bleachers & Shade Structure	100,000	100,000	100,000
Sierra Pool Renovation Project	199,408	200,000	0
Bike Park Design/CEQA	0	0	53,577
Bike Park Construction	175,000	175,000	175,000
Rec - Beggs Field & Shade Renovation	78	0	28,000
Reparian Vegetation Management Permi	26,870	26,878	21,028
Railhead A Renovation	107,986	108,000	61,789
Rec - Patio Area Project	15,993	16,000	9,131
MV - Parking Lot Reseal/Restripe	10,000	10,000	10,000
Reg - Dry Creek ADA Improvements	1,200	0	15,000
Reg - Pathway Repairs	50,009	50,000	50,000
Operation/Development Plan	488	0	688
Railhead Soccer Field Fencing	17,000	17,000	17,000
Reg - New Playground South end	140,000	140,000	150,000

Reg - Sec Cameras Gym/Lakeside	25,000	25,000	25,000
Overlook Area Planning/CEQA	90,000	90,000	0
MV Bathroom ADA renovation	81,982	82,034	124,167
Ashford - Drainage Pipe Repair	0	0	6,000
Veteran's Park Improvements	10,000	10,000	0
Total Capital Improvements (Funded)	1,051,014	1,049,912	846,380

TOTAL CAP IMPROVEMENT **1,051,014** **1,049,912** **846,380**

TOTAL EXPENDITURES **2,862,234** **2,994,995** **2,915,333**

Total Revenues **155,772** **169,739** **186,420**

Total Expenditures **2,862,234** **2,994,995** **2,915,333**

Contingency Fund 1% of total ex **0** **0** **0**

Restricted reserve for equip repl **0** **0** **0**

Net Gain (Loss) **(2,706,462)** **(2,825,256)** **(2,728,913)**

**Resolution No. 2017-14
 Before the Governing Board of the
 Auburn Area Recreation and Park District
 County of Placer, State of California**

ADOPTION OF FINAL BUDGET, GENERAL FUND

WHEREAS, hearings have been terminated, during which time all additions and deletions of the proposed mid-year revised budget for the Fiscal Year 2017-2018 were made and,

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Mid-Year revised Budget for the Fiscal Year 2017-2018 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue		
Program Revenue		1,054,269.00
Facility Rentals		152,473.00
Total Park & Rec. Services Revenue		1,206,742.00
Government Revenues		
Taxes, Governmental Revenue		3,091,765.00
Total Governmental Revenue		3,091,765.00
Other Revenue		
Interest Revenue		45,400.00
Misc. Revenue		54,615.00
Total Other Revenue		100,015.00
Donations		
Donations, Grant, In kind		22,566.00
Total Donation Revenue		22,566.00
TOTAL OPERATING REVENUES		4,421,088.00
Project Revenue		
Misc. Project Revenue		-
Grant Proceeds		-
Contributions/In kind Services Revenue		-
Transfer in from Reserves		557,261.00
Total Project Revenue		557,261.00
Park Dedication Revenue		
City Park Dedication Revenue		95,000.00
County Park Dedication Revenue		287,300.00
Total Park Dedication Revenue		382,300.00
TOTAL PROJECT REVENUES		939,561.00
TOTAL REVENUES		5,360,649.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	257,195.00
Operations & Supplies	346,784.00
Utilities Expense	194,580.00
Professional Expenses	31,800.00
Building & Grounds expense	364,450.00
Property Tax Admin. Fees	62,878.00
Election Cost	-
Wages & Benefits	2,855,453.00
Lease Purchase Principal	-
Lease Purchase Interest	-
Equipment Lease	5,890.00
Fixed Assets	73,300.00
Equipment Reserve Expenditures	142,000.00
	<hr/>
Total Operating Expenditures	4,334,330.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	53,119.00
ADA reserve projects	35,000.00
Future Cap Projects	380,261.00
In-Kind & Other Contribution Projects	15,700.00
Total Project Expenditures	484,080.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	95,000.00
County Park Dedication Project Expenditures	287,300.00
Total Park Ded. Project Expenditures	382,300.00
	<hr/>
TOTAL EXPENDITURES	5,200,710.00
	<hr/>
TOTAL REVENUE SURPLUS (DEFICIT)	159,939.00
TO EQUIPMENT RESERVE	50,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UNFUNDED LIAB. RESERVE	45,800.00
TO FUTURE CAP CONSTRUCTION RESV.	40,000.00
	<hr/>
OPERATING BUDGET BALANCE	19,139.00

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted on this 30th day of November 2017, in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

Item 8.3 Cover sheet – ARD Large Projects and Future Project Lists; Abandoning the Bell Rd. Project

**Auburn Area Recreation and Park District Acquisition and Development Committee
September, 2017; October 2017; Board of Director’s meeting November, 2017**

The Issue

Shall the Auburn Area Recreation and Park District (ARD) make adjustments to the 5 year Capital Improvement Project List, specifically the removal of the Bell Rd. project from the list?

Background

ARD creates a Project List each year and updates its 5 – 10 year Capital Improvement Project List (CIP) at that time.

ARD has had discussions about three large scale, million dollar-plus projects:

- Improvements to the 24 acres
- Acquiring and improving the Bell Rd. property
- Working with Bowman School to develop the property next to the school for ballfields

The only one of these projects on the current CIP is the Bell Rd. property. Recent discussions with the Stewardship Council (the organization tasked with transferring title of these lands to agencies like ARD), revealed that the Stewardship Council has less money available for improvements than it previously projected, and that, at best, would only be able to provide matching funds for any improvements. This matching fund criteria was first shared with ARD in 2016, however it is now a reality.

Recommendation for the Board of Directors

The Acquisition & Development Committee recommended removing the Bell Rd. project from the CIP list and begin to focus its energy and attention on developing the 24 acres. This will be a multi-year and possibly multi-phased project, dependent heavily on grants and donations.

Staff and the Acquisition & Development Committee also recommended sending a letter to the Stewardship Council, informing them of ARD’s decision to not move forward.

Fiscal Impact

The estimated cost for each project is included in the attachment labeled ARD Possible Property Improvements Comparison.

Attachments

- ARD Possible Property Improvements Comparison
- Proposed letter to the Stewardship Council re: not moving forward on Bell Rd.

ARD Possible Property Improvements Comparison

Regional Park "24 Acres"

Acreage added: +/- 20 acres

Possible amenities: Walking trails, playground, picnic shelter, dog park, open-turf play area, bathrooms, parking lot

Estimated cost to ARD to develop: \$2.425 million

Pros:

- ARD owns the property and does not have another agency/organization to work with
- Close to Regional Park maintenance shop
- General support from the public
- Not on anyone else's timeline for development
- Possible money from Timberline
- Grants possible

Cons:

- All money for development from ARD

Bell Rd. Property

Acreage added: 26 acres

Possible amenities: Walking trails, playground, picnic shelter, open-turf play area, bathrooms, parking lot

Estimated cost to ARD to develop: \$1.325 million +

Pros:

- Moderate support from the public
- Possible ability to leverage up to 50% match from Stewardship Council
- Land donation
- Grants possible

Cons:

- Must work with several different agencies to develop the property
- On possible timeline for development
- Must work and abide by PLT Conservation Easement
- Stewardship Council reports less money available than previously thought

Bowman School Property

Acreage added: 6 acres

Possible amenities: Multipurpose sports field, bathrooms

Estimated cost to ARD to develop: \$2.6 million

Pros:

- Possible ability to add a sports field
- Land donation to ARD
- Possible donation from user groups

Cons:

- Must work with Bowman school on timeline
- Must work around Bowman School for scheduling times
- Less of a chance for grants



AUBURN AREA RECREATION AND PARK DISTRICT

October 30, 2017

Pacific Forest and Watershed Lands Stewardship Council
Attn: Heidi Krolick, Executive Director
3300 Douglas Blvd. Suite 250
Roseville, CA 95661

Dear Heidi,

The Auburn Area Recreation and Park District (ARD) has regretfully decided to forego any further interest in acquiring or developing the +/- 26 acre property commonly referred to as the "Bell Road" property (Placer County Assessor's Parcel Number 052-050-014). This decision was not made lightly, however we feel that it is in the best interest of ARD and the community.

We appreciate the support and guidance that the Stewardship Council has provided during this process, both with the Bell Rd. property and the Christian Valley Park property.

Please feel free to contact me with any questions. I can be reached at (530) 537-2186 or at kmuscott@auburnrec.com

Sincerely,

Kahl Muscott
District Administrator

Item 8.4 Cover sheet – Travel, Training, Education and Government Per Diem Reimbursement Policy Amendments

**Auburn Area Recreation and Park District (ARD) Program, Policy, Fee and Legal Review Committee
September, 2017; October, 2017; Board of Directors meeting November, 2017**

The Issue

Shall the Auburn Area Recreation and Park District (ARD) amend its policies on travel, training, education and reimbursements? Director Holbrook requested that this item be considered.

Background

ARD has received a copy of the California Special District (CSDA) Sample Policy Manual. Upon review, one of the policies that needed amending was the policy travel, training, education and reimbursements. These amendments would affect both the Board of Directors and ARD employees.

Working with the ARD Policy Committee, staff has prepared proposed changes to these policies based on the CSDA Sample Policy Manual and reviews of other agency policies.

Recommendation for the Board of Directors

The Policy Committee recommended making the proposed changes as presented.

Staff recommends making the proposed changes as presented.

Fiscal Impact

N/A

Attachments

- Proposed Policy Amendments for Board Member Compensation, Reimbursement for Expenses, Travel, Education and Conferences
- Proposed Policy Amendments for External Employee Training, Education and Conferences
- CSDA sample policy on Training, Education and Conferences
- Monterey Regional Waste Management District reimbursement policy
- Fresno Irrigation District reimbursement policy

Proposed changes to ARD's Policy on Board Member Compensation, Reimbursement for Expenses, Travel, Education and Conferences

From the ARD Board Procedures and Responsibilities Manual

Section IV

BOARD MEMBERS COMPENSATION, REIMBURSEMENT FOR EXPENSES, TRAVEL, EDUCATION AND CONFERENCES

Board Member Compensation Board Members are eligible for compensation and reimbursement for necessary and actual District related activities in accordance with California Public Resource Code 5784.15 and as supplemented by Chapter 2 (commencing with Section 20200) of Division 10 of the California Water Code:

1. The Board of Directors may provide, by ordinance or resolution, that each of its members may receive compensation in an amount not to exceed two hundred fifty dollars (\$250) for attending each meeting of the Board.
2. The maximum compensation in any calendar month shall be five hundred dollars (\$500).
3. In addition, members of the Board of Directors may receive their actual and necessary traveling and incidental expenses incurred while on official business.
4. A member of the Board may waive or designate to another entity, any and/or all compensation and/or reimbursement.
5. For the purposes of this section, a meeting of the Board of Directors includes but is not limited to, regular meetings, special meetings, closed session, emergency meetings, Board field trips, district public hearings, or meetings of a committee of the Board. It may also include any appearance and/or participation of a Board Member acting in a capacity as a representative of the Board of Directors, purposes benefiting District business, attendance or participation at meetings or gatherings of other agencies or organizations that have a relationship with the Auburn Recreation District, and training or educational seminars or classes that relate to the position of a Director.

~~The following items are included for the purposes of clarification and the establishment of procedures.~~

- ~~1. Expenses covered are for authorized Board members only.~~
- ~~2. All anticipated expenses over five hundred dollars (\$500) for a single event must be pre-approved by the Board of Directors~~
- ~~3. Any expenses arranged by the District for non-Board members must be paid in advance (example: airfare/meals, etc., for a spouse joining a member at a conference)~~
- ~~4. Mileage expenses are to be reimbursed monthly based on District Policy.~~

5. ~~District staff will be responsible for noting attendance of Board Members at "qualifying" meetings and automatically process payments. Each Board Member will be responsible for notifying staff of reimbursable expenses other than meeting stipends.~~
6. ~~Meetings in excess of the allowable amount of meetings per month will be documented in the month they occur and may be carried over to subsequent months to the end of the Fiscal Year.~~
7. ~~Reimbursement for alcoholic beverages will not be allowed.~~
8. ~~Any appeals for non-payment will be handled by the Board of Directors as an agenda item.~~

Training, Education and Conferences Members of the Board of Directors are encouraged to attend educational conferences, seminars, trainings, and professional meetings when the purpose of any such activity is to improve District operation. There is no limit as to the number of Directors attending a particular activity when it is apparent that attendance is beneficial to the District, as long as a majority of the members of a body do not discuss issues related to their local agency's business. Directors shall not attend conference or training event when it is apparent that there is no significant benefit to the District. Directors shall not be paid or reimbursed for any tour, event, activity or journey that is not beneficial to the District.

It is the policy of the District to encourage Board development and excellence of performance by reimbursing actual expenses incurred for tuition, travel, lodging and meals as a result of training, educational courses, participation with professional organizations, and attendance at local, state and national conferences associated with the interests of the District. Cash advances or use of District credit cards for these purposes is not permitted.

The Administrative Services Manager shall reimburse Directors for conference tuition and registration expenses, and for per diem expenses. Per diem expenses, when appropriate, shall include meals, lodging, and travel. All expenses for which reimbursement is requested by Directors, or which are billed to the District by Directors, shall be submitted to the Administrative Services Manager, together with validated receipts. ~~All reimbursements shall be made in accordance with applicable State and federal law, including but not limited to Internal Revenue Service Guidelines. Unless the Board or this policy establishes other permitted reimbursement rates for travel, meals, lodging and other actual and necessary expenses, the District will reimburse expenses at the U.S. General Services Administration (GSA) rate for travel, meals, lodging and other actual and necessary expenses as established in the current year's schedule. Reimbursement for alcoholic beverages will not be allowed.~~

Attendance by Directors at seminars, workshops, courses, professional organization meetings, and conferences, ~~with anticipated expenses over \$500~~, shall be approved by the Board of Directors prior to the District incurring any reimbursable costs.

Expenses to the District for Board of Directors' training, education, and conferences should be kept to a minimum by utilizing recommendations for transportation and housing accommodations recommended by the Administrative Services Manager, and by:

Utilizing hotel(s) recommended by the event sponsor in order to obtain discounted rates.

Directors traveling together whenever feasible and economically beneficial.

Requesting reservations sufficiently in advance, when possible, to obtain discounted air

fares and hotel rates.

A Director shall not be reimbursed for expenses incurred at any educational conference, seminar, training, or professional meeting event if such event occurs after the District has announced that Director's pending resignation, or if such event occurs after an election in which it has been determined that the Director will not retain his or her seat on the Board.

Upon returning from educational conferences, seminars, trainings, and professional meetings where expenses are reimbursed by the District, Directors will either prepare a written or verbal report for presentation at the next regular meeting of the Board. Said report shall detail what was learned at the session(s) that will be of benefit to the District. Materials from the session(s) may be delivered to the District office to be included in the District library for the future use of other Directors and staff.

Any appeals for non-payment will be handled by the Board of Directors as an agenda item.

From the ARD Personnel Policy and Procedures Manual

H. External Employee Training, Education and Conferences

Some employees may need to attend training programs, seminars, conferences, lectures, meetings, classes, courses or other outside activities for the benefit of the District or the individual employees if the training directly relates to the employees' job responsibilities. Attendance at such activities, whether mandated by the District or requested by the individual employee, requires written approval of the District Administrator. An employee wishing to attend any of the activities listed above must submit a written request detailing all relevant information, including date, hours, location, cost, expenses, and the nature, purpose, and justification for attendance.

~~For attendance at events required or authorized by the District, customary and reasonable expenses will be reimbursed upon submission of proper receipts and advanced approval of the District Administrator. Acceptable (reimbursable) expenses generally include registration fees, materials, meals, transportation, and parking.~~

The District shall reimburse employees for conference tuition and registration expenses, and for per diem expenses. Per diem expenses, when appropriate, shall include meals, lodging, and travel. All expenses for which reimbursement is requested by an employee or their supervisor, or which are billed to the District by an employee, shall be submitted to the District Administrator, together with validated receipts. Unless the Board or this policy establishes other permitted reimbursement rates for travel, meals, lodging and other actual and necessary expenses, the District will reimburse expenses at the U.S. General Services Administration (GSA) rate for travel, meals, lodging and other actual and necessary expenses as established in the current year's schedule. Reimbursement for alcoholic beverages will not be allowed.

Expenses to the District for employee training, education, and conferences should be kept to a minimum by utilizing recommendations for transportation and housing accommodations recommended by the District, and by:

Utilizing hotel(s) recommended by the event sponsor in order to obtain discounted rates.

Employees traveling together whenever feasible and economically beneficial.

Requesting reservations sufficiently in advance, when possible, to obtain discounted air fares and hotel rates.

Upon returning from educational conferences, seminars, trainings, and professional meetings where expenses are reimbursed by the District, employees will either prepare a written or verbal report for their supervisor. Said report shall detail what was learned at the session(s) that will be of benefit to the District. Materials from the session(s) may be delivered to the District office to be included in the District library.

Time spent in attendance at authorized outside activities will be considered hours worked for non-exempt employees and will be compensated in accordance with normal payroll practices.

Neither reimbursement nor credit for time in attendance shall be provided for an employee's voluntary attendance, outside of normal working hours, at formal or informal educational sessions, even if such sessions may lead to improved job performance. While the District generally encourages all employees to improve their knowledge, job skills, and qualifications, such activities do not qualify for reimbursement or compensation under this policy unless prior written approval is obtained.



From the
CSDA Sample Policy Manual

Board of Directors | BOARD

POLICY TITLE: Training, Education and Conferences
POLICY NUMBER: 4125

4125.1 Members of the Board of Directors are encouraged to attend educational conferences, seminars, trainings, and professional meetings when the purpose of any such activity is to improve District operation. There is no limit as to the number of Directors attending a particular activity when it is apparent that attendance is beneficial to the District, as long as a majority of the members of a body do not discuss issues related to their local agency's business. Directors shall not attend conference or training event when it is apparent that there is no significant benefit to the District. Directors shall not attend or engage in any tour or journey for pleasure at public expense (e.g. "junkets" or other such events that are not beneficial to the District).

4125.2 It is the policy of the District to encourage Board development and excellence of performance by reimbursing actual expenses incurred for tuition, travel, lodging and meals as a result of training, educational courses, participation with professional organizations, and attendance at local, state and national conferences associated with the interests of the District. Cash advances or use of District credit cards for these purposes is not permitted.

4125.2.1 The Finance Division Manager shall reimburse Directors for conference tuition and registration expenses, and for per diem expenses. Per diem expenses, when appropriate, shall include meals, lodging, and travel. All expenses for which reimbursement is requested by Directors, or which are billed to the District by Directors, shall be submitted to the Finance Division Manager, together with validated receipts. All reimbursements shall be made in accordance with applicable State and federal law, including but not limited to Internal Revenue Service Guidelines.

4125.2.2 Attendance by Directors at seminars, workshops, courses, professional organization meetings, and conferences shall be approved by the Board of Directors prior to the District incurring any reimbursable costs.

4125.2.3 Expenses to the District for Board of Directors' training, education, and conferences should be kept to a minimum by utilizing recommendations for transportation and housing accommodations recommended by the Finance Division Manager, and by:

4125.2.3.1 Utilizing hotel(s) recommended by the event sponsor in order to obtain discounted rates.

4125.2.3.2 Directors traveling together whenever feasible and economically beneficial.

4125.2.3.3 Requesting reservations sufficiently in advance, when possible, to obtain discounted air fares and hotel rates.



4125.3 A Director shall not be reimbursed for expenses incurred at any educational conference, seminar, training, or professional meeting event if such event occurs after the District has announced that Director's pending resignation, or if such event occurs after an election in which it has been determined that the Director will not retain his or her seat on the Board.

4125.4 Upon returning from educational conferences, seminars, trainings, and professional meetings where expenses are reimbursed by the District, Directors will either prepare a written or verbal report for presentation at the next regular meeting of the Board. Said report shall detail what was learned at the session(s) that will be of benefit to the District. Materials from the session(s) may be delivered to the District office to be included in the District library for the future use of other Directors and staff.



MONTEREY REGIONAL WASTE MANAGEMENT DISTRICT

Policy No:

Draft Date: March 8, 2013

Approval Date:

Purpose

To provide the General Manager, Assistant General Manager and assigned Staff with direction on the type of District-related expenditures that can and cannot be made without prior authorization, reporting procedures, and the use of District credit cards. This policy is in compliance with California Government Code Sections §53234 – §53235.5.

Authorized Travel Expenditures: District expenses shall include, but not be limited to, the following: transportation, lodging, meals, tips and registration/attendance fees for official District related functions. District funds, equipment, supplies, and staff time shall only be used for authorized District business. Expenses incurred in connection with the following types of activities generally constitute authorized expenses of the General Manager (GM), Assistant General Manager (AGM), Department Managers (Managers) or authorized Staff members (Staff) that may be reimbursed, as long as the other requirements of this policy are met:

1. Communicating with representatives of regional, state and national government on District adopted policy provisions;
2. Attending educational seminars designed to improve the General Manager (GM), Assistant General Manager (AGM), Department Managers or Staff member skills and information levels;
3. Participating in regional, state and national organizations whose activities affect the Districts interests; including attendance at the Annual SWANA conference and Landfill Gas Symposium.
4. Recognizing service to the District (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);
5. Attending District events; including but not limited to, standing committees of the Board, or temporary committees of members of the Board such as the Technical Advisory Committee (TAC).
6. Attendance at a meeting with leadership of any local agency when authorized by the Board or the GM to discuss District business.

For purposes of this section, attendance includes:

- (a) Physical presence at the majority of the meeting, event, or occurrence listed above, unless presence for a lesser period is authorized by the GM, AGM, or by the Board or committee, respectively.
- (b) Lawful participation by teleconference in any other meeting listed in this policy.
- (c) Participation in an approved home study or online ethics course to meet the requirements of California Government Code Sections §53234 – §53235.5.

The following expenses require prior Board approval:

1. International and out-of-state travel for the GM, AGM, Management, or Staff;
2. Expenses which exceed the limits established for GM, AGM, Managers, or Staff if the District establishes such

Personal expenses are not reimbursable. Examples of personal expenses that the District will not reimburse include, but are not limited to:

1. The personal portion of any trip;
2. Political or charitable contributions or events;
3. Family expenses, including partner's expenses when accompanying the GM, AGM, Manager(s), or Staff member(s) on agency-related business, as well as children or pet-related expenses;
4. Entertainment expenses, including theater, movies (either in-room or at the cinema), sporting events (including gym, massage and/or golf related expenses), or other cultural events;
5. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance, commuting mileage, or gasoline;
6. Alcohol, laundry service, and personal telephone calls; and
7. Personal losses not related to the District's business incurred while on District business.

Any questions regarding the propriety of a particular type of expense should be resolved before the expense is incurred.

All actual and necessary travel and incidental expenses shall be reimbursed upon submission of the District's expense reimbursement form and accompanying receipts. The expense reimbursement form must be submitted within 30 days of the qualifying travel or expense.

Meals: Meals shall be reimbursed at the actual cost, when accompanied by a receipt, provided that the expense is not lavish or extravagant. In lieu of actual meal expense reimbursement, a per diem for meals and incidental expenses is allowed. For travel exceeding a single day, the per diem rate is established according to the U.S. General Services Administration.

Lodging: If lodging is in connection with a conference or educational activity, lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available at the time of booking. If the group rate is not available, comparable lodging will be used. Government and group rates for lodging will be used whenever possible.

Transportation: Government and group rates for transportation will be used when available. The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements should be used, using the most direct and time-efficient route. Government and group rates offered by a provider of transportation shall be used when available. Automobile mileage is reimbursed at Internal Revenue Service rates presently in effect (see www.irs.gov). The mileage rate is 56.5 cents per mile for 2013. These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. This amount does not include bridge and road tolls, which are also reimbursable. The Internal Revenue Service mileage rates will not be paid in conjunction with rental vehicles; only receipted fuel expenses and the cost of the rental vehicle will be reimbursed. Taxi or shuttle fares may be reimbursed, including gratuity per fare, when the cost of such fares is equal or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time efficiency.

Reimbursement Requirements: To conserve District resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines. In the event that expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the District may be limited to the costs that fall within the guidelines. Unless the Board or this policy establishes other permitted reimbursement rates for travel, meals, lodging and other actual and necessary expenses, the District will reimburse expenses at the U.S. General Services Administration (GSA) rate for travel, meals, lodging, and other actual and necessary expenses as established in Publication 463, or any successor publication.

Cash advance: A cash advance to cover the anticipated expenses for authorized travel is not offered by the District. Any expense incurred by the employee must accompany a reimbursement form and must be submitted to the Accounting department within thirty (30) days of the travel.

Conferences/Education: Reimbursement of expenses of attendance at an authorize conference or organized educational activity shall include any registration, attendance, tuition, materials or other similar charge of the conference organizer or activity provider.

Lodging: Lodging expenses will be reimbursed or paid for when travel on official District business reasonably requires an overnight stay. If such lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking. GM, AGM, Managers, and Staff must request government rates when available. Lodging rates that are equal to or less than government rates are presumed to be reasonable and hence reimbursable for purposes of this policy. In the event that government rates are not available at a given time or in a given area, lodging rates equal to or less than the rate shown on the GSA schedule for the city/state or area of travel will be used (see www.gsa.gov). Lodging rates that do not exceed this amount per night are presumed reasonable and hence reimbursable. Other rates must be approved by the Board.

Meals: The maximum daily amount reimbursable for local meals including beverages and tips will be based on the GSA schedule for the current year. The District may not pay for tips greater than 18%. This policy recognizes that it is sometimes in the best interest of the District to provide meals for business guests during the conduct of District business and pre-authorizes the GM, AGM, Managers and Staff to make reasonable and appropriate expenditures for that purpose.

Telephone/Fax/Cellular: The GM, AGM, Managers and Staff will be reimbursed for actual telephone, cellular, and fax expenses incurred on District business. Telephone and cellular bills must identify which calls were made on District business.

Internet: The GM, AGM, Managers and Staff members will be reimbursed for Internet access connection and/or usage fees away from home, if Internet access is necessary for District-related business. Reimbursement will not exceed the actual amount charged by the out-of-town accommodation.

Airport Parking: Long-term airport parking must be used for travel exceeding 24-hours.

Credit Card Use Policy: The District does issue credit cards to individual Managers and specified Staff for selected District expenses. Managers may use the District's credit card for such purposes as meal purchases and hotel reservations by following the same procedures listed in this policy. Receipts documenting expenses incurred on the District credit card and compliance with this policy must be submitted within ten (10) business days of use or upon return from the business trip. There shall be no personal or unauthorized expenses charged on District credit cards. All documents related to reimbursable District expenditures are public records subject to disclosure under the California Public Records Act.

Expense Report Content and Submission Deadline: All expenditures and expense reimbursement requests must be submitted on an expense report form provided by the District. Expense reports must document that the expense in question met the requirements of this policy. For example, if the meeting is with a legislator, an explanation should describe whose meals were purchased and the nature of the meeting. The GM, AGM, Managers, and Staff must submit their expense reports within thirty (30) days of an expense being incurred, accompanied by receipts documenting the expense. Restaurant receipts, in addition to any credit card receipts, are also part of the necessary documentation. Inability to provide such documentation in a timely fashion may result in the expense being denied for reimbursement.

Audits of Expense Reports: All expenses are subject to verification that they comply with this policy. Misuse of public resources or falsifying expense reports in violation of this policy may result in any or all of the following:

- (a) loss of reimbursement privileges,
- (b) restitution to the District,
- (c) civil penalties for misuse of public resources, and
- (d) prosecution for misuse of public resources.

FRESNO IRRIGATION DISTRICT

POLICY NO:	130-528	REVISION/REVIEW DATES:
POLICY TITLE:	Compensation and Reimbursement Policy	March 18, 2009
SOURCE:	Accounting	
BOARD		
APPROVAL DATE:	October 11, 2006 April 8, 2009	

This policy replaces Policy No. 511, Use of District Credit Cards and Policy No. 512, Authorization and Reimbursement of District-Related Expenses.

Purpose and Scope

To provide Directors, Management and Staff with direction on the types of District-related expenditures that can and cannot be made without prior authorization of the Board, reporting procedures, and the use of District credit cards. This policy is in compliance with AB1234 (2006).

Policy

Authorized Expenditures

District expenses shall include, but not be limited to, the following: meeting stipends, transportation, lodging, meals, tips and registration/attendance fees for official functions.

District funds, equipment, supplies, and staff time shall only be used for authorized District business. Expenses incurred in connection with the following types of activities generally constitute authorized expenses of Directors, Managers or Staff members that may be reimbursed, as long as the other requirements of this policy are met:

1. Communicating with representatives of regional, state and national government on District adopted policy provisions;
2. Attending educational seminars designed to improve a Director's, Manager's or Staff's skills and information levels;
3. Participating in regional, state and national organizations whose activities affect the District's interests; including attendance at a semi-annual conference of the Association of California Water Agencies (ACWA).
4. Recognizing service to the District (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);

6. Attendance at a meeting with members of the legislative, executive or judicial branch of the State or Federal governments when attendance is authorized by the Board or President.
7. Attendance at a meeting with leadership of any local agency when authorized by the Board or the President to discuss District business.
8. Attendance at a meeting with President, Vice President or a committee, when authorized by the President or Board.

For purposes of this section, attendance includes:

- (a) Physical presence at the majority of the meeting, event, or occurrence listed above, unless presence for a lesser period is authorized by the President or by the Board or committee, respectively.
- (b) Lawful participation by teleconference in any other meeting listed in this policy.
- (c) Participation in an approved home study or online ethics course to meet the requirements of Government Code Sections §53234 – §53235.5.

The following expenses also require prior Board approval:

1. International and out-of-state travel for Directors, Management, or Staff;
2. Accommodations for overnight stays for Directors, Management, or Staff; and
3. Expenses which exceed the limits established for Directors, Managers, or Staff if the District establishes such limits.

Personal expenses are **not** reimbursable. Examples of personal expenses that the District will not reimburse include, but are not limited to:

1. The personal portion of any trip;
2. Political or charitable contributions or events;
3. Family expenses, including partner's expenses when accompanying a Director(s), Manager(s), or Staff member(s) on agency-related business, as well as children or pet-related expenses;
4. Entertainment expenses, including theater, movies (either in-room or at the cinema), sporting events (including gym, massage and/or golf related expenses), or other cultural events;

6. Alcohol, laundry service, and personal telephone calls; and
7. Personal losses not related to the District's business incurred while on District business.

Any questions regarding the propriety of a particular type of expense should be resolved before the expense is incurred.

Meeting Stipends

General

Consistent with Water Code Section §20200 and prior action taken by the District, Directors may receive \$150.00 per day as a daily meeting stipend for each day's attendance at meetings, as defined in this policy, if the Board approves a daily meeting stipend. Such compensation is in addition to any reimbursement for meals, lodging, travel and expenses consistent with this policy.

Meetings and Service Subject to Daily Stipend

To be entitled to a daily stipend, the event in question must constitute one of the activities listed in this policy. Examples of events and meetings are found under "Authorized Expenditures" on pages 1 and 2 of this policy. Additionally, the term "meeting" is defined in section §54952.2 of the Government Code. This section is also known as the Ralph M. Brown Act.

As used in this chapter, "meeting" means any congregation of a majority of the members of a legislative body at the same time and location, including teleconference location as permitted by Section §54953, to hear, discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the legislative body.¹

Aggregate Limits

The number of days for which a Director receives a daily stipend shall not exceed the aggregate limits established by state law (AB1234). The aggregate limit as stated in the 2008 California Water Code Section §20201 is ten days per calendar month.

Reimbursement Requirements

To conserve District resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines. In the event that expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the District may be limited to the costs that fall within the guidelines.

Unless the Board or this policy establishes other permitted reimbursement rates for travel, meals, lodging and other actual and necessary expenses, the District will reimburse expenses

at the U.S. General Services Administration (GSA) rate for travel, meals, lodging, and other actual and necessary expenses as established in Publication 463, or any successor publication.

Conferences/Education

Reimbursement of expenses of attendance at an authorize conference or organized educational activity shall include any registration, attendance, tuition, materials or other similar charge of the conference organizer or activity provider.

Transportation

The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements should be used, using the most direct and time-efficient route. Government and group rates offered by a provider of transportation shall be used when available.

Automobile mileage is reimbursed at Internal Revenue Service rates presently in effect (see www.irs.gov). For 2009, the rate is 55 cents per mile. These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. This amount does not include bridge and road tolls, which are also reimbursable. The Internal Revenue Service mileage rates will not be paid in conjunction with rental vehicles; only receipted fuel expenses and the cost of the rental vehicle will be reimbursed.

Taxi or shuttle fares may be reimbursed, including gratuity per fare, when the cost of such fares is equal or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time efficiency.

Lodging

Lodging expenses will be reimbursed or paid for when travel on official District business reasonably requires an overnight stay.

If such lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking.

Directors, Managers, and Staff must request government rates when available. Lodging rates that are equal to or less than government rates are presumed to be reasonable and hence reimbursable for purposes of this policy. In the event that government rates are not available at a given time or in a given area, lodging rates equal to or less than the rate shown on the GSA schedule for the city/state or area of travel will be used (see www.gsa.gov). Lodging rates that do not exceed this amount per night are presumed reasonable and hence reimbursable. Other rates must be approved by the Board.

Official overnight travel and other related expenses by Directors, Managers, and Staff must be pre-authorized by the Board of Directors. In unusual circumstances where overnight travel is

Meals

The maximum daily amount reimbursable for local meals including beverages and tips will be based on the GSA schedule for the current year². In certain high cost cities the maximum daily amount reimbursable for meals including beverages and tips is \$64.00³. Such amounts will be annually adjusted to reflect changes in the GSA schedule for the current year. The District may not pay for tips greater than 18%.

This policy recognizes that it is sometimes in the best interest of the District to provide meals for business guests during the conduct of District business and pre-authorizes Directors, Managers and Department Heads to make reasonable and appropriate expenditures for that purpose.

Telephone/Fax/Cellular

Directors, Managers, and Staff will be reimbursed for actual telephone, cellular, and fax expenses incurred on District business. Telephone and cellular bills must identify which calls were made on District business.

Internet

Directors, Managers and Staff members will be reimbursed for Internet access connection and/or usage fees away from home, if Internet access is necessary for District-related business. Reimbursement will not exceed the actual amount charged by the out-of-town accommodation.

Airport Parking

Long-term airport parking must be used for travel exceeding 24-hours.

Credit Card Use Policy

The District does issue credit cards to individual Directors and specified staff for selected District expenses. Directors and Managers may use the District's credit card for such purposes as meal purchases and hotel reservations by following the same procedures listed in this policy. Receipts documenting expenses incurred on the District credit card and compliance with this policy must be submitted within ten (10) business days of use or upon return from the business trip.

There shall be no personal or unauthorized expenses charged on District credit cards.

Cash Advance / Per Diem

Staff members traveling without a District credit card may receive a cash advance based on the per diem rates published by the GSA. Advances will be given to each employee one

business day prior to the date of departure. Each employee is required to sign the Cash Advance Form upon receiving the advance. Upon return, receipts and cash must be submitted totaling the amount of the advance.

Expense Report Content and Submission Deadline

All cash advance expenditures and expense reimbursement requests must be submitted on an expense report form provided by the District. Expense reports must document that the expense in question met the requirements of this policy. For example, if the meeting is with a legislator, the Director should explain whose meals were purchased and the nature of the meeting.

Directors, Managers, and Staff must submit their expense reports within thirty (30) days of an expense being incurred, accompanied by receipts documenting the expense. Restaurant receipts, in addition to any credit card receipts, are also part of the necessary documentation.

Inability to provide such documentation in a timely fashion may result in the expense being denied for reimbursement.

Audits of Expense Reports

All expenses are subject to verification that they comply with this policy.

Reports to Board

Except where the subject of a meeting relates to matters discussed in closed session, each Director shall briefly give an oral report on meetings attended at District expense. If multiple Directors attended, a joint report may be made.

Compliance with Laws

Directors should keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws. All District expenditures are public records subject to disclosure under the Public Records Act and other laws.

Authorized Employees

The Board may determine if the activities of any staff person is authorized and subject to this policy and therefore subject to reimbursement.

Violation of This Policy

In compliance with AB1234 (Government Code Section §53232), the following are the causes of action that may be pursued for violation of this policy:

Use of public resources or falsifying expense reports in violation of this policy may result in any or all of the following: 1) loss of reimbursement privileges. 2) a demand for restitution to

EFFECTIVE REVISION DATE: April 8, 2009

Adopted by the Fresno Irrigation District Board of Directors:

Date: _____

Attest: _____

Secretary to the Board of Directors

Item 8.5 Cover sheet – Public Records Act Request Policy

**Auburn Area Recreation and Park District Policy Committee meeting October, 2017;
Board of Directors meeting November, 2017**

The Issue

Shall the Auburn Recreation District (ARD) consider adding a policy to address the Public Records Act?

Background

The California Public Records Act (CPRA) requires all California public agencies to furnish access to records which are ordinarily retained by the agency to discharge its official duties and that relate to the conduct of the public's business. While it is not required that an agency adopt its own procedures or guidelines, it can be helpful when educating the public about the process.

A proposed ARD CPRA policy, based primarily on the CPRA policy from the Nevada Irrigation District, is attached. A copy of ARD's CPRA form is also attached.

Recommendation for the Board of Directors

The Policy Committee recommends approving the Public Records Act Request policy as written.

Staff recommends approving the Public Records Act Request policy as written.

Fiscal Impact

None

Attachments

Proposed ARD California Public Records Act Policy

ARD California Public Records Act request form

CSDA Fact Sheet: California Public Records Act

California Public Records Act compliance manual from CSDA