

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Auburn Recreation and Park District

Reporting Year: 2020

ID Number: 12273103600

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

Veona Galbraith
Signature

Admin Serv. Mgr
Title

Veona Galbraith
Name (Please Print)

1/12/2021
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95818

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/12/2021 3:33:00 PM

Special District of Auburn Recreation and Park District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2020

District Mailing Address

Street 1 471 Maidu Drive

Has Address Changed?

Street 2 Suite 200

City Auburn State CA Zip 95603

Email vgalbraith@aubumrec.com

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Jim		Ferris	Chairman
Member 2	Mike		Lynch	Director
Member 3	Scott		Holbrook	Director
Member 4	Gordon		Ainsley	Director
Member 5	James		Gray	Director
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Veona		Galbraith	Administrative Services Manager	vgalbraith@aubumrec.com
Officials					

Report Prepared By

First Name Ingrid M. I. Last Name Shepline
 Telephone (916) 564-8727 Email ishepline@richardsoncpas.com

Independent Auditor

Firm Name Richardson & Company, LLP
 First Name Ingrid M. I. Last Name Shepline
 Telephone (916) 564-8727

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.
 BCU DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?
City name:
County name:
Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

Special District of Auburn Recreation and Park District
 Special Districts Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2020

Activity: (1 of 1) (Record Completed)

Recreation and Park



	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	3,254,592	25,992				3,280,584
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)	176,664					176,664
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	3,431,256	25,992	0	0	0	3,457,248
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	67,187	8,998				76,185
R16. Rents, Leases, Concessions, and Royalties	210,747					210,747
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	277,934	8,998	0	0	0	286,932
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	22,096	0				22,096
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	22,096	0	0	0	0	22,096
R28. Intergovernmental – Other						
R29. Charges for Current Services	1,319,983					1,319,983
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues	327,642					327,642
R35. Total Revenues	\$5,378,911	\$34,990	\$0	\$0	\$0	\$5,413,901
Expenditures						
R36. Salaries and Wages	2,315,449	11,911				2,327,360
R37. Employee Benefits	842,108					842,108

R38. Services and Supplies	1,448,278	29,044				1,477,322
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R42.5 Lease Principal						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	0
R46. Capital Outlay	1,154,225					1,154,225
R47. Other Expenditures						
R48. Total Expenditures	\$5,760,080	\$40,955	\$0	\$0	\$0	\$5,801,015
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-381,149	\$-5,965	\$0	\$0	\$0	\$-387,114
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R51.5 Lease Obligations Proceeds						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In	293,784	2,447				296,231
R61. Transfers Out		-296,231				-296,231
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$293,784	\$-293,784	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$-87,365	\$-299,749	\$0	\$0	\$0	\$-387,114
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$3,323,966	\$513,954	\$0	\$0	\$0	\$3,837,920
R68. Adjustment	175,954	-20,203				155,751
R69. Reason for Adjustment	Reclass youth fun	Reclass youth fun				
R70. Fund Balances (Deficits), End of Fiscal Year	\$3,412,555	\$194,002	\$0	\$0	\$0	\$3,606,557

Note:
 (R69) Gen-Reason for Adjustment: Reclass youth fund to general fund. Remove comp abs from fund statement prior period adjustment to record foundation.
 (R69) SpRev-Reason for Adjustment: Reclass youth fund to general fund.

Special District of Auburn Recreation and Park District
 Special Districts Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	3,564,614	205,421				3,770,035
R02. Investments						
R03. Accounts Receivable (net)	16,046					16,046
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	11,419					11,419
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	90,552					90,552
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$3,682,631	\$205,421	\$0	\$0	\$0	\$3,888,052
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$3,682,631	\$205,421	\$0	\$0	\$0	\$3,888,052
Liabilities						
R19. Accounts Payable	113,782					113,782
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		11,419				11,419
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	20,984					20,984
R26. Loans and Notes Payable						
R27. Other Liabilities 1	135,310					135,310
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$270,076	\$11,419	\$0	\$0	\$0	\$281,495
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$270,076	\$11,419	\$0	\$0	\$0	\$281,495
Fund Balances (Deficits)						
R33. Nonspendable	90,552					90,552
R34. Restricted	45,303	205,421				250,724
R35. Committed	1,830,043					1,830,043
R36. Assigned						
R37. Unassigned	1,446,657	-11,419				1,435,238
R38. Total Fund Balances (Deficits)	\$3,412,555	\$194,002	\$0	\$0	\$0	\$3,606,557

Total Liabilities, Deferred Inflows of Resources,

R39.

and Fund Balances (Deficits)

\$3,682,631	\$205,421	\$0	\$0	\$0	\$3,888,052
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Special District of Auburn Recreation and Park District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2020

R01. Appropriations Limit	6,546,342	
R02. Total Annual Appropriations Subject to the Limit	5,147,410	
R03. Revenues Received (Over) Under Appropriations Limit	<table border="1"><tr><td>\$1,398,932</td></tr></table>	\$1,398,932
\$1,398,932		

