

AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, July 20, 2022, 1:00 PM

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at kmuscott@auburnrec.com or by calling (530) 537-2186 (M-F).

Due to the current COVID-19 crisis, the public will not be allowed to physically attend the meeting <https://us06web.zoom.us/j/89896883285>. The public may participate in the meeting through Zoom. The link for this meeting is. The public can use this link and/or call 1 669 900 6833 Webinar ID: 898 9688 3285 to participate.

People using the Zoom website will be able to see and hear the Committee, and the Committee will be able to hear the public. The Committee will not receive any visual/video from the public. This is done to avoid inappropriate visual content at the meeting.

Questions and comments can be sent via email to the District Administrator no later than one hour before the meeting. These emails will be read aloud at the meeting and responded to accordingly. Emails can be sent during the meeting, and staff will work to ensure that all are read, however the best way to have your comment heard is through the Zoom meeting or the associated phone number.

If you are a person with a disability and need an accommodation to participate in the District's programs, services, activities and meetings, contact Kahl Muscott at (530) 537-2186 or kmuscott@auburnrec.com at least 48 hours in advance to request an auxiliary aid or accommodation.

1.0 CALL TO ORDER

Ainsleigh ____ Holbrook ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

3.0 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 Committee Chairperson, please state your name and address for the record (optional). There is a time limitation of three minutes.

4.0 BUSINESS

**4.1 Approval of Minutes from June 22, 2022 Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for June, 2022 (Pages 6-8)

Recommendation: Review and approve cash requirements for June, 2022, forward to the consent calendar for review and approval.

4.3 Review of Financials for June, 2022 (Pages 9-34)

Recommendation: Review and approve Financials for June, 2022, forward to the consent calendar for review and approval.

4.4 Fee Waiver Request for the Foothills Quilters Guild (Pages 35-39)

Shall the Auburn Area Recreation and Park District (ARD) approve a fee waiver for the Foothill Quilters Guild use of Regional Park?

4.5 Placer County Auditor-Controller MOU (Pages 40-42)

Shall the Auburn Area Recreation and Park District (ARD) continue a Memorandum of Understanding (MOU) with the Placer County Auditor-controller for services provided?

4.6 Annual Audit for Fiscal Year 2021/2022 (Pages 43-98)

Shall the Auburn Area Recreation and Park District (ARD) continue a Memorandum of Understanding (MOU) with the Placer County Auditor-Controller for services provided?

Discussion Items:

1. County Mitigation Fund, current balance \$558,375.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations

ADJOURNMENT

AUBURN AREA RECREATION AND PARK DISTRICT
This agenda is hereby certified to have been posted as follows:

<u>7/15/2022</u>	<u>12:00 pm</u>	<u>Cathy Warford</u>
Date	Time	Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM JUNE,
2022 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes
Meeting of the Standing Finance Committee
Wednesday, June 22, 2022 at 1:00 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 1:05 pm

ROLL CALL

Director Ainsleigh was present. Director Holbrook was absent.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

None.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from May, 2022 Standing Finance Meeting

The minutes from the May18, 2022 Standing Finance Meeting were approved by Director Ainsleigh with the provision that 4.2 Review of Cash Requirements be moved after 4.6 Resolution #2022-15: Moving Residual Funds to the Future capital Construction Fund and UAL at CalPERS.

4.2 Review of Cash Requirements for May, 2022

Director Ainsleigh reviewed Financials for May, 2022 and forwarded to the consent calendar without a recommendation.

4.3 Review of Financials for May, 2022

Director Ainsleigh reviewed the Financials for May, 2022 and forwarded to the consent calendar for review and approval by the Board of Directors.

4.4 Amendment of the Obsolescence List

Director Ainsleigh reviewed the Obsolescence List and forwarded to the Consent Calendar for review and approval by the Board of Directors.

Discussion Items:

1. County Mitigation Fund, current balance \$558,375: No change.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

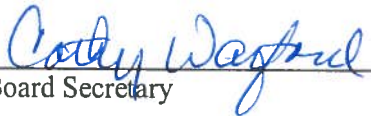
None.


6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations

ADJOURNED

As there was no further business, the meeting was adjourned at 2:00 pm.


Board Secretary


Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
JUNE, 2022**

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

STAFF

**RECOMMENDATION: REVIEW AND APPROVE, FORWARD TO THE
BOARD OF DIRECTORS FOR REVIEW AND
APPROVAL**

SEE ATTACHED LISTING

OF EXPENSES: \$189,753.24

Ranges: From: To:
 Check Number First Last
 Vendor ID First Last
 Vendor Name First Last
 Check Date 6/1/2022 To: 6/30/2022
 Checkbook ID COMM 1ST COMM 1ST

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23175	1099-343	Faith Petersen	6/3/2022	COMM 1ST	PMCHK00002845	\$1,080.00
23176	1099-374	Sarah Violet	6/3/2022	COMM 1ST	PMCHK00002845	\$214.50
23177	1099-5	Daniel Crandall	6/3/2022	COMM 1ST	PMCHK00002845	\$199.50
23179	1099-271	Kelpro Security	6/10/2022	COMM 1ST	PMCHK00002846	\$4,363.00
23180	1099-282	Paul Emery	6/10/2022	COMM 1ST	PMCHK00002846	\$700.00
23181	1099-295	Juli Land-Marx	6/10/2022	COMM 1ST	PMCHK00002846	\$1,800.00
23182	A0001	Recology Auburn Placer	6/10/2022	COMM 1ST	PMCHK00002846	\$1,705.65
23183	A0018	Auburn Chamber of Commerce	6/10/2022	COMM 1ST	PMCHK00002846	\$75.00
23184	A0027	Recology Auburn Placer	6/10/2022	COMM 1ST	PMCHK00002846	\$1,237.86
23185	A0051	Anderson's Sierra Pipe Co.	6/10/2022	COMM 1ST	PMCHK00002846	\$62.73
23186	A0115	Auburn Hardware & Rental LLC	6/10/2022	COMM 1ST	PMCHK00002846	\$43.49
23187	A0170	AT&T Acct 088-034-5818-655	6/10/2022	COMM 1ST	PMCHK00002846	\$90.95
23188	A0174	Applied Landscape Materials db	6/10/2022	COMM 1ST	PMCHK00002846	\$2,649.60
23189	B0063	Blain Stumpf	6/10/2022	COMM 1ST	PMCHK00002846	\$1,184.40
23190	B0069	Bidwell Water	6/10/2022	COMM 1ST	PMCHK00002846	\$236.30
23191	C0072	CIT Technology Fin. Serv., Inc	6/10/2022	COMM 1ST	PMCHK00002846	\$470.75
23192	C0094	Curt Schlenker	6/10/2022	COMM 1ST	PMCHK00002846	\$700.00
23193	C0113	Cooks Portable Toilets & Septi	6/10/2022	COMM 1ST	PMCHK00002846	\$956.29
23194	D0016	Dancing Dog Productions	6/10/2022	COMM 1ST	PMCHK00002846	\$24.67
23195	G0006	Gold Country Media Publication	6/10/2022	COMM 1ST	PMCHK00002846	\$1,015.41
23196	G0045	GSSA	6/10/2022	COMM 1ST	PMCHK00002846	\$1,204.28
23197	H0060	HercRentals Inc.	6/10/2022	COMM 1ST	PMCHK00002846	\$516.58
23198	M0035	Meadow Vista Community Center	6/10/2022	COMM 1ST	PMCHK00002846	\$1,816.00
23199	M0039	Meadow Vista Water Users Assoc	6/10/2022	COMM 1ST	PMCHK00002846	\$500.00
23200	M0098	Meadow Vista County Water Dist	6/10/2022	COMM 1ST	PMCHK00002846	\$1,076.43
23201	N0052	NM Ranch Grazing Service	6/10/2022	COMM 1ST	PMCHK00002846	\$4,200.00
23202	P0005	Placer County Water Agency	6/10/2022	COMM 1ST	PMCHK00002846	\$3,230.64
23203	P0007	Pacific Gas & Electric Company	6/10/2022	COMM 1ST	PMCHK00002846	\$359.26
23204	P0023	PG&E	6/10/2022	COMM 1ST	PMCHK00002846	\$94.73
23205	P0114	Poor Man's Whiskey	6/10/2022	COMM 1ST	PMCHK00002846	\$3,000.00
23206	Q0003	Quality Automotive	6/10/2022	COMM 1ST	PMCHK00002846	\$189.91
23207	R0035	Reliable Auto Glass	6/10/2022	COMM 1ST	PMCHK00002846	\$414.58
23208	R0073	NAPA Auto Parts	6/10/2022	COMM 1ST	PMCHK00002846	\$15.54
23209	S0009	Sierra Saw Sales And Service	6/10/2022	COMM 1ST	PMCHK00002846	\$449.22
23210	S0094	Manouch Shirvanioun	6/10/2022	COMM 1ST	PMCHK00002846	\$58.50
23211	S0145	SCP Distributors	6/10/2022	COMM 1ST	PMCHK00002846	\$1,881.97
23213	S1007	Stationary Engineers, Local 39	6/10/2022	COMM 1ST	PMCHK00002846	\$365.23
23214	T0034	Trucksmart	6/10/2022	COMM 1ST	PMCHK00002846	\$39.15
23215	TEMPK	Rebecca Kosinski	6/10/2022	COMM 1ST	PMCHK00002846	\$130.00
23216	TEMPP	Heidi Polewaczyk	6/10/2022	COMM 1ST	PMCHK00002846	\$178.00
23217	TEMPS	Joshua Scovel	6/10/2022	COMM 1ST	PMCHK00002846	\$1,300.00
23218	V0007	Verizon Wireless	6/10/2022	COMM 1ST	PMCHK00002846	\$839.05
23219	W0001	Walker's Office Supplies, Inc.	6/10/2022	COMM 1ST	PMCHK00002846	\$247.63
23220	W0044	Wave	6/10/2022	COMM 1ST	PMCHK00002846	\$136.82
23221	W0045	Williams, Jesse	6/10/2022	COMM 1ST	PMCHK00002846	\$32.18
23222	W0051	Cathy Warford	6/10/2022	COMM 1ST	PMCHK00002846	\$30.42
23223	W1006	Audrey Warren	6/10/2022	COMM 1ST	PMCHK00002846	\$21.45
23224	TEMPS	Maria Solis	6/10/2022	COMM 1ST	PMCHK00002847	\$129.00
23225	U0019	US Bank	6/17/2022	COMM 1ST	PMCHK00002848	\$14,636.03
23226	1099-16	Greater Sacramento Investments	6/17/2022	COMM 1ST	PMCHK00002849	\$2,981.20
23227	1099-218	Auburn Gymnastics Center	6/17/2022	COMM 1ST	PMCHK00002849	\$146.25
23228	1099-269	Deborah Lynn	6/17/2022	COMM 1ST	PMCHK00002849	\$214.50
23229	1099-291	Isaac Humber	6/17/2022	COMM 1ST	PMCHK00002849	\$156.00
23230	1099-313	Alison Lloyd	6/17/2022	COMM 1ST	PMCHK00002849	\$1,287.00
23231	1099-363	Cheyenne Little	6/17/2022	COMM 1ST	PMCHK00002849	\$2,970.00
23232	1099-374	Sarah Violet	6/17/2022	COMM 1ST	PMCHK00002849	\$174.00
23233	1099-375	Jennifer Rogers	6/17/2022	COMM 1ST	PMCHK00002849	\$286.00
23234	1099-376	Joanna Britt	6/17/2022	COMM 1ST	PMCHK00002849	\$302.40
23235	1099-50	Scott Holbrook	6/17/2022	COMM 1ST	PMCHK00002849	\$253.28
23236	A0013	AT&T	6/17/2022	COMM 1ST	PMCHK00002849	\$74.90
23237	A0051	Anderson's Sierra Pipe Co.	6/17/2022	COMM 1ST	PMCHK00002849	\$34.04
23238	A0091	Altara	6/17/2022	COMM 1ST	PMCHK00002849	\$959.84
23239	B0072	Brian Patterson dba Fence Conn	6/17/2022	COMM 1ST	PMCHK00002849	\$5,585.27
23240	C0113	Cooks Portable Toilets & Septi	6/17/2022	COMM 1ST	PMCHK00002849	\$584.43
23241	D0025	Dawson Oil Company	6/17/2022	COMM 1ST	PMCHK00002849	\$5,700.70
23242	F0047	Fuentes Pond Maintenance	6/17/2022	COMM 1ST	PMCHK00002849	\$5,600.00
23243	H0056	Humana Dental Ins. Co	6/17/2022	COMM 1ST	PMCHK00002849	\$2,687.27

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23244	H0064	Hackensaw Boys, LLC	6/17/2022	COMM 1ST	PMCHK00002849	\$1,000.00
23245	M0019	Kahl Muscott	6/17/2022	COMM 1ST	PMCHK00002849	\$229.91
23246	N0045	Near U CO2	6/17/2022	COMM 1ST	PMCHK00002849	\$390.02
23247	O0021	Amy Oddo	6/17/2022	COMM 1ST	PMCHK00002849	\$59.89
23248	P0005	Placer County Water Agency	6/17/2022	COMM 1ST	PMCHK00002849	\$293.06
23249	P0007	Pacific Gas & Electric Company	6/17/2022	COMM 1ST	PMCHK00002849	\$35.10
23250	P0021	Petty Cash	6/17/2022	COMM 1ST	PMCHK00002849	\$247.84
23251	P0058	Pitney Bowes Credit Corporatio	6/17/2022	COMM 1ST	PMCHK00002849	\$106.18
23252	S0067	Superfast Copy	6/17/2022	COMM 1ST	PMCHK00002849	\$6.78
23253	S0152	SiteOne Landscape Supply, LLC	6/17/2022	COMM 1ST	PMCHK00002849	\$3,740.88
23254	S1000	State Of California/DOJ	6/17/2022	COMM 1ST	PMCHK00002849	\$554.00
23255	T0009	Stanley Convergent Security So	6/17/2022	COMM 1ST	PMCHK00002849	\$443.67
23256	TEMPA	Vanessa Aparicio	6/17/2022	COMM 1ST	PMCHK00002849	\$122.00
23257	TEMPD	Laurie DuPertuis	6/17/2022	COMM 1ST	PMCHK00002849	\$88.00
23258	TEMPE	Lisa Evans	6/17/2022	COMM 1ST	PMCHK00002849	\$100.00
23259	TEMPG	Laura Gavel	6/17/2022	COMM 1ST	PMCHK00002849	\$380.00
23260	TEMPH	Nicole Harding	6/17/2022	COMM 1ST	PMCHK00002849	\$125.00
23261	TEMPM	Kim Moore	6/17/2022	COMM 1ST	PMCHK00002849	\$100.00
23262	TEMPS	Lauren Smith	6/17/2022	COMM 1ST	PMCHK00002849	\$58.00
23263	TEMPW	Brenda Weinberg	6/17/2022	COMM 1ST	PMCHK00002849	\$380.00
23264	U0016	Uptown Signs & Graphics, Inc.	6/17/2022	COMM 1ST	PMCHK00002849	\$341.60
23265	W0001	Walker's Office Supplies, Inc.	6/17/2022	COMM 1ST	PMCHK00002849	\$1,440.70
23266	W0010	Waxie Sanitary Supply	6/17/2022	COMM 1ST	PMCHK00002849	\$362.07
23267	W0044	Wave	6/17/2022	COMM 1ST	PMCHK00002849	\$1,220.51
23268	Y0002	Yuba Lock & Safe	6/17/2022	COMM 1ST	PMCHK00002849	\$145.00
23269	A0051	Anderson's Sierra Pipe Co.	6/24/2022	COMM 1ST	PMCHK00002850	\$25.45
23270	A0115	Auburn Hardware & Rental LLC	6/24/2022	COMM 1ST	PMCHK00002850	\$37.55
23271	C0111	Cal.net	6/24/2022	COMM 1ST	PMCHK00002850	\$71.40
23272	D0015	Department of Social Services	6/24/2022	COMM 1ST	PMCHK00002850	\$484.00
23273	D0016	Dancing Dog Productions	6/24/2022	COMM 1ST	PMCHK00002850	\$661.54
23274	F0038	Fastenal Company	6/24/2022	COMM 1ST	PMCHK00002850	\$401.80
23275	H0007	Hall's Towing, Inc.	6/24/2022	COMM 1ST	PMCHK00002850	\$133.00
23276	L0033	Les Schwab	6/24/2022	COMM 1ST	PMCHK00002850	\$78.77
23277	M0099	George Eric Menig	6/24/2022	COMM 1ST	PMCHK00002850	\$5,375.00
23278	N0003	Norris Electric, Inc.	6/24/2022	COMM 1ST	PMCHK00002850	\$412.76
23279	N0045	Near U CO2	6/24/2022	COMM 1ST	PMCHK00002850	\$284.88
23280	N0048	Normac, Inc.	6/24/2022	COMM 1ST	PMCHK00002850	\$9.12
23281	R0065	River City Rentals	6/24/2022	COMM 1ST	PMCHK00002850	\$37.64
23282	R0073	NAPA Auto Parts	6/24/2022	COMM 1ST	PMCHK00002850	\$162.32
23283	S0145	SCP Distributors	6/24/2022	COMM 1ST	PMCHK00002850	\$711.38
23284	S0154	Mike Scheele	6/24/2022	COMM 1ST	PMCHK00002850	\$267.46
23285	S1007	Stationary Engineers, Local 39	6/24/2022	COMM 1ST	PMCHK00002850	\$366.18
23286	S1016	Webster Bank	6/24/2022	COMM 1ST	PMCHK00002850	\$81,069.20
23287	T1000	Transamerica Life Insurance	6/24/2022	COMM 1ST	PMCHK00002850	\$480.00
23288	TEMPD	Kaitlin Deason	6/24/2022	COMM 1ST	PMCHK00002850	\$138.00
23289	TEMPG	Kris Gould	6/24/2022	COMM 1ST	PMCHK00002850	\$105.00
23290	TEMPM	Holly Gaines Mallmann	6/24/2022	COMM 1ST	PMCHK00002850	\$190.00
23291	W0001	Walker's Office Supplies, Inc.	6/24/2022	COMM 1ST	PMCHK00002850	\$366.65
23292	W0003	Warehouse Paint Incorporated	6/24/2022	COMM 1ST	PMCHK00002850	\$14.15

Total Checks: 116

Total Amount of Checks: \$189,753.24

SECTION: 4.0

**ITEM: 4.3 REVIEW OF FINANCIALS FOR
JUNE, 2022**

DESCRIPTION: SEE ATTACHMENT

**INFORMATION: REVIEW AND APPROVE, FORWARD TO THE
CONSENT CALENDAR FOR REVIEW AND
APPROVAL**

FISCAL IMPACT: NONE

June's Financials

Revenues –

- Programs are over budget by **\$48,690**. Most notable variances are in the Recreation Department. Special Events have sponsorships of **\$20,300** for later in the year. Youth Camps came in above anticipated by **\$11,500**; Youth Sports Camps are over budget by **\$5,200**; and Adult Classes are over budget by **\$11**. This may or may not even out over time with the assumption that the revenue has posted early. Youth Services Department is also ahead by **\$3,300**.
- Interest Revenue is over by **\$73,600**. This is an Audit entry and doesn't represent actual interest earned for 2022-23 Fiscal year. This is a reversing entry that the Auditor had us make in March to represent losses at Placer County on their investments.
- Tax Revenue came in over by **\$12,200**. RDA Revenues came in **\$9,500** above budget.
- Grants and Donations are over budget by **\$10,600**. The second FEMA check arrived for COVID 19 expenses from 2020-2021 in the amount of **\$5,400**. Other misc. grants and donations posted to Admin, Youth Serv., Facilities and Youth Assistance.

Expenses –

- Utilities are **NOW** under budget by **\$10,600**. Recreation and Regional Park Solar has kicked in with PG&E!
- Wages/Benefits are under budget by **\$91,900**. Admin is under budget by **\$10,500**; Aquatic Department is low by **\$15,200**; Youth Services is low by **18,400**; and Facilities and Grounds are under by **\$43,500**. We budget for the worst-case scenario in Wages and Benefits, so when we are short staffed, the differences show pretty quickly.
- Debt Services is under budget by **\$11,000**. This is a **budgeting error**, as this \$11,000 was accrued in March for the first 3 months of 2022 and expensed in last fiscal year. We will however accrue the same in March of 2023, so this budget amount will just get moved to March. (It will be adjusted in October at mid-year)

Balance Sheet

6/30/2022

Current
YTD**ASSETS**Current Assets

Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	7,305.65
First Foundation Bank	324,189.08
Placer County Treasure-General	3,773,862.21
Placer County Treasurer - City Trust	207,366.43
CA Pension Trust - CEPPT- CalPERS	466,120.41
Accounts Receivable	5,982.49
Due From Other Governments	62,209.67
PCOE Receivables	25,164.50
Prepaid Liability Expense	(299.18)
Prepaid Workers Comp Insurance	67,490.99

Total Current Assets

4,939,972.25

Restricted Reserve Funds

Proceeds from Note Payable Contra	26,114.73
-----------------------------------	-----------

Total Restricted Funds

26,114.73

Fixed Assets

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,104,508.46
Fixed Assets: Equipment	1,355,255.99
Fixed Assets: Computer Equipment & Software	64,942.85
Fixed Assets: Vehicles	269,962.88
Fixed Assets: Office Furniture & Rec Equipment	85,215.63
Construction In Progress	2,354,535.62
Less: Accumulated Depreciation	(10,970,972.76)

Total Fixed Assets

9,233,994.79

Deferred Outflows of Resources

Pensions - Def Outflows of Resources	291,643.00
--------------------------------------	------------

291,643.00

TOTAL ASSETS

14,491,724.77

LIABILITIES AND NET PROFIT

<u>Current Liabilities</u>	
Prepaid Revenue	36.00
PGE Tru-up payable	1,675.18
Retentions Payable	2,172.33
Gift Certificates	100.00
Compensated Absences	147,216.37
Sales Tax Payable	18.06
Worker's Comp Payable	13,935.00
Total Current Liabilities	\$165,152.94
<u>Long Term Liabilities</u>	
Lease Payable - Sterling Bank	2,082,000.00
Net OPEB Liability	313,240.00
Net Pension Liability	(33,404.00)
Total Long Term Liabilities	2,361,836.00
TOTAL LIABILITIES	2,526,988.94
<u>Deferred Inflows of Resources</u>	
Pensions - Def Inflows of Resources	232,350.00
OPEB - Def Inflows	105,254.00
	337,604.00
<u>Net Position</u>	
Investments in Fixed Assets	7,178,109.52
RFB: Reserved City Mitigation	207,207.15
GFB: Youth Assistance Fund	49,126.16
General Fund Balance	985,475.23
RFB: COVID Relief Funding	314,974.00
DFB: Annual Equip Replacement Reserv.	833,958.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Reserved for Future Capital Construction	789,369.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Atwood Reserves	(8,485.99)
RFB: Atwood Equip Fund	11,003.66
RFB- 501(c)(3) Fund	7,305.65
GFB: General Fund (ADA Reserve)	30,031.75
Net Profit (Loss)	1,145,780.73
Total Net Postion	\$11,627,131.83
TOTAL LIABILITY AND NET POSITION	\$14,491,724.77

PROFIT & LOSS
22/23 Approved Budget

	Approved Budget 22-23	% Of Total	Mid-Yr Revision 22-23	% Of Total	2022 June Actuals	Last Yr June Actuals	2022-23 YTD Actuals	2022-23 YTD Budget	Last Yr YTD Actuals
Operating Revenues									
Program Revenue	1,217,421	19%		84%	119,536	158,504	527,106	478,416	510,460
Facility Revenue	193,104	3%		10%	13,579	30,988	90,142	91,773	92,000
Misc. Revenue	55,162	1%		2%	2,483	7,579	13,539	10,025	15,759
Grants & Donations	188,838	3%		5%	7,095	12,915	10,987	339	34,102
Interest Income	22,093	0%		0%	-	38	75,587	2,028	2,240
Equipment Reserve Transfers	193,900	3%		0%	-	-	-	-	-
Unfunded Liability Transfer	-	0%		0%	-	-	-	-	-
Future Cap & ADA Transfers	627,000	10%		0%	-	-	-	-	-
Tax Revenue	3,882,944	60%		0%	-	-	1,520,292	1,507,946	1,434,899
Atwood	27,850	0%		0%	-	-	10,869	10,932	10,613
Sterling Loan	-	0%		0%	-	-	-	-	-
City Mitigation Transfers/Rev	70,000	1%		0%	-	-	-	-	-
County Mitigation Revenue	25,000	0%		0%	-	-	-	-	-
Total Operating Revenue	6,503,312	100%	-	100.0	142,693	210,024	2,248,522	2,101,459	2,100,073
Expenditures									
Program Expense	224,301	4%		5%	22,120	18,704	45,884	45,223	29,097
Operating & Supplies	471,293	7%		9%	35,415	32,494	106,836	101,027	89,105
Utilities Expense	218,816	3%		-4%	(17,115)	5,110	238	10,841	11,967
Professional Services	93,797	1%		1%	2,063	3,299	14,395	18,486	8,955
Building & Grounds Maintenance	503,839	8%		6%	23,191	32,596	74,913	82,135	77,228
Property Tax Admin.	116,864	2%		0%	-	-	-	-	5,135
Wages	2,411,804	38%		49%	202,269	188,866	484,348	554,030	402,107
Benefits & Payroll Costs	981,072	16%		17%	68,209	288,099	215,439	237,638	457,265
Fixed Asset Expense	212,100	3%		0%	-	34	17,634	21,500	49,150
Capital Improvement Projects	908,137	14%		1%	4,089	358,616	73,019	65,950	668,565
Debt Services	164,716	3%		17%	70,035	73,603	70,035	81,069	73,603
Total Expenditures	6,306,739	100%	-	100%	410,276	1,001,421	1,102,741	1,217,899	1,872,177
Net Revenue Over Expenditures	\$ 196,573	3.02	\$ -	0%	\$ (267,583)	(791,397)	\$1,145,781	\$883,560	\$227,896
Annual Contingency Reserve (1-2%)	\$ -		\$ -		\$ -	\$ 70,000	\$ 70,000	\$ -	\$ 70,000
Annual Equip Replacement Reserve	\$ 80,000		\$ -		\$ 130,000	\$ 833,959	\$ 833,959	\$ -	\$ 703,959
Future Capital Construction Reserve	\$ 40,000		\$ -		\$ 90,000	\$ 789,370	\$ 789,370	\$ -	\$ 699,370
ADA Reserve	\$ 5,000		\$ -		\$ 5,000	\$ 30,032	\$ 30,032	\$ -	\$ 20,032
CEPPT/Prefunding	\$ 60,000		\$ -		\$ 60,000	\$ 466,120	\$ 466,120	\$ -	\$ 430,120
TOTALS	\$ 11,573		\$ -		\$ 285,000	\$ 2,189,481	\$ 2,189,481	\$ 883,560	\$ 1,923,481

Auburn Rec & ParkProfit & Loss - Summary
4/1/2022 To 6/30/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	119,536.00	527,105.53	478,416.00	48,689.53	110.18
Rents & Concessions	13,578.52	90,141.90	91,773.00	(1,631.10)	98.22
Miscellaneous Revenue	2,483.37	13,539.22	10,025.00	3,514.22	135.06
Grants & Donations	7,095.12	10,986.97	339.00	10,647.97	3240.99
Interest Income	0.00	75,587.00	2,028.00	73,559.00	3727.17
Taxes Revenue	0.00	1,531,160.93	1,518,878.00	12,282.93	100.81
TOTAL OPERATING REVENUE	\$142,693.01	\$2,248,521.55	\$2,101,459.00	\$147,062.55	107.00%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	142,693.01	2,248,521.55	2,101,459.00	147,062.55	107.00
EXPENDITURES					
Program Expenses	22,120.25	45,883.66	45,223.00	660.60	101.46
Operations & Supplies Expense	35,414.56	106,835.81	101,027.00	5,808.81	105.75
Utilities Expense	(17,115.36)	238.22	10,841.00	(10,602.78)	2.20
Legal Expenses	0.00	210.53	150.00	60.53	140.35
Professional Services	2,062.79	14,184.85	18,336.00	(4,151.15)	77.36
Bldg & Grounds Maintenance	23,191.34	74,912.69	82,135.00	(7,222.31)	91.21
Salaries Expense	202,268.66	484,347.89	554,030.00	(69,682.11)	87.42
Benefits & Payroll Costs	68,209.04	215,439.35	237,638.00	(22,198.65)	90.66
Fixed Asset Expense	0.00	17,634.35	21,500.00	(3,865.65)	82.02
Capital Improvement Projects	4,088.58	73,018.93	65,950.00	7,068.93	110.72
Debt Service	70,034.60	70,034.60	81,069.00	(11,034.40)	86.39

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2022 To 6/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$410,274.49	\$1,102,740.82	\$1,217,899.00	(\$115,158.18)	90.55%
NET REVENUE OVER EXPENDITURES	(\$267,581.48)	\$1,145,780.73	\$883,560.00	\$262,220.73	129.68%

Auburn Rec & Park
 Transfers to General Fund
 4/1/2022 to 6/30/2022

		Impact to the General Fund
<u>Future Capital Construction Reserve Balance Forward</u>	\$699,370.00	
4/2/2022 Transfer in (Annual Budget) Resolution 2022-11	\$40,000.00	(\$40,000.00)
5/27/2022 Transfer in Resolution 2022-15	\$50,000.00	(\$50,000.00)
Total Future Capital Construction Reserve	\$789,370.00	
<u>City Mitigation Reserves Balance Forward</u>	\$207,207.00	
Total City Mitigation Reserve	\$207,207.00	
<u>Equipment Replacement Reserves Balance Forward</u>	\$703,958.72	
4/2/2022 Transfer in (Annual Budget) Resolution 2022-11	\$80,000.00	(\$80,000.00)
5/27/2022 Transfer in Resolution 2022-15	\$50,000.00	(\$50,000.00)
Total Equip Replacement Reserves	\$833,958.72	
<u>ADA Reserves Balance Forward</u>	\$25,031.75	
6/21/2022 Transfer in (Annual Budget) Resolution 2022-11	\$5,000.00	(\$5,000.00)
Total ADA Reserves	\$30,031.75	
<u>Contingency Reserves Balance Forward</u>	\$70,000.00	
Total Contingency Reserves	\$70,000.00	
<u>COVID Relief Reserves</u>	\$314,974.00	
Total COVID Relief Reserves	\$314,974.00	
Total Impact FY 2021/22	\$225,000.00	(\$225,000.00)
Total Adjusted Impact to General Fund 2022-23		(\$225,000.00)

Auburn Rec & Park

Profit & Loss - Detail

4/1/2022 to 6/30/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	813.18	28,616.43	26,216.00	2,400.43	109.16
Skyridge DSC Rev	1,625.68	35,341.47	35,100.00	241.47	100.69
Day Camp Rev	62,122.19	102,059.12	97,766.00	4,293.12	104.39
Preschool Revenue	0.00	15,009.00	17,076.00	(2,067.00)	87.90
Newcastle DSC Revenue	361.50	23,292.50	24,825.00	(1,532.50)	93.83
Adult Softball	(650.00)	22,433.00	21,159.00	1,274.00	106.02
Adult Basketball	0.00	6,175.18	6,375.00	(199.82)	96.87
Adult Volleyball	0.00	260.00	805.00	(545.00)	32.30
Pickle Ball Revenue	10.00	3,570.00	4,166.00	(596.00)	85.69
Adult Classes	3,583.00	20,414.50	8,723.00	11,691.50	234.03
Adult Class Rev - Bureau	787.00	2,748.69	2,106.00	642.69	130.52
Bocce Ball Prog Revenue	0.00	600.00	480.00	120.00	125.00
Youth Basketball	0.00	42.00	129.00	(87.00)	32.56
PeeWee Basketball	0.00	0.00	300.00	(300.00)	0.00
Youth Classes	3,401.00	29,845.50	27,148.00	2,697.50	109.94
Youth Class Rev - Bureau	195.00	2,483.00	2,020.00	463.00	122.92
Youth Volleyball	(125.00)	7,255.00	7,500.00	(245.00)	96.73
Aquatic Activities	3,870.00	8,765.25	12,533.00	(3,767.75)	69.94
Master Swim Revenue	936.00	3,303.00	3,456.00	(153.00)	95.57
Public Swim - MS Sierra Pool	17,032.00	17,560.95	15,543.00	2,017.95	112.98
Public Swim - Placer Hills Pool	1,069.00	1,069.00	835.00	234.00	128.02
Swim Lessons	6,833.00	38,628.00	44,305.00	(5,677.00)	87.19
Swim Lessons - PH	1,372.00	7,900.00	6,688.00	1,212.00	118.12
Swim Team Revenue	905.00	23,306.00	21,836.00	1,470.00	106.73
Synchro Team	0.00	15,384.59	16,155.00	(770.41)	95.23
Youth Camps Revenue	1,042.00	25,185.00	22,749.00	2,436.00	110.71
Youth Camp Rev - Bureau	5,091.00	30,056.40	21,000.00	9,056.40	143.13

Profit & Loss - Detail
4/1/2022 to 6/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Sports Camps	3,876.00	20,383.00	15,420.00	4,963.00	132.19
Youth Sports Camps - Bureau	237.50	237.50	0.00	237.50	0.00
Tennis Revenue	0.00	250.00	0.00	250.00	0.00
Special Events Revenue	(1,222.00)	20,278.00	0.00	20,278.00	0.00
Party in the Park Revenue	1,315.00	2,950.00	1,600.00	1,350.00	184.38
Food Truck Fiesta Revenue	505.00	855.00	0.00	855.00	0.00
Obstacle Race Revenue	0.00	1,000.00	725.00	275.00	137.93
Dead Festival Rev	785.00	990.00	0.00	990.00	0.00
Auburn Harvest Festival Rev	240.00	1,185.00	937.00	248.00	126.47
Egg Hunt Revenue	0.00	2,429.50	2,500.00	(70.50)	97.18
Boots N Bells Dance Revenue	1,500.00	2,575.00	3,000.00	(425.00)	85.83
Out of District Fees	2,035.95	2,458.95	6,673.00	(4,214.05)	36.85
Out of District Fees - Bureau	(10.00)	210.00	567.00	(357.00)	37.04
Total Parks and Recreation Services	119,536.00	527,105.53	478,416.00	48,689.53	110.18
Rents & Concessions					
Fee Waivers, Public	0.00	(5,043.51)	(198.00)	(4,845.51)	2547.23
Fee Waiver - Offset	0.00	5,043.51	198.00	4,845.51	2547.23
Blue Bird Room-CVCC	173.25	519.75	728.00	(208.25)	71.39
Stella Irving Rental Revenue - Rec	0.00	59.56	0.00	59.56	0.00
Lakeside Rental Revenue - Reg	544.91	4,420.01	116.00	4,304.01	3810.35
Sierra Room Rental - CVCC	0.00	1,343.37	902.00	441.37	148.93
Sunset Room Rental - CVCC	57.00	601.30	429.00	172.30	140.16
Canyon View Room Rental - CVCC	423.00	1,873.43	223.00	1,650.43	840.10
Foothills Room Rental - CVCC	260.00	3,052.38	1,155.00	1,897.38	264.28
Pool Rental Rev - Sierra/Splash	7,080.81	7,710.81	8,911.00	(1,200.19)	86.53
Pool Rental Rev - Placer Hills	0.00	1,648.00	1,442.00	206.00	114.29
American River Room - CVCC	500.00	2,088.00	742.00	1,346.00	281.40
Conference Rental Revenue - Rec	0.00	106.37	605.00	(498.63)	17.58

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 6/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Conference (Module) Rental - Overlook	575.50	1,726.50	1,210.00	516.50	142.69
Gazebo Rentals	0.00	290.00	211.00	79.00	137.44
Rock Creek Modular Rent	0.00	990.00	990.00	0.00	100.00
Gym Rental Revenue - Rec	0.00	10.00	406.00	(396.00)	2.46
Gym Rental Revenue - Reg	0.00	201.55	0.00	201.55	0.00
Tutor Totter Lease Agreement	0.00	1,108.00	1,746.00	(638.00)	63.46
Kitchen Rental Revenue - Rec	0.00	73.06	0.00	73.06	0.00
Kitchen Rental Revenue - CVCC	0.00	0.00	92.00	(92.00)	0.00
Picnic Area Rental Revenue - Rec	1,074.00	7,531.75	5,699.00	1,832.75	132.16
Picnic Area Rental Revenue - Reg	141.00	1,637.82	607.00	1,030.82	269.82
Picnic Area Rental Revenue - Ash	145.11	825.11	388.00	437.11	212.66
Picnic Area Rental Revenue - MV	307.00	3,489.50	2,320.00	1,169.50	150.41
Field "Recreation" Rental Revenue	0.00	2,511.84	3,987.00	(1,475.16)	63.00
Field "Bill Beane" Rental - Reg A	142.00	1,151.09	1,164.00	(12.91)	98.89
Field "Softball" Rental - MV	105.00	743.00	4,177.00	(3,434.00)	17.79
Field Rental - CV	0.00	1,123.50	2,029.00	(905.50)	55.37
Bike Park Rentals	0.00	40.00	0.00	40.00	0.00
Field Soccer/Baseball-Winchester	0.00	1,461.49	1,058.00	403.49	138.14
Field "Beggs" Rental - Rec	0.00	2,898.00	5,013.00	(2,115.00)	57.81
Field B (softball) Rev - Reg	0.00	2,394.00	885.00	1,509.00	270.51
Field "James" Rental - Rec	0.00	11,540.00	7,126.00	4,414.00	161.94
Field C (Baseball) Rental - Reg	172.00	2,780.00	5,372.00	(2,592.00)	51.75
Bocce Ball Field Rental	0.00	120.00	0.00	120.00	0.00
Field "Soccer Regional" Rental	0.00	1,278.72	2,014.00	(735.28)	63.49
Field "Soccer A" Rental - MV	0.00	116.00	0.00	116.00	0.00
Field "Soccer A" Rental - Railroad	0.00	480.20	3,356.00	(2,875.80)	14.31
Field - PH Soccer Field	0.00	0.00	8,885.00	(8,885.00)	0.00
Field "Soccer B" Rental - Railroad	0.00	1,605.70	4,249.00	(2,643.30)	37.79
Misc Rents & Concessions	0.00	1,161.06	249.00	912.06	466.29
Misc Rents & Concessions - Bureau	0.00	3,982.00	4,398.00	(416.00)	90.54

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 6/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Custodial Fees	1,569.94	11,558.03	8,786.00	2,772.03	131.55
Custodial Fees - Bureau	46.00	1,410.00	0.00	1,410.00	0.00
Set up/Take Down Fees	150.00	150.00	103.00	47.00	145.63
Set up/Take Down Fees - Bureau	112.00	331.00	0.00	331.00	0.00
Total Rents and Concessions	13,578.52	90,141.90	91,773.00	(1,631.10)	98.22
Miscellaneous Revenue					
MV Comm Ctr Rentals	1,147.00	1,315.00	45.00	1,270.00	2922.22
Alcohol Permit Fee	340.35	2,622.44	1,865.00	757.44	140.61
Alcohol Permit - Bureau	0.00	222.00	0.00	222.00	0.00
Meadow Vista - Alcohol fee	(90.00)	(44.00)	0.00	(44.00)	0.00
MV Custodial Fee	(178.00)	(44.00)	0.00	(44.00)	0.00
Miscellaneous Income - Admin.	0.00	(0.40)	0.00	(0.40)	0.00
Miscellaneous Revenue - Recreation	0.00	87.00	0.00	87.00	0.00
Verizon Wireless Lease	0.00	8,117.16	8,115.00	2.16	100.03
Miscellaneous Income - F & G	1,264.02	1,264.02	0.00	1,264.02	0.00
Total Miscellaneous Revenue	2,483.37	13,539.22	10,025.00	3,514.22	135.06
Grants & Donations					
Donations - MV Arboretum	0.00	2,338.00	0.00	2,338.00	0.00
Youth Assistance Rev	747.00	1,200.85	339.00	861.85	354.23
Donation Rev - F & G	950.00	1,050.00	0.00	1,050.00	0.00
Grant Proceeds - Admin	5,398.12	6,398.12	0.00	6,398.12	0.00
Total Grants and Donations	7,095.12	10,986.97	339.00	10,647.97	3240.99

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 6/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Income					
Interest Income - Other	0.00	112.86	81.00	31.86	139.33
Interest Revenue - County	0.00	75,314.86	1,868.00	73,446.86	4031.85
Interest Revenue - City Trust	0.00	159.28	79.00	80.28	201.62
Total Interest Income	0.00	75,587.00	2,028.00	73,559.00	3727.17
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	0.00	1,329,920.76	1,328,065.00	1,855.76	100.14
Homeowner's Prop. Tax Relief	0.00	10,911.80	11,320.00	(408.20)	96.39
Current Supplemental Property Taxes	0.00	47,978.77	47,213.00	765.77	101.62
Unitary & Op Non-unitary Tax	0.00	48,731.73	48,203.00	528.73	101.10
Timber Tax Guarantee	0.00	0.66	0.00	0.66	0.00
Atwood Tax Revenue	0.00	10,869.14	10,932.00	(62.86)	99.43
Railroad Unitary Property Taxes	0.00	1,046.02	977.00	69.02	107.06
RDA Pass-Throughs	0.00	81,702.05	72,168.00	9,534.05	113.21
Total Tax Revenue	0.00	1,531,160.93	1,518,878.00	12,282.93	100.81
TOTAL OPERATING REVENUE	\$142,693.01	\$2,248,521.55	\$2,101,459.00	\$147,062.55	107.00%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					

Profit & Loss - Detail
4/1/2022 to 6/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	142,693.01	2,248,521.55	2,101,459.00	147,062.55	107.00
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	0.00	891.00	(891.00)	0.00
Instructor/Adult Classes	2,119.90	4,083.20	1,038.00	3,045.20	393.37
Instructor/Adult Classes - Bureau	156.00	1,101.75	400.00	701.75	275.44
Instructor/Youth Classes	4,754.25	6,862.80	7,259.00	(396.20)	94.54
Officials/Adult Softball	1,204.28	1,204.28	2,152.00	(947.72)	55.96
Officials/Adult Basketball	0.00	2,276.85	440.00	1,836.85	517.47
Officials/Youth Basketball	0.00	3,723.00	0.00	3,723.00	0.00
Instructor/Youth Camps	3,076.20	3,076.20	170.00	2,906.20	1809.53
Aub Elem/Program Exp	287.91	501.26	939.00	(437.74)	53.38
Skyridge/Program Exp	456.12	871.27	1,547.00	(675.73)	56.32
Day Camp/Program Exp	925.42	1,271.09	6,455.00	(5,183.91)	19.69
Preschool - Program Expense	244.31	728.27	606.00	122.27	120.18
Newcastle Program Expense	777.07	1,132.10	1,371.00	(238.90)	82.58
Adult Softball Expense	60.00	914.02	761.00	153.02	120.11
Adult Basketball Expense	0.00	24.89	0.00	24.89	0.00
Adult Volleyball Expense	0.00	0.00	162.00	(162.00)	0.00
Pickle Ball Tennis Expense	65.11	1,511.11	1,740.00	(228.89)	86.85
Youth Basketball Expense	500.00	500.00	0.00	500.00	0.00
Youth Class Expense	0.00	7.82	0.00	7.82	0.00
Youth Volleyball Expense	661.54	661.54	0.00	661.54	0.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 6/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Aquatic Activities	0.00	720.00	2,389.00	(1,669.00)	30.14
Public Swim Expense	66.44	2,310.36	1,845.00	465.36	125.22
Public Swim Exp - PH Pool	0.00	475.00	481.00	(6.00)	98.75
Swim Team	24.67	587.90	500.00	87.90	117.58
Synchro Team Expenses	0.00	250.00	273.00	(23.00)	91.58
Special Events Expenses	126.00	323.00	75.00	248.00	430.67
Party in the Park Expenses	6,363.71	8,103.78	8,020.00	83.78	101.05
Auburn Harvest Festival Expenses	0.00	92.67	209.00	(116.33)	44.34
Egg Hunt Expenses	0.00	815.85	2,500.00	(1,684.15)	32.63
Boots N Bells Expenses	251.35	1,753.59	3,000.00	(1,246.41)	58.45
Total Program Expenses	22,120.28	45,883.60	45,223.00	660.60	101.46
Operations & Supplies					
Cash Short/Over-Cust Serv	8.00	8.00	(153.00)	161.00	(5.23)
Merchant Fees - Youth Services	1,400.95	4,371.32	4,138.00	233.32	105.64
Merchant Fees - Cust Serv	1,408.25	6,979.06	2,165.00	4,814.06	322.36
Cal Card Incentives	(374.21)	(374.21)	(619.00)	244.79	60.45
Telephone - Placer Hills Pool	74.90	299.60	201.00	98.60	149.06
Telephone - Cust Serv	572.80	1,718.40	2,299.00	(580.60)	74.75
Telephone (CVCC) - Admin	512.13	1,506.57	1,603.00	(96.43)	93.98
Gift Certificates Expensed	144.00	204.00	59.00	145.00	345.76
Telephone - Youth Services	21.33	44.53	225.00	(180.47)	19.79
Telephone - Recreation	31.95	59.82	42.00	17.82	142.43
Telephone - Preschool	40.63	81.26	195.00	(113.74)	41.67
Telephone - Facilities & Grounds	941.71	2,333.06	2,861.00	(527.94)	81.55
Telephone - Day Camp	38.18	76.36	132.00	(55.64)	57.85
Telephone - Newcastle	42.77	85.27	81.00	4.27	105.27
Telephone - Aub El	126.56	342.97	375.00	(32.03)	91.46
Telephone - Skyridge	30.67	62.32	237.00	(174.68)	26.30

Profit & Loss - Detail
4/1/2022 to 6/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Postage - Admin	0.00	0.00	523.00	(523.00)	0.00
Activity Guide Expense	3,726.21	12,059.21	9,614.00	2,445.21	125.43
Youth Assistance Expense	144.00	2,991.00	3,884.00	(893.00)	77.01
Office Supplies - Rec	0.00	531.93	403.00	128.93	131.99
Office Supplies - Youth Services	0.00	438.67	131.00	307.67	334.86
Office Supplies - F & G	202.83	1,039.92	654.00	385.92	159.01
Office Supplies-Cust Serv	348.24	828.61	453.00	375.61	182.92
Office Supplies - Admin	390.54	2,466.95	3,061.00	(594.05)	80.59
Duplication Costs - Admin	0.00	214.68	224.00	(9.32)	95.84
Office Equip Rental - Cust Serv	470.75	1,412.25	1,695.00	(282.75)	83.32
Office Equip Rental - Admin	106.18	1,103.62	1,459.00	(355.38)	75.64
Dining Expense - CS	24.60	49.20	0.00	49.20	0.00
Dining Expense	122.63	122.63	152.00	(29.37)	80.68
Gas/Mileage Expense - C.Serv	58.50	93.60	84.00	9.60	111.43
Gas/Mileage Expense - Admin	208.26	239.26	213.00	26.26	112.33
Gas/Mileage Expense - Rec.	0.00	0.00	53.00	(53.00)	0.00
Gas/Mileage Expense - YS	0.00	0.00	73.00	(73.00)	0.00
Gas/Mileage Expense - F & G	5,770.52	11,571.37	8,699.00	2,872.37	133.02
General Administrative Exp - Admin	40.00	229.90	242.00	(12.10)	95.00
Liability Insurance - Admin	11,850.30	35,550.90	34,653.00	897.90	102.59
Public Relations/Marketing - Cust Serv	379.27	616.77	490.00	126.77	125.87
Dues and Subscriptions - Admin	0.00	170.00	179.00	(9.00)	94.97
Dues and Subscriptions - F & G	30.00	30.00	0.00	30.00	0.00
Staff Appreciation - Youth Services	0.00	0.00	40.00	(40.00)	0.00
Staff Appreciation - F & G	34.05	34.05	30.00	4.05	113.50
Staff Appreciation - Cust Serv	20.00	20.00	0.00	20.00	0.00
Staff Appreciation - Admin	0.00	0.00	5.00	(5.00)	0.00
Bad Debts Expense - Y Services	20.50	20.50	0.00	20.50	0.00
Staff Development - Admin	20.00	948.05	873.00	75.05	108.60
Uniform Exp - Rec.	0.00	147.21	0.00	147.21	0.00

Profit & Loss - Detail
4/1/2022 to 6/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Uniform Exp - Aquatics	(440.26)	(379.13)	130.00	(509.13)	(291.64)
Uniform Exp - F & G	0.00	(636.48)	0.00	(636.48)	0.00
Small Equipment - Y Serv	0.00	2,009.88	1,150.00	859.88	174.77
Small Equipment - Rec Pk	971.75	2,075.81	161.00	1,914.81	1289.32
Small Equipment - Reg Pk	0.00	6.87	0.00	6.87	0.00
Field Marking Expense	0.00	165.14	1,057.00	(891.86)	15.62
Safety Supplies - F & G	433.92	623.03	2,535.00	(1,911.97)	24.58
Safety Supplies - Aquatics	0.00	321.54	315.00	6.54	102.08
Safety Supplies - Youth Services	0.00	0.00	500.00	(500.00)	0.00
Restroom Supplies - Recreation Park	206.56	462.93	440.00	22.93	105.21
Restroom Supplies - Regional Park	203.05	509.97	519.00	(9.03)	98.26
Restroom Supplies - Ashford Park	104.68	256.02	297.00	(40.98)	86.20
Restroom Supplies - Meadow Vista Park	111.82	278.07	312.00	(33.93)	89.13
Restroom Supplies - Railroad Park	118.96	300.12	337.00	(36.88)	89.06
Restroom Supplies - Overlook Park	118.96	300.12	366.00	(65.88)	82.00
Restroom Supplies - Placer Hills Park	104.68	256.03	262.00	(5.97)	97.72
Restroom Supplies - Rec Comm Ctr	269.43	1,067.29	747.00	320.29	142.88
Restroom Supplies - Reg Comm Ctr	156.34	487.27	740.00	(252.73)	65.85
Restroom Supplies - CVCC Comm Ctr	323.16	737.25	754.00	(16.75)	97.78
Sanitation - Reg Pk - Toilet	300.00	842.00	1,419.00	(577.00)	59.34
Sanitation - Win Pk - Toilet	250.00	701.00	804.00	(103.00)	87.19
Sanitation - Rec Pk - ADA Toilet	0.00	0.00	732.00	(732.00)	0.00
Sanitation - Reg - ADA Toilet	250.00	470.00	0.00	470.00	0.00
Sanitation - Rec Pk - Debris Box	1,705.65	2,842.75	2,260.00	582.75	125.79
Sanitation - Reg Pk - Disposal	588.55	1,177.10	1,236.00	(58.90)	95.24
Sanitation - MV - Disposal	433.59	801.18	912.00	(110.82)	87.85
Sanitation - CVCC - Disposal	215.72	431.44	454.00	(22.56)	95.03
Small Equipment - Aquatics	0.00	0.00	860.00	(860.00)	0.00
Total Operations & Supplies	35,414.56	106,835.81	101,027.00	5,808.81	105.75

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 6/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Utilities Expense					
Lights - Rec Pk Beggs Field	0.00	408.10	113.00	295.10	361.15
Lighting Reimb.-Beggs Field	0.00	(1,536.00)	(663.00)	(873.00)	231.67
Lights - Rec Pk James Field	0.00	897.19	253.00	644.19	354.62
Lighting Reimb.-James Field	0.00	(2,040.00)	(2,223.00)	183.00	91.77
Lights - Rec Field	0.00	212.09	50.00	162.09	424.18
Lighting Reimb.-Rec Field	0.00	(424.00)	(20.00)	(404.00)	2120.00
Gas/Elect - Rec Comm Ctr - Fac & Grds	(26.93)	607.98	1,582.00	(974.02)	38.43
Gas/Electric - Reg Comm Ctr	0.00	1,135.58	464.00	671.58	244.74
Gas/Electric - CV Comm Ctr	0.00	97.69	112.00	(14.31)	87.22
Electric Reimb.- CV Comm Ctr	0.00	(204.08)	(396.00)	191.92	51.54
Gas/Electric - CVCC	0.00	1,083.52	983.00	100.52	110.23
Gas/Electric - Sierra Pool	0.00	6,888.26	2,100.00	4,788.26	328.01
Gas/Electric - PH Pool	0.00	136.16	580.00	(443.84)	23.48
Electric - Day Camp	0.00	265.16	630.00	(364.84)	42.09
Gas/Elec - Recreation Park	94.73	864.29	812.00	52.29	106.44
Gas/Electric - Reg Park	0.00	1,944.43	1,024.00	920.43	189.89
Lighting Reimb.- Reg Park	0.00	(4,392.25)	(3,094.00)	(1,298.25)	141.96
Gas/Electric - Ashford Park	35.10	218.18	108.00	110.18	202.02
Gas/Electric - MV Park	359.26	582.21	1,106.00	(523.79)	52.64
Electric - Railhead Park	0.00	196.24	447.00	(250.76)	43.90
Lighting Reimb.-Railhead	0.00	(486.58)	(1,049.00)	562.42	46.39
Gas/Electric - Winchester Park	0.00	46.13	117.00	(70.87)	39.43
Reimbursements - Gas/Elec Pool	(21,914.34)	(21,914.34)	(11,661.00)	(10,253.34)	187.93
Water - Rec Comm Ctr	116.98	261.60	738.00	(476.40)	35.45
Water - Reg Comm Ctr	0.00	363.10	341.00	22.10	106.48
Water - CV Comm Ctr	211.15	452.47	1,098.00	(645.53)	41.21

Profit & Loss - Detail
4/1/2022 to 6/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - CVCC	211.85	394.96	705.00	(310.04)	56.02
Water - Sierra Pool	217.25	485.84	990.00	(504.16)	49.08
Water - PH Pool	21.10	21.10	50.00	(28.90)	42.20
Water - Rec Park	568.82	785.19	615.00	170.19	127.67
Water - Regional Park	0.00	7,299.72	8,045.00	(745.28)	90.74
Water - Ashford Park	500.46	653.85	813.00	(159.15)	80.42
Water - MV Park	1,447.59	2,141.13	3,621.00	(1,479.87)	59.13
Water - CV Park	316.72	678.69	778.00	(99.31)	87.24
Water - Railroad Park	451.61	690.89	784.00	(93.11)	88.12
Water - CVCC Park	211.85	394.95	740.00	(345.05)	53.37
Water - Overlook Park	423.95	776.24	0.00	776.24	0.00
Water - Placer Hills Park	400.80	569.25	830.00	(260.75)	68.58
Water - Atwood	0.00	446.59	381.00	65.59	117.22
Reimb - Water - Sierra Pool	(763.31)	(763.31)	(1,063.00)	299.69	71.81
Total Utilities Expense	(17,115.36)	238.22	10,841.00	(10,602.78)	2.20
Legal Expenses	0.00	210.53	150.00	60.53	140.35
Legal Fees	0.00	210.53	150.00	60.53	140.35
Total Legal Expense	0.00	210.53	150.00	60.53	140.35
Professional Services	1,073.00	2,146.00	3,802.00	(1,656.00)	56.44
Professional Services - Rec	0.00	0.00	400.00	(400.00)	0.00
Professional Services - YS	29.95	213.48	2,129.00	(1,915.52)	10.03
Professional Services - F & G	0.00	9,800.00	7,828.00	1,972.00	125.19

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 6/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services - Admin	959.84	1,525.37	1,677.00	(151.63)	90.96
Accounting/Auditor Fees	0.00	500.00	2,500.00	(2,000.00)	20.00
Total Professional Services	2,062.79	14,184.85	18,336.00	(4,151.15)	77.36
Bldg & Ground Maintenance					
Vehicle Maintenance	930.68	2,858.37	5,033.00	(2,174.63)	56.79
Equipment Rental	0.00	200.00	22.00	178.00	909.09
Irrigation Supplies - General	11.98	82.64	1,583.00	(1,500.36)	5.22
Maint - Recreation Field	200.00	829.67	243.00	586.67	341.43
Maint - CV Baseball Field	0.00	0.00	468.00	(468.00)	0.00
Maint - James Field	0.00	1,287.12	144.00	1,143.12	893.83
Maint - Beggs Field	0.00	599.74	191.00	408.74	314.00
Maint - Sierra Pool	5,236.83	8,514.06	11,168.00	(2,653.94)	76.24
Reimbursement- Maint Pool	(22,916.18)	(22,916.18)	(4,801.00)	(18,115.18)	477.32
Maint & Repairs - Equipment	1,096.94	7,664.17	7,667.00	(2.83)	99.96
Maint - PH Pool	514.80	1,349.04	157.00	1,192.04	859.26
Maint - Winchester Fields	268.75	268.75	0.00	268.75	0.00
Rep/Maint - Aub El	242.71	242.71	62.00	180.71	391.47
Rep/Maint - Rock Creek	0.00	0.00	32.00	(32.00)	0.00
Rep/Maint - Day Camp	155.25	267.59	77.00	190.59	347.52
Maint - Recreation Park	8,141.34	12,614.87	2,432.00	10,182.87	518.70
Maint - Regional Park	9,124.91	13,322.31	16,838.00	(3,515.69)	79.12
Maint - Ashford Park	1,073.33	5,018.00	2,561.00	2,457.00	195.94
Maint - Meadow Vista Park	4,107.97	9,653.78	5,202.00	4,451.78	185.58
Maint - Christian Valley Park	385.23	2,145.37	614.00	1,531.37	349.41
Maint - Railroad Park	732.25	1,533.25	801.00	732.25	191.42
Maint - CVCC Park	4,418.47	4,663.98	260.00	4,403.98	1793.84
Maint - Overlook Park	1,753.27	2,640.10	1,317.00	1,323.10	200.46

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 6/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Placer Hills Park	322.50	484.35	1,126.00	(641.65)	43.02
Maint - Pocket Parks	5.24	154.24	235.00	(80.76)	65.63
Maint - Mt. Vernon Park	53.75	53.75	0.00	53.75	0.00
Maint - Winchester Park	0.00	149.00	416.00	(267.00)	35.82
Maint - Atwood	268.75	1,395.82	554.00	841.82	251.95
Maint - Shockley Park	322.50	322.50	820.00	(497.50)	39.33
Maint - Bike Park	785.29	1,565.16	2,225.00	(659.84)	70.34
Rep/Maint - Skyridge	0.00	0.00	225.00	(225.00)	0.00
Maint - Ashley Dog Park	0.00	1,456.06	807.00	649.06	180.43
Rep/Maint - Preschool	0.00	544.78	0.00	544.78	0.00
Maint - Recreation Comm Ctr	153.26	272.53	7,635.00	(7,362.47)	3.57
Maint - Regional Comm Ctr	214.83	2,238.95	9,521.00	(7,282.05)	23.52
Maint - Christian Valley Comm Ctr	42.14	42.14	32.00	10.14	131.69
Maint - CVCC Comm Ctr	235.97	842.18	1,515.00	(672.82)	55.59
Maint - Overlook Modular	0.00	0.00	32.00	(32.00)	0.00
Maint - Regional Tennis/Pickleball Courts	0.00	621.72	0.00	621.72	0.00
Maint - MV Soccer A	0.00	0.00	14.00	(14.00)	0.00
Maint - RH Soccer A	0.00	1,544.27	771.00	773.27	200.29
Maint - RH Soccer B	0.00	1,543.41	666.00	877.41	231.74
Maint - Regional Bill Bean Field	0.00	1,004.22	930.00	74.22	107.98
Maint - Regional Field B	0.00	1,383.12	1,026.00	357.12	134.81
Maint - Regional Field C	64.35	715.19	480.00	235.19	149.00
Vandalism Repairs Expense	5,244.23	5,739.96	1,034.00	4,705.96	555.12
Total Building and Grounds Maintenance	23,191.34	74,912.69	82,135.00	(7,222.31)	91.21
Property Tax Administration/LAFCO	0.00	0.00	0.00	0.00	0.00
Total Property Tax Administration/LAFCO	0.00	0.00	0.00	0.00	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Salaries Expense					
Wages - (Y.Serv) - Manager	6,369.00	14,300.63	15,199.00	(898.37)	94.09
Wages - (Cust Serv) - Full Time	13,264.58	29,532.91	31,661.00	(2,128.09)	93.28
Wages - (Admin) - Full Time	15,176.29	34,465.72	38,523.00	(4,057.28)	89.47
Wages - (Admin) - Part Time	5,958.23	15,610.10	13,899.00	1,711.10	112.31
Wages - (Admin) - Board Pay	2,500.00	5,000.00	5,000.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	5,311.14	14,327.80	19,506.00	(5,178.20)	73.45
Wages - (Y.Serv) - AE Maint	0.00	74.08	0.00	74.08	0.00
Wages - (Y. Serv) - RC Maint	55.32	55.32	231.00	(175.68)	23.95
Wages - (Y.Serv) - Skyridge - PT	3,935.88	13,939.88	21,120.00	(7,180.12)	66.00
Wages - (Y.Serv) - Skyridge Maint	0.00	30.19	231.00	(200.81)	13.07
Wages - (Y.Serv) - Day Camp - PT	17,108.73	21,721.01	19,285.00	2,436.01	112.63
Wages - (Y.Serv) - DC Maint	0.00	323.91	173.00	150.91	187.23
Wages - (Rec) - Full Time	11,470.11	30,930.41	32,327.00	(1,396.59)	95.68
Wages - (Y. Serv) - Newcastle- PT	5,416.26	14,875.10	16,548.00	(1,672.90)	89.89
Wages - (Y.Serv) - NC Maint	26.09	26.09	0.00	26.09	0.00
Wages - (Rec) - Part Time	583.30	747.16	0.00	747.16	0.00
Wages - (Rec) - Adult Softball	753.76	1,468.51	1,890.00	(421.49)	77.70
Wages - (Rec) - Adult Basketball	351.05	756.80	1,044.00	(287.20)	72.49
Wages - (Y.Serv) - Preschool	2,315.33	9,054.90	10,684.00	(1,629.10)	84.75
Wages - (Aqua) - Aquatics Coordinator	2,356.66	4,396.13	7,541.00	(3,144.87)	58.30
Wages - (Aqua) - Aquatic Activities	292.92	2,267.04	2,660.00	(392.96)	85.23
Wages - (Aqua) - Public Swim	11,464.20	16,758.72	21,543.00	(4,784.28)	77.79
Wages - (Aqua) - Public Swim-PH	271.22	271.22	255.00	16.22	106.36
Wages - (Aqua) - Swim Lessons	2,768.70	2,768.70	3,405.00	(636.30)	81.31
Wages - (Aqua) - Swim Lessons-PH	224.01	224.01	230.00	(5.99)	97.40
Wages - (Aqua) - Master Swim	749.48	1,501.03	2,088.00	(586.97)	71.89
Wages - (Aqua) - Swim Team Coaches	3,273.46	4,857.88	7,426.00	(2,568.12)	65.42
Wages - (Aqua) - Synchronized Swim Coach	2,979.39	6,057.27	7,044.00	(986.73)	85.99

Profit & Loss - Detail
4/1/2022 to 6/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Fac Attendant - Rec	9,107.81	22,731.46	28,103.00	(5,371.54)	80.89
Wages - (Fac & Grds) - Fac Att. - CVCC	3,260.86	9,884.67	10,224.00	(339.33)	96.68
Wages - (Fac & Grds) - Fac Attendant - Reg	1,444.46	2,963.99	6,557.00	(3,593.01)	45.20
Wages - (Fac & Grds) - Fac Att Overlook	0.00	0.00	1,020.00	(1,020.00)	0.00
Wages - (Fac & Grds) - Management	14,434.89	35,253.23	36,412.00	(1,158.77)	96.82
Wages - (Fac & Grds) - Recreation Park	16,958.39	45,834.33	57,300.00	(11,465.67)	79.99
Wages - (Fac & Grds) - Regional Park	14,145.04	42,267.74	45,379.00	(3,111.26)	93.14
Wages - (Fac & Grds) - Ashford Park	2,895.03	8,292.16	9,400.00	(1,107.84)	88.21
Wages - (Fac & Grds) - Meadow Vista Park	3,842.90	9,052.28	10,300.00	(1,247.72)	87.89
Wages - (Fac & Grds) - CV Comm Center	348.49	1,878.53	2,100.00	(221.47)	89.45
Wages - (Fac & Grds) - Railroad Park	1,436.66	4,560.35	4,350.00	210.35	104.84
Wages - (Fac & Grds) - CVCC	2,455.00	7,235.30	5,400.00	1,835.30	133.99
Wages - (Fac & Grds) - Overlook Park	1,222.15	3,897.59	3,100.00	797.59	125.73
Wages - (Fac & Grds) - Placer Hills Park	1,071.55	3,086.24	3,900.00	(813.76)	79.13
Wages - (Fac & Grds) - Pocket Parks	719.45	2,070.93	2,000.00	70.93	103.55
Wages - (Fac & Grds) - Winchester Park	283.74	627.98	2,150.00	(1,522.02)	29.21
Wages - (Fac & Grds) - Atwood	548.29	875.03	2,400.00	(1,524.97)	36.46
Wages - (Fac & Grds) - Shockley Property	18.70	127.45	1,050.00	(922.55)	12.14
Wages - (F & G) Special Events	73.93	200.02	50.00	150.02	400.04
Wages - District Administrator	12,254.43	27,843.63	33,134.00	(5,290.37)	84.03
Wages - (F & G Proj) - Reg 24 Acres	118.76	938.69	0.00	938.69	0.00
Wages - (Rec) - Special Events	0.00	0.00	188.00	(188.00)	0.00
Wages - (F & G) Uniform Allowance	653.02	8,383.77	10,000.00	(1,616.23)	83.84
Total Salaries Expense	202,268.66	484,347.89	554,030.00	(69,682.11)	87.42
Benefits & Payroll Costs					
ER Taxes - Rec	1,162.44	2,706.00	2,712.00	(6.00)	99.78
ER Taxes - Aquatics	2,258.88	3,711.60	4,931.00	(1,219.40)	75.27
ER Taxes - Youth Services	2,994.99	6,813.87	7,877.00	(1,063.13)	86.50

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Fac & Grds	5,764.37	15,863.68	18,657.00	(2,793.32)	85.03
ER Taxes - Cust Serv	1,095.37	2,280.65	2,422.00	(141.35)	94.16
ER Taxes - Admin	2,789.84	6,184.35	6,928.00	(743.65)	89.27
Employment Expense - Rec	0.00	0.00	58.00	(58.00)	0.00
Employment Expense - Aquatics	0.00	117.96	47.00	70.96	250.98
Employment Expense - Youth Services	0.00	110.00	0.00	110.00	0.00
Employment Expense - Fac & Grds	108.17	229.27	946.00	(716.73)	24.24
Fingerprinting Exp - Aquatics	492.00	492.00	577.00	(85.00)	85.27
Fingerprinting Exp - Youth Services	260.00	334.00	225.00	109.00	148.44
Fingerprinting Exp - Fac & Grds	62.00	94.00	108.00	(14.00)	87.04
Benefits Expense - Recreation	3,243.56	10,114.41	9,880.00	234.41	102.37
Benefits Expense - Youth Services	2,951.75	8,494.25	8,564.00	(69.75)	99.19
Benefits Expense - Fac & Grds	18,184.06	60,695.85	60,849.00	(153.15)	99.75
Benefits Expense - Cust Serv	2,130.63	7,140.47	6,911.00	229.47	103.32
Benefits Expense - Admin	5,100.40	16,302.45	16,515.00	(212.55)	98.71
Employer Retirement Exp. - Rec	1,076.60	2,965.19	2,972.00	(6.81)	99.77
Employer Retirement Exp. - Aquatics	276.06	530.94	1,018.00	(487.06)	52.16
Employer Retirement Exp. - Youth Services	2,281.96	5,462.17	8,113.00	(2,650.83)	67.33
Employer Retirement Exp. - Fac & Grds	5,945.29	16,132.56	18,835.00	(2,702.44)	85.65
Employer Retirement Exp - Cust Serv	1,096.13	2,888.55	3,486.00	(597.45)	82.86
Employer Retirement Exp. - Admin	2,590.71	6,925.10	8,608.00	(1,682.90)	80.45
CalPERS Prefunding	0.00	24,000.00	24,000.00	0.00	100.00
Worker's Comp - Rec	209.84	471.65	661.00	(189.35)	71.35
Worker's Comp - Aquatics	389.11	582.49	932.00	(349.51)	62.50
Worker's Comp - Youth Services	651.67	1,279.40	1,879.00	(599.60)	68.09
Worker's Comp - Fac & Grds	4,725.49	11,772.75	17,872.00	(6,099.25)	65.87
Worker's Comp - Cust Serv	61.27	120.98	163.00	(42.02)	74.22
Worker's Comp - Admin	306.45	622.76	892.00	(269.24)	69.82
Total Benefits and Payroll Costs	68,209.04	215,439.35	237,638.00	(22,198.65)	90.66

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 6/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fixed Asset Expense	0.00	17,634.35	21,500.00	(3,865.65)	82.02
Fixed Asset Purchases - Aquatics					
Total Fixed Asset Expense	0.00	17,634.35	21,500.00	(3,865.65)	82.02
Capital Improvement Projects					
Art in the Park - Reg	1,264.02	0.00	0.00	0.00	0.00
CVCC - Bike Park	(288.00)	0.00	0.00	0.00	0.00
CVCC - Bike Park - fountain, signage, traffic	93.70	93.70	300.00	(206.30)	31.23
Energy Efficiency Project	0.00	2,535.34	0.00	2,535.34	0.00
Meadow Vista - Playground	1,700.58	2,459.26	2,450.00	9.26	100.38
Marriot Meadows- Const Doc & Related Worl	6.78	23,209.53	23,200.00	9.53	100.04
Rec - James Field Wiring Infrast.	1,311.50	44,721.10	40,000.00	4,721.10	111.80
Total Capital Improvement Projects	4,088.58	73,018.93	65,950.00	7,068.93	110.72
Debt Service					
Principal Lease Payment- Sterling Bank	59,000.00	59,000.00	59,000.00	0.00	100.00
Sterling Lease Interest Expense	11,034.60	11,034.60	22,069.00	(11,034.40)	50.00
Total Debt Service	70,034.60	70,034.60	81,069.00	(11,034.40)	86.39
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$410,274.49	\$1,102,740.82	\$1,217,899.00	(\$115,158.18)	90.55%

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 6/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Net Revenue Over Expenditures	(\$267,581.48)	\$1,145,780.73	\$883,560.00	\$262,220.73	129.68%
ADJ. NET REVENUE OVER EXPENDITURES	(267,581.48)	1,145,780.73	883,560.00	262,220.73	129.68

4.4 Cover Sheet – Fee Waiver Request for the Foothills Quilters Guild

Auburn Area Recreation and Park District (ARD) Finance Committee Meeting July, 2022

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve a fee waiver for the Foothill Quilters Guild use of Regional Park?

Background

Notwithstanding COVID cancellations, the Foothill Quilters Guild uses the Regional Park gym and Lakeside Room for their annual show. Information on the event is attached.

Provided below is the District's Policy & Procedures for Fee Waivers:

XXIX. Policy & Procedures for Fee Waivers

Fee waivers may be granted to non-profit organizations, schools, other public agencies and ARD co-sponsored events for once per year, annual events or rentals. The following rules will apply for Fee Waivers:

- A. A 10% processing fee will be charged for all fee waivers. This fee does not apply to peak usage rentals paying 50%.
- B. A 20% fee will be applied to all groups that charge admission or do not meet at least one of the following criteria:
 - 1. The non-profit charity/agency must provide a service that complements or enhances services provided by ARD.
 - 2. There is an identifiable secondary benefit to ARD.
 - 3. The charity/agency provides a service that ARD could provide but chooses not to.

This fee does not apply to peak usage rentals paying 50%.

Placer High Safe and Sober Grad Night will be maintained at a 10% fee.

- C. During peak usage times, fee waivers will normally not exceed 50% of the current fees. Custodial and alcohol fees will normally not be waived during these peak periods.

Peak usage times for facilities are as follows:

Picnic Units: April – October, Gymnasiums: December – March,

Baseball fields: February – July, Soccer fields: July – November

Swimming pools: May – July.

- D. ARD staff can approve fee waivers up to a dollar amount of \$2,000. Fee waivers over this amount will be sent to the Finance Committee and finally to the Consent Calendar.
- E. The person or organization making the fee waiver request should be responsible for the following:
1. Paying applicable custodial, set up/take down fee.
 2. Paying the alcohol fee, if applicable.
 3. Special Events – paying the current rate per hour/person for staffing the event (one maintenance worker per 500 attendees).
 4. Special Events – events over 250 attendees require a dumpster.
 5. Special Events – events with 400 + attendees will require one portable toilet. Add 1 portable toilet for every 200 additional attendees.
 6. Special Events – in most cases the person/organization requesting the fee waiver will take care of trash, bathrooms, etc.

Recommendation for the Finance Committee

Review and send a positive recommendation to the Board of Directors to approve the fee waiver for the Foothill Quilters Guild use of Regional Park facilities.

Fiscal Impact

For the 2022 Foothill Quilters Guild show, the fees layout as follows:

Staffing fee: **\$712.50** *Note: this amount is not eligible for a fee waiver*

Custodial fees: **\$138** *Note: this amount is not eligible for a fee waiver*

Rental Fees: \$3,465.50. Per ARD policy, the Foothill Quilters Guild is eligible for an 80% fee waiver that would **reduce this amount to \$693.10**

The TOTAL that the Foothill Quilters Guild would be paying for their 2022 show is \$1,543.60

The amount waived is \$2,772.40

Attachments:

2022 Fee Waiver request for the Foothill Quilters Guild

FEE WAIVER REQUEST

PERSON MAKING REQUEST Teri Sartain

NAME OF THE ORGANIZATION Foothill Quilters Guild

IRS/NON PROFIT TAX ID NUMBER 68-0016773

ADDRESS AND PHONE NUMBER P.O. Box 5653

Auburn, CA 95604

530-863-0391 (Teri Sartain)

Teri X. Sartain
Signature

3-3-22
Date

OFFICE USE ONLY

APPLICABLE FEES

Rental Fees

\$ 3,465.⁵⁰

Custodial Fees

\$ 138.⁰⁰

Alcohol Permit Fees

\$ 0

Setup/Takedown

\$ 0

Staffing Fees

\$ 712.⁵⁰

Miscellaneous Fees

\$ _____

TOTAL FEES DUE

\$ 1,543.⁶⁰

FEE WAIVED

\$ 2,772.⁴⁰

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

REQUEST APPROVED?

Yes No

COMMENTS:

\$ 693.¹⁰ rental fee (20% of \$3,465.⁵⁰)
\$ 138.⁰⁰ custodial fee (#46 x 3)
\$ 712.⁵⁰ staffing fee (#25 p/hr x 28.5 hrs)

Approved by: _____

_____ Date



FEE WAIVER REQUEST AND APPLICATION

In order to be considered for a fee waiver request, you must complete this questionnaire and submit necessary documents as indicated below. A letter on the requesting organization's letterhead must accompany this application. The letter should include the reason for requesting a fee waiver and how this event benefits our community. Requests must be submitted 60 days prior to the event. Applicants must complete and submit Indoor or Outdoor Reservation Applications with this request. Incomplete applications will not be processed.

1) Is this a non-profit organization? Yes

Must provide supporting documentation for non-profit status before being considered for a fee waiver request.
Example: A letter from IRS stating your non-profit status

2) Can you provide financial documents for the organization? Yes

Example: Bank statements or tax returns. If unable to provide these documents, please attach an explanation letter.

3) Is this the first time that your organization is asking for a fee waiver from ARD? No

4) Is this a fundraiser? Yes

5) How much money do you anticipate generating from this event? _____

6) Is there a fee or a charge for people to attend or participate in your event? Yes \$8.⁰⁰

7) How does a fee waiver affect your event? Can you hold your event in a different location if ARD can not consider a fee waiver at this time? Please explain.

There are no other viable locations in Auburn for the quilt show. If we do not receive a fee waiver it will impact the overall ^{net} income from the show, resulting in a reduction in quilt programs and community outreach activities

8) Have you asked for a fee waiver from other agencies in the community? Yes

Please indicate which agency: Gold Country Fairgrounds, Auburn Airport, Parkside Church

9) Are there any other agencies in the community that are working with you on this project? no
Please provide a list of these agencies and contact information.

10) If a full fee waiver is not granted, can your organization pay a percentage of the rental fees?

yes
If no, please explain:

11) Will you consider paying for staffing and utility fees if we waive the rental fees? yes
\$25.00 per hour plus applicable custodial fees

12) If you are unable to meet one of the offers (Items 10 or 11 above), are you able to provide a hardship statement with supporting documentations, such as bank statements or tax returns? n/a
Please indicate what is being provided with this request:

FACILITY RESERVATIONS

Indoor Only

Rental Date: 10/16-8/2022 # of People: 800-900 attendees

Name/ Organization: Foothill Quilters Guild / Teri Sartain

Email: thefinalstitch@cebridge.net

Address: P.O. Box 5653

City: Auburn State: CA Zip: 95602

Home Phone: Cell Phone: 530-863-0391

Facility(s): ARD Gym Hours of Use: 10/16 - 8am to 7:30pm

Facility(s): Lakeside Room Hours of Use: 10/17 - 9am to 5pm

Facility(s): Hours of Use: 10/16 - 8am to 6pm, 10/17 - 9am to 4pm, 10/18 9am to 6pm

Purpose of Event:

Serving Alcohol? Y N

If yes, a permit request must be completed and a \$44.00 fee will be added. See reverse side.

Amplified Music? Y N

If yes, a permit request must be completed. See reverse side.

Rental Fee(s): Security Deposit: Fee Waiver request

Out of District Fee - \$55.00 Y N

Circle One: Custodial Fee = \$44 Set up/take down = \$107.00

Alcohol Permit Fee - \$44.00

Total Fees:

Amenities: Please indicate which item & quantity tables.

Tables: 5'(round) 6'(rectangle) Chairs:

Additional Requests:

Signature: Teri Sartain

Group A/B Group C/D Date: 7/11/02 Initials: MS Receipt: cc/cash/check

4.5 Cover sheet – Placer County Auditor-Controller MOU

Auburn Area Recreation and Park (ARD) Finance Committee, July 2022 meeting.

The Issue

Shall the Auburn Area Recreation and Park District (ARD) continue a Memorandum of Understanding (MOU) with the Placer County Auditor-Controller for services provided?

Background

On July 1, 2020, Andrew Sisk from the Placer County Auditor-Controller's office initiated an MOU with the District to provide services for the District for July 2020 – June 2021.

A new MOU has been sent via email on July 6, 2026 for this fiscal year.

These services include the use of the County's centralized accounting system and recording of financial system entries. The Auditor-Controller's office processes checks to us per the District's weekly request. They also calculate the appropriation limit (GANN Limit) for the District.

Recommendation for the Finance Committee

Staff recommends the Finance Committee forward this to the consent calendar with a positive recommendation for approval.

Fiscal Impact

\$886.74 (covers July 1, 2022 – June 30, 2023). The following is a breakdown of the costs, which decreased from the \$1,024.11 charged to the District last year:

General accounting:	\$886.74
Appropriation GANN Limit:	\$ 0.00

Attachments

MOU between ARD and the Placer County Auditor-Controller



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

ANDREW C. SISK, CPA
Auditor-Controller
E-mail: asisk@placer.ca.gov

NICOLE C. HOWARD, CPA
Assistant Auditor-Controller
E-mail: nhoward@placer.ca.gov

July 6, 2022

To the Board of Directors and Management
Auburn Area Park and Recreation District

The Auditor-Controller is pleased to confirm our understanding of the terms and costs of our services under this agreement for the 2022-2023 fiscal year.

A. Scope of Services

The Auditor-Controller will provide the following services to Auburn Area Park and Recreation ("District"):

1. **General Accounting** – includes use of County's centralized accounting system and recording of financial system entries submitted by the District. Transactions will be reviewed for authorization by appropriate District personnel prior to processing. This also includes compiling the District's financial information to report within the County's A-87 Cost Plan, if applicable.
2. **Accounts Payable** – includes processing payment claims by warrant, wire or ACH. Claims will be reviewed to validate authorized District signers have approved the payment prior to processing, recording and mailing payments. Any invoices submitted with payment claims will be scanned and archived for retention. Review of invoices for mathematical accuracy and appropriateness of expenditure is not part of the service agreement. Maintaining vendors and payments for purposes of 1099 reporting along with issuing 1099 forms for the calendar year, if applicable.
3. **Gann Limit** - calculation of appropriation limit for the current fiscal year and measurement (testing) of appropriation limit for the previous fiscal year to assist the District in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution.

B. Term

The term of this Agreement will commence on July 1, 2022 and end on June 30, 2023. Subject to written agreement of the parties, this agreement may be renewed annually.

C. Responsibilities of Auditor-Controller

The Auditor-Controller's responsibility under this Agreement is to perform the services enumerated above. The Auditor-Controller will not audit accounting entries, payment claims or budget transactions, nor will we validate the appropriateness of accounting transactions or claims for payment.

The Auditor-Controller's services are not designed to detect instances of fraud, noncompliance with laws or regulations or significant errors; however, the Auditor-Controller will communicate to District any known and suspected fraud, noncompliance with laws or regulations or significant errors that come to their attention. Neither the County nor the Auditor-Controller will be held liable should any instances of fraud, noncompliance with laws or regulations or significant errors be subsequently discovered by either District or through a claim or lawsuit to District.

D. Responsibilities of District Management

District is responsible for (1) ensuring all transactions are submitted and/or approved by authorized staff, (2) reviewing all transactions prior to submittal to ensure appropriateness of the expenditure, compliance with laws or regulations and to check for significant errors and fraud, (3) retaining all source documents, and (4) providing all District Board authorized budgets and budget amendments. District is encouraged to routinely provide accounting reports and payment registers to its Board for review.

District agrees to inform County of significant noncompliance, fraud and/or errors immediately upon discovery.

For all services provided District management agrees to assume all management responsibilities; oversee the services by designating an individual who possesses suitable skill, knowledge, and/or experience to understand the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. District agrees to hold the County and the Auditor-Controller harmless for any subsequent claims or lawsuits that may arise from the results of the services.

Annual Cost and Billing

The annual cost of services identified above is \$886.74. Your District will be billed by journal entry during the third quarter of the fiscal year for the entire annual costs. A copy of the journal entry will be provided to your District.

Agreement

The Auditor-Controller appreciates the opportunity to be of service to you and believes this letter accurately summarizes the significant terms of your agreement. This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements. Please execute this document and return the original version to my office at your earliest convenience.

Sincerely,

Andrew C. Sisk, CPA
Auditor-Controller

We, the undersigned, have read and agree to the terms of this Agreement. We represent we have the authority to execute this Agreement on behalf of the Auburn Area Park and Recreation.

Authorized Signature Director: _____ Dated: _____

Authorized Signature Board Chair: _____ Dated: _____

District Name: _____

4.6 Cover Sheet - Annual Audit for Fiscal Year 2021/2022

Auburn Area Recreation and Park District Finance Committee, July 2022 meeting

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve the annual audit for FY 2021/2022 conducted by Richardson and Company, LLC?

Background

Richardson and Company, LLC conducted an audit of the Auburn Area Recreation and Park District FY 2021-2022 financial records in April and May 2022. Richardson & Company's audit is considered an Unmodified Opinion, or can be referred to as a clean audit and is compliant with the required laws and legislations.

During 2021-22 the District purchased a variety of equipment and completed projects valued at approximately \$1,278,688. These are the major completions:

1. Ashford Pump (and install of filter)	\$49,116
2. Servers for CVCC and Rec Comm Ctrs.	18,291
3. Regional Tennis Courts Electrical Upgrade	30,082
4. Completed the Bike Park on Maidu Dr	676,361
5. James Field Renovation	479,636
6. MV Pathway Repairs & ADA access	26,472
7. New Placer Hills Parking Lot	53,747

Additionally, the District expensed approximately \$1,979,367 in Capital Improvement projects that were not completed during the 2021-2022 Fiscal Year. These are the two major ongoing projects that have not been completed:

1. Energy Efficiency Project:	\$1,934,771
2. Marriot Meadows (Reg Park Expansion)	40,210

The funding for the Energy Efficiency Project was provided by a 16-year lease obligation through Sterling Leasing at 2.12%. The Marriot Meadows Park is being funded by the State Wide Grant, Future Capital Reserves, the sale of Mt. Vernon Park, City Mitigation Funds and County Mitigation Funds.

The District's property tax revenue increased by 5% this year over last year 2020-2021. The District is showing an increase in our overall Net Position by \$1,031,197. This increase is mostly due to the 2021-2022 change in CalPERS Pension Liabilities. The Pension Liability of \$1,238,090 decreased to an asset of \$33,404.

The State of California, through GASB 68, mandates that all State agencies must recognize unfunded pension liabilities on their balance sheets. The District's portion of unfunded pension liability totaled \$1,036,965 in 2020/2021 and the District paid the required payments of \$72,447 as well as budgeting for additional payments of \$266,393, to reduce the net pension liability. CalPERS investment returns were very good as well and the District is now looking at an Asset balance instead of a Liability balance, at least for this years' audit reporting we are recognizing a \$33,404 asset.

The District also has a CEPPT (California Employers' Pension Prefunding Trust). As of March 31, 2022, the fund had a balance of \$420,000 (336,718 is for a contingency reserve).

Recommendation

Staff recommends reviewing the audit and providing a positive recommendation to the Board to approve the FY 2021/2022 Audit.

Attachment

- 1) Governance letter from Richardson and Company
- 2) Management letter from Richardson and Company.
- 3) Final Audit from Richardson and Company
- 4) Appropriations Limit testing report from Richardson and Company

AUBURN AREA RECREATION AND PARK DISTRICT
SUMMARY OF FY 2021/22 AUDIT RESULTS
July 20, 2022

Reports issued

- Audited Financial Statements with auditors opinion
- Governance letter
- Management letter
- Appropriations limit report

Independent Auditor's Report (pages 1 to 3)

- Unmodified (clean) opinion

Highlights of financial statements

- Management discussion & analysis (pages 4 to 10)

- Statement of Net Position (page 11)

- New restricted cash balance of \$430,120 (trust set up to pay down unfunded pension liability)

- Pension liability—now an asset due to investment income on plan assets

- Unrestricted net position of \$2.9 million

- Statement of Activities (page 12)

- Revenues exceeded expenses by \$1,031,197, including depreciation, pension and OPEB accounting entries totaling \$402,000 that increased net income

- Fund Balance Sheets (page 13)

- Fund balance of \$3.7 million (\$1.6 million unassigned and unrestricted)

- Fund Revenue/Expense (pages 15)

- General Fund expenses exceeded revenues by \$1.7 million (includes \$2.3 million of capital expenditures for which debt proceeds received in the prior year)

- Capital assets, Note D (page 27)—Capital expenditures of \$2.3 million

- Fund balance, Note F (pages 29)—Components of fund balances

- Pension Plan, Note G (pages 29 to 33)

- OPEB Plan, Note H (pages 33 to 36)

Governance Letter

- Audit adjustments – 2 audit adjustments identified

- No difficulties in performing the audit and no unusual accounting practices

Management letter

- No material weaknesses in internal controls

- All prior year recommendations were implemented

- Informational item regarding new accounting pronouncement on leases



550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

GOVERNANCE LETTER

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

We have audited the financial statements of the governmental activities, each major fund, and the remaining fund information of the Auburn Area Recreation and Park District (the District), for the year ended March 31, 2022, and have issued our report thereon dated July 8, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated November 22, 2019, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the net pension liability schedule of contributions to the pension plan and schedule of changes in the total OPEB liability, and related ratios, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We noted no material weaknesses in internal controls as a result of our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transaction entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period after the necessary adjustments were made.

Accounting estimates are an integral part of the financial statement prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were determining the depreciable lives and methods used for capital assets, and the accrual of the unfunded pension and OPEB liabilities. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The accrual for the unfunded pension liability was determined by an actuarial valuation performed by CalPERS, which is performed annually. The accrual for postemployment benefits was determined by an actuarial valuation, which is required to be performed within 30 months and one day than the employers most recent fiscal year-end.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements were:

Pension Liability: Information on the District's pension plans, including the District's share of the unfunded pension liability, is shown in Note G. The District's share of the unfunded pension liability at June 30, 2021, the most recent measurement date, was a \$33,404 overfunding, which is reflected as an asset in the District's financial statements as of March 31, 2022. As a result of the changes in the net position liability and related deferred inflows and outflows, the District's pension credit is \$893,814.

Liability for Postemployment Benefits: The postemployment benefit (OPEB) disclosure in Note H shows that because the District has not been pre-funding its OPEB plan, the liability has increased to \$313,240 as of the March 31, 2020 valuation date, which is reflected in the March 31, 2022 financial statements. As a result of the recording of the net OPEB liability and related deferred inflows and outflows, the District's OPEB expense is \$35,250 to record changes in the net OPEB liability and deferred inflows.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. During the course of our audit, two audit adjustments to correct balances of the accounts and transactions were made as follows:

- Roll forward government wide net position and individual fund balances.

- Record fair market value adjustment for funds invested in the Placer County Investment Pool.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 8, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), which are RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Richardson & Company, LLP

July 8, 2022



550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

MANAGEMENT LETTER

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

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the remaining fund information of the Auburn Area Recreation and Parks District (the District) for the year ended March 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

No items were noted that warrant consideration.

New Pronouncements

In June 2017, the GASB issued Statement No. 87, "Leases." This Statement requires governments to evaluate all leasing agreements, both as lessee and lessor, to determine whether the leases meet the definition under GASB No. 87 of quantifying and recording a right-of-use asset/liability and corresponding lease liability/deferred inflow. The District needs to complete this evaluation and quantify and record the amounts as of March 31, 2023.

* * * * *

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us during the course of the audit. This report is intended solely for the information and use of the Board of Directors, management, and others within the organization and does not affect our report dated July 8, 2022 on the financial statements of the District.

Richardson & Company, LLP

July 8, 2022

**AUBURN AREA
RECREATION AND PARK DISTRICT**

Audited Financial Statements

March 31, 2022

(This page intentionally left blank.)

AUBURN AREA
RECREATION AND PARK DISTRICT

Table of Contents

Independent Auditor's Report.....	1
Management's Discussion and Analysis.....	4
Basic Financial Statements:	
Government-Wide Financial Statements	
Statement of Net Position.....	11
Statement of Activities.....	12
Fund Financial Statements	
Governmental Funds:	
Balance Sheets.....	13
Reconciliation of the Governmental Fund Balance Sheets to the Government-Wide Statement of Net Position.....	14
Statements of Revenues, Expenditures, and Changes in Fund Balances.....	15
Reconciliation of the Statements of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities.....	16
Notes to the Basic Financial Statements.....	17
Required Supplementary Information:	
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual – General Fund.....	38
Schedule of Proportionate Share of the Net Pension Liability (Unaudited).....	39
Schedule of Contributions to the Pension Plan (Unaudited).....	39
Schedule of Changes in the Total OPEB Liability and Related Ratios (Unaudited).....	40

(This page intentionally left blank.)



550 Howe Avenue, Suite 210
Sacramento, California 95825
Telephone: (916) 564-8727
FAX: (916) 564-8728

INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities of each major fund, and the aggregate remaining fund information of the Auburn Area Recreation and Park District (the District) as of and for the year ended March 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of March 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financials Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the proportionate share of the net pension liability, schedule of contributions to the pension plan, and schedule of changes in the net OPEB liability and related ratios to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other

Board of Directors
Auburn Area Recreation and Park District

knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Richardson & Company, LLP

July 8, 2022

AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2022

This section of the Auburn Area Recreation and Park District's annual financial report presents an analysis of the District's financial performance during the fiscal year ended March 31, 2022. This information is presented in conjunction with the audited basic financial statements, which follow this section.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2021-2022

- The assets of the District exceeded liabilities at the close of the 2021-2022 fiscal year by \$10,372,887 (net position). Of this amount, \$7,178,167 is invested in capital assets, and \$279,344 is restricted for particular purposes.
- As of March 31, 2022, the District's governmental funds reported combined fund balances of \$3,709,346, of which \$1,603,187 is available to meet the District's current and future needs (unassigned general fund balance).
- At the end of the fiscal year, the unassigned fund balance for the general fund was \$1,603,187 or approximately 22% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also includes additional required supplementary information in addition to the basic financial statements.

REQUIRED FINANCIAL STATEMENTS

Government-Wide Financial Statements are designed to provide readers with a broad overview of District finances in a manner similar to a private-sector business.

The Statement of Net Position includes information on the District's assets and liabilities and provide information about the nature and amount of investments in resources (assets) and the obligations to District creditors (liabilities). Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statements of Activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a portion of their costs through user fees and charges (business type activities). The governmental activities of the District are recreational and park activities. There are no business type activities.

AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2022

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and to demonstrate finance-related legal compliance. All of the funds of the District can be combined into one category: governmental funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources at the end of the fiscal year. Such information may be useful in evaluating the District's near-term requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate comparison between governmental funds and governmental activities. Additional information is provided on separate schedules that reconcile the differences between the government-wide financial statements and the fund financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the District's budgetary comparative information for the general fund and major special revenue fund and the District's pension and post-employment benefit plans.

AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table compares the Statement of Net Position/Fund Balance at March 31, 2022 and 2021:

Condensed Statement of Net Position		
Fiscal Years		
Ended March 31, 2022 and 2021		
	2022	2021
Current and other assets	\$ 4,313,736	\$ 5,769,017
Capital assets – net	9,234,052	7,436,139
Total assets	13,547,788	13,205,156
Deferred outflows	291,643	497,574
Liabilities		
Current	852,700	597,105
Non-current	2,276,240	3,618,313
Total liabilities	3,128,940	4,215,418
Deferred inflows	337,604	145,622
Net Position:		
Net investment in capital assets	7,178,167	7,156,136
Restricted	279,344	267,836
Unrestricted	2,915,376	1,917,718
Total Net Position	\$ 10,372,887	\$ 9,341,690

Total net position increased from 2021 to 2022 by 11% or \$1,031,197. This increase is mostly due to the 2021-2022 change in CalPERS Pension Liabilities. The Pension Liability of \$1,238,090 decreased to an asset of \$33,404. The fiscal years liability for post-employment medical benefits (OPEB) will have an effect in the opposite direction as a decrease in net position. The OPEB liability lowered net position by \$15,017 from March 31, 2021 to March 31, 2022. A decrease can also be attributed to the annual Depreciation Expense recorded for the fiscal year 2021-2022 in the amount of \$455,763.

AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2022

A summary of the District's Statement of Activities, recapping the District's revenues earned during the fiscal year ended March 31, 2022 and 2021, and the expenses incurred is as follows:

Condensed Statement of Activities
Fiscal Years
Ended March 31, 2022 and 2021

	2022	2021
Program Revenue:		
Charges for services	\$ 1,384,772	\$ 592,862
Operating grants and contributions	424,982	33,690
Capital grants and contributions	81,329	3,268
General Revenue:		
Property taxes and assessments	3,798,975	3,612,399
Interest earnings	(80,715)	26,344
Miscellaneous	42,604	47,508
Total Revenue	5,651,947	4,316,071
Expenses:		
Recreation and park activities	4,620,750	4,941,033
Total Expense	4,620,750	4,941,033
Changes in Net Position	1,031,197	(624,962)
Beginning Net Position	9,341,690	9,966,652
Ending Net Position	\$ 10,372,887	\$ 9,341,690

Following are explanations of significant variances from fiscal year 2021 to 2022.

- Revenues increased by \$1,335,876 between 2021 and 2022. This increase was due mostly to the recovery from the 2020-2021 COVID 19 Pandemic, and by an increase in Property Taxes. The recovery from the Pandemic saw patrons coming back to programs and rentals.
- Expenses decreased by \$320,283, mostly due to a large reversal in CalPERS estimated pension debt. Operating Expenses actually increased due to inflation.

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2022**

Financial Analysis of the Governmental Funds

The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements focus on individual parts of the District, reporting the District's operations in more detail than the government-wide financial statements. The governmental funds provide information on near-term inflows, outflows and balances of spending resources. Total governmental fund balance at March 31, 2022 was \$3,709,346 which is a decrease of \$1,719,249 in comparison with FY 2021.

The following table shows the fund balance by classifications for the last two years.

<u>Fund Balance</u>	<u>Year ended March 31,</u>	
	<u>2022</u>	<u>2021</u>
General Fund	\$ 3,499,710	\$ 5,222,880
Atwood Park Fund	2,429	(1,053)
City Mitigation Fund	<u>207,207</u>	<u>206,768</u>
Total fund balances	<u>\$ 3,709,346</u>	<u>\$ 5,428,595</u>

Significant changes in fund balances by classification consist of the following.

- General Fund: The fund balance decreased by 33% or \$1,723,170 in FY 2021-22. The District spent most of the debt lease funds acquired in the previous year for District-wide Energy Efficiency Projects.

CAPITAL ASSETS

As of March 31, 2022, the District's investment in capital assets totaled \$9,234,052 net of accumulated depreciation, which increased by \$1,797,913 from 2021. The investment in capital assets includes land, site improvements, buildings and improvements and equipment. Asset increases include an Ashford Park pump for the pond (\$49,116), a Placer Hills Pool Chemical Controller (\$9,045) and two new servers for Recreation Community and Canyon View Community Centers for \$18,290. Facility increases include \$30,082 for Regional Park's Tennis Courts Electrical upgrade, \$676,360 for a Bike Park on Maidu Dr, \$479,636 for a total revamp of James Field at Recreation Park, a new Placer Hills Parking lot for \$53,747 and some repairs to the Meadow Vista Pathway as well as new ADA access to the pathway and playground for \$26,472. These additions are offset by the recording of depreciation for \$455,763. The capital assets are presented in the government-wide statement of net position. Additional information on the District's capital assets can be found in Note D to the financial statements.

LONG-TERM DEBT

As of March 31, 2022, the District has a Sterling Lease debt of \$2,082,000 secured to pay for the District's Energy Efficiency Project. The energy savings for this project will be cost neutral for the District. This lease is for the remaining term of 15 years at an interest rate of 2.12%. Note E discusses the District's long-term obligations, which consist of compensated absences, net pension liability and OPEB liability.

AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2022

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's property tax receipts were \$5,119 less than budgeted for the fiscal year, and \$185,652 more than collected in the prior fiscal year which is primarily due to increasing property values.

The final budget approved by the Board of Directors on March 25, 2021 reflected a projected surplus of \$13,417, inclusive of a \$90,000 contribution to the Equipment Reserve and a Board required contribution of \$5,000 to the ADA reserve and a combined contribution of \$113,482 to the CalPERS unfunded Liability reserve and CEPPT and a \$25,000 contribution to the Future Capital Construction Reserve. In 2021/2022, the District's base property tax revenues increased by 5%. The Mid-Year Budget Revision reflected a \$14,826 forecasted surplus.

The Year in Review

Several accomplishments warrant mention for FY 2021/2022:

ARD purchased a few Assets for the District's Replacement Plan. These Assets were funded through the General Fund. Some of the notable asset purchases included the following:

- A new Irrigation Pump and the installation of Filter for Ashford Park
- A new Pool Chemical Controller for Placer Hills Pool
- 2 new Computer Servers, one for Recreation Community Center and one for Canyon View Community Center
- A new Pool Cover for Placer Hills Pool
- 2 Whole house fans for Recreation Gym

**AUBURN AREA RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2022**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

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

2007/2008:	\$ 2,711,000
2008/2009:	\$ 2,695,000
2009/2010:	\$ 2,628,000
2010/2011:	\$ 2,443,000
2011/2012:	\$ 2,354,000
2012/2013:	\$ 2,494,000
2013/2014:	\$ 2,466,000
2014/2015:	\$ 2,604,000
2015/2016:	\$ 2,824,980
2016/2017:	\$ 2,999,467
2017/2018:	\$ 3,117,857
2018/2019:	\$ 3,298,841
2019/2020:	\$ 3,479,345
2020/2021:	\$ 3,615,399
2021/2022:	\$ 3,798,975

The District has been able to balance its budgets each year through attrition, cost cutting, control of benefit expenses and shrewd purchasing of supplies and services. This past year has seen a continued modest increase in property tax revenues. Program revenues had a continued recovery from the Pandemic years which reflected revenue growth for 2021-2022.

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

The audit for Fiscal 2021/2022 may also be viewed at the District's website, www.auburnrec.com

Auburn Area Recreation and Park District
471 Maidu Drive
Auburn, CA 95603
(530) 537-2185

BASIC FINANCIAL STATEMENTS

AUBURN AREA RECREATION AND PARK DISTRICT

STATEMENT OF NET POSITION

March 31, 2022

ASSETS	
Cash and investments	\$ 3,656,385
Restricted cash and investments	456,235
Accounts receivable	42,138
Due from other governments	68,209
Prepaid expenses	57,365
Noncurrent assets:	
Net pension asset	33,404
Capital assets:	
Nondepreciable	4,325,082
Depreciable, net	4,908,970
Total capital assets	<u>9,234,052</u>
TOTAL ASSETS	<u>13,547,788</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pensions	<u>291,643</u>
	<u>291,643</u>
LIABILITIES	
Accounts payable	195,280
Accrued payroll	161,619
Retention payable	108,521
Unearned revenue	116,601
Compensated absences - due within one year	151,679
Lease payable - due within one year	119,000
Due in more than one year:	
Lease payable	1,963,000
Other postemployment benefits (OPEB) liability	313,240
TOTAL LIABILITIES	<u>3,128,940</u>
DEFERRED INFLOWS OF RESOURCES	
Pensions	232,350
Other postemployment benefits (OPEB)	105,254
	<u>337,604</u>
NET POSITION	
Net investment in capital assets	7,178,167
Restricted for:	
City mitigation projects	207,207
Youth assistance	49,126
Arboretum grant projects	13,276
Foundation activities	7,306
Atwood projects	2,429
Unrestricted	<u>2,915,376</u>
NET POSITION	<u>\$ 10,372,887</u>

The accompanying notes are an integral part of these financial statements.

AUBURN AREA RECREATION AND PARK DISTRICT

STATEMENT OF ACTIVITIES

For the Year Ended March 31, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position	
		Charges for Services	Operating Contributions and Grants		Capital Contributions and Grants
GOVERNMENTAL ACTIVITIES:					
Parks and recreation	\$ 4,620,750	\$ 1,384,772	\$ 424,982	\$ 81,329	\$ (2,729,667)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 4,620,750	\$ 1,384,772	\$ 424,982	\$ 81,329	(2,729,667)
GENERAL REVENUES					
Property taxes					3,772,090
Special assessments					26,885
Interest earnings					(80,715)
Other revenues					42,604
TOTAL GENERAL REVENUES					3,760,864
Change in net position					1,031,197
Net position at beginning of year					9,341,690
NET POSITION AT END OF FISCAL YEAR					\$ 10,372,887

The accompanying notes are an integral part of these financial statements.

AUBURN AREA RECREATION AND PARK DISTRICT

BALANCE SHEETS - GOVERNMENTAL FUNDS

March 31, 2022

	<u>Non-Major Funds</u>			Total Governmental Funds
	<u>General Fund</u>	<u>Atwood Park Fund</u>	<u>City Mitigation Fund</u>	
ASSETS				
Cash and investments	\$ 3,449,178		\$ 207,207	\$ 3,656,385
Restricted cash and investments	456,235			456,235
Accounts receivable	42,138			42,138
Due from other funds		\$ 2,429		2,429
Prepaid costs	57,365			57,365
Due from other governments	68,209			68,209
TOTAL ASSETS	<u>\$ 4,073,125</u>	<u>\$ 2,429</u>	<u>\$ 207,207</u>	<u>\$ 4,282,761</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	\$ 184,245			\$ 184,245
Accrued payroll	161,619			161,619
Retention payable	108,521			108,521
Unearned revenue	116,601			116,601
Due to other funds	2,429			2,429
TOTAL LIABILITIES	<u>573,415</u>	<u>-</u>		<u>573,415</u>
FUND BALANCE				
Nonspendable	57,365			57,365
Restricted	95,823	\$ 2,429	\$ 207,207	305,459
Committed	1,743,335			1,743,335
Unassigned	1,603,187			1,603,187
TOTAL FUND BALANCE	<u>3,499,710</u>	<u>2,429</u>	<u>207,207</u>	<u>3,709,346</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 4,073,125</u>	<u>\$ 2,429</u>	<u>\$ 207,207</u>	<u>\$ 4,282,761</u>

The accompanying notes are an integral part of these financial statements.

AUBURN AREA RECREATION AND PARK DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEETS TO THE
GOVERNMENT-WIDE STATEMENT OF NET POSITION

March 31, 2022

Fund Balances of Governmental Funds	\$ 3,709,346
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.	9,234,052
Pension contributions subsequent to the valuation measurement date and other items will reduce the pension liability in the future and are reported as deferred outflows of resources on the statement of net position.	291,643
Long-term assets are not due and payable in the current period and therefore are not reported in the funds.	
Net pension asset	33,404
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated absences	(151,679)
Interest payable	(11,035)
Lease payable	(2,082,000)
OPEB liability	(313,240)
Employee pension and OPEB differences to be recognized in the future as pension or OPEB expense are reported as deferred inflows of resources on the statement of net position.	<u>(337,604)</u>
Net position of governmental activities	<u><u>\$ 10,372,887</u></u>

The accompanying notes are an integral part of these financial statements.

AUBURN AREA RECREATION AND PARK DISTRICT
 STATEMENTS OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended March 31, 2022

	Non-Major Funds			Total Funds
	General Fund	Atwood Park Fund	City Mitigation Fund	
REVENUES				
Property taxes	\$ 3,772,090			\$ 3,772,090
Charges for current services	1,215,926			1,215,926
Special assessments		\$ 26,885		26,885
Rents and concessions	168,846			168,846
Interest income	(81,154)		\$ 439	(80,715)
Grants and donations	484,311			484,311
Mitigation fees	22,000			22,000
Other revenues	42,658			42,658
Total revenues	<u>5,624,677</u>	<u>26,885</u>	<u>439</u>	<u>5,652,001</u>
EXPENDITURES				
Salaries and benefits	3,337,299	6,027		3,343,326
Services and supplies	1,517,900	19,017		1,536,917
Debt service				
Principal	108,000			108,000
Interest	42,244			42,244
Capital outlay	2,342,563			2,342,563
Total expenditures	<u>7,348,006</u>	<u>25,044</u>	<u>-</u>	<u>7,373,050</u>
Excess (Deficit) of Revenues Over (Under) Expenditures	(1,723,329)	1,841	439	(1,721,049)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	1,800			1,800
Operating transfers in		1,641	-	1,641
Operating transfers out	(1,641)	-		(1,641)
Total other Financing Sources (Uses)	<u>159</u>	<u>1,641</u>	<u>-</u>	<u>1,800</u>
Change in fund balance	(1,723,170)	3,482	439	(1,719,249)
Fund Balances, March 31, 2021	<u>5,222,880</u>	<u>(1,053)</u>	<u>206,768</u>	<u>5,428,595</u>
Fund Balances, March 31, 2022	<u>\$ 3,499,710</u>	<u>\$ 2,429</u>	<u>\$ 207,207</u>	<u>\$ 3,709,346</u>

The accompanying notes are an integral part of these financial statements.

AUBURN AREA RECREATION AND PARK DISTRICT

RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

For the Year Ended March 31, 2022

Net Change in Fund Balances - Total Governmental Funds \$ (1,719,249)

Amounts reported for governmental activities in the Statement of Activities differ from the amounts reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:

Cost of assets capitalized	2,342,563
Depreciation expense	(455,763)

Governmental funds report proceeds from disposal of capital assets as revenues. However, in the government-wide statement of activities only the gain or (loss) on the sale of capital assets is reported. This is the difference between the gain or (loss) and proceeds. (88,887)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Government-wide Statement of Net Position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position

Principal repayment	108,000
---------------------	---------

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in interest payable	(3,168)
Change in compensated absences liability	(10,863)
Change in net pension obligation and deferred outflows/inflows of resources related to employee pensions	893,814
Change in OPEB liability and deferred outflows/inflows of resources related to OPEB	(35,250)

Change in net position of governmental activities	<u>\$ 1,031,197</u>
---	---------------------

The accompanying notes are an integral part of these financial statements.

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: The Auburn Area Recreation and Park District (the District) was organized in 1948 by a vote of the public and operates under the California Public Resources Code Section 5780. The District is operated under the direction of a five-member board duly elected and empowered by the electorate with sole authority over the District operations.

In addition to providing recreational programs and services to the community, the District maintains park sites serving residents of the Auburn area. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to local governments.

The District has defined its reporting entity in accordance with accounting principles generally accepted in the United States of America, which provide guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

Based upon the aforementioned oversight criteria, the following are component units:

The Friends of the Auburn Area Recreation and Park, Inc. (the Foundation) was created as a non-profit entity under section 501(c)(3) to receive donations, obtain grants, and conduct fundraising events to generate revenues that will enhance the District's recreation programs. The Foundation is reported as a blended component unit of the District because the District's governing body is also the governing body of the Foundation. The Foundation's funds are reported as restricted assets on the District's financial statements as a component of the general fund as of the year ended December 31, 2021 since the Foundation has a different fiscal year end than the District.

Basis of Presentation – Government-wide Financial Statements: The government-wide financial statements (i.e., the statement of net position and statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District has no business-type activities.

The statement of activities presents direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

When both restricted and unrestricted net position is available, restricted resources are used only after the unrestricted resources are depleted.

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation – Fund Financial Statements: The accounts of the District are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. Each fund is established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions, or limitations.

The District reports the following major governmental fund:

General Fund – The General Fund is the primary operating fund of the District. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

In addition to the General Fund, the District also has special revenue funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes that are nonmajor funds:

Atwood Park Special Revenue Fund – to account for revenues and the associated expenditures of fees levied on property owners of the District that are specifically restricted for installation, maintenance and servicing of public facilities within Atwood Park.

City Mitigation Special Revenue Fund – to account for revenues and the associated expenditures of fees levied on property owners of the District that are specifically restricted for installation, maintenance and servicing of public facilities within the City of Auburn.

Measurement Focus and Basis of Accounting: The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period, usually 60 days. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources. The District considers property taxes available if they are collected within sixty-days after year-end.

Budgetary Principles: As required by the laws of the State of California, the District prepares and legally adopts a final balanced operating budget on or before April 1 of each fiscal year. Public hearings are conducted on the proposed final budget to review all appropriations and the sources of financing.

Operating budgets are adopted for the General Fund on the modified accrual basis of accounting. Budgetary control and the legal level of control are at the object level which classifies expenditures by type of goods purchased and services obtained. The Statements of Revenues, Expenditures – Budget to Actual present

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

revenues at the source level and expenditures at the function level. It is not feasible to compare budget to actual data at the object level in this report. Significant amendments and appropriation transfers from contingencies must be approved by the District's Board of Directors. Supplemental appropriations financed by unanticipated revenues also must be approved by the Board.

The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is at the object level. Object levels of expenditures are as follows: salaries and benefits, services and supplies, other charges including debt service, capital outlay, contingencies, expenditure transfers, and other financing uses.

Restricted Cash and Investments: The amount reported as restricted cash and investments consist of debt proceeds from a Site Lease to be used to design, construct and install energy conservation measures at the District facilities and funds deposited into a Section 115 plan trust.

Prepaid Expenses: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses/costs in both the government-wide and fund financial statements. Prepaid costs are reported in the fund financial statements as non-spendable fund balance to indicate they do not constitute resources available for appropriation.

Capital Assets: Capital assets, which include land, structures and improvements, machinery and equipment, and infrastructure assets, are reported in government-wide financial statements. Capital assets are defined as assets with an initial individual cost of more than \$3,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated acquisition value at the date of donation. Capital outlay is recorded as expenditures of the governmental funds and as assets in the government-wide financial statements to the extent the District's capitalization threshold is met. Amortization of assets acquired by way of capital leases are included in depreciation and amortization. Structures, improvements, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Structures	20 years
Equipment	10 years
Computer Equipment	3 years
Vehicles	8 years
Furniture	10 years
Small Tools	5 years

Compensated Absences: The District personnel policy allows employees to accumulate earned but unused vacation. Unused accrued vacation time will be paid to employees upon separation from the District's service, subject to a vesting policy. The cost of vacation is recorded in the period accrued.

Amounts that are expected to be liquidated with expendable available financial resources, for example, as a result of employee resignations or retirements that are currently payable are reported as expenditures and fund liabilities of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources represent a reconciling item between the fund and government-wide presentation. No expenditure is reported in a governmental fund financial statements for these amounts. Compensated absences are liquidated by the General Fund.

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows and Inflows of Resources: In addition to assets and liabilities, the statement of net position reports separate sections for deferred outflows and deferred inflows of resources. *Deferred outflows of resources* represent a consumption of net position by the government that is applicable to a future reporting period. *Deferred inflows of resources* represent an acquisition of net position that is applicable to a future reporting period. These amounts will not be recognized as an outflow of resources (expense) or an inflow of resources (revenue) until the earnings process is complete. Deferred outflows and inflows of resources represent amounts deferred related to the District's pension and OPEB plans as described in Notes G and H.

Pensions: For purposes of measuring the net pension asset/liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Property Taxes: The County of Placer (the County) is responsible for the collection and allocation of property taxes. Under California law, property taxes are assessed and collected by the County up to 1% of the full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. The valuation/lien date for all property taxes is January 1. Secured property tax is due in two instalments; the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent penalties after April 10. These taxes are secured by liens on the property being taxed. Unsecured taxes are due in one instalment on billing and are subject to late payment penalties if paid after August 31.

The term "unsecured" refers to taxes on personal property other than land and buildings. Property tax revenues are recognized in the fiscal year for which they are levied, provided they are due and collected within sixty days after fiscal year-end. The County apportions secured property tax revenue in accordance with the alternate methods of distribution, the "Teeter Plan," as prescribed by Section 4717 of the California Revenue and Taxation code. Therefore, the District receives 100% of the secured property tax levies to which it is entitled, whether or not collected. Unsecured delinquent taxes are considered fully collectible.

Unearned Revenue: Unearned revenue represents fees received prior to March 31, 2022 for events that take place after March 31, 2022.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from these estimates.

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Transactions: Operating transfers are transactions to allocate resources from one fund to another fund not contingent on the incurrence of specific expenditures in the receiving fund. Interfund transfers are generally recorded as operating transfers in and operating transfers out in the same accounting period.

Transactions between funds that represent lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). Eliminations have not been made between or within the fund types.

Fund Balance: In the fund financial statements, governmental funds report non-spendable, restricted, committed, assigned and unassigned balances.

Nonspendable Funds – Fund balance should be reported as nonspendable when the amounts cannot be spent because they are either not in spendable form, or are legally or contractually required to be maintained intact. Nonspendable balances are not expected to be converted to cash within the next operating cycle, which comprise prepaid items.

Restricted Funds – Fund balance should be reported as restricted when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed Funds – Fund balance should be reported as committed when the amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority, the District’s Board of Directors. These amounts cannot be used for any other purpose unless the District’s Board modifies, or removes the fund balance commitment.

Assigned Funds – Fund balance should be reported as assigned when the amounts are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned Funds – Unassigned fund balance is the residual classification of the District’s funds and includes all spendable amounts that have not been restricted, committed, or assigned to specific purposes.

Net Position: The government-wide financial statements utilize a net position presentation. Net position is categorized as investment in capital assets (net of related debt), restricted and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category represents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the District not restricted for any project or other purpose.

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District's Board establishes, modifies or rescinds fund balance commitments and assignments by passage of a resolution. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted, committed, assigned and unassigned resources as they are needed. The District's committed, assigned, or unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

New Pronouncements: In June 2017, the GASB issued Statement No. 87, *Leases*. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the lease's guidance, unless specifically excluded in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. This Statement addresses a number of practice issues identified during the implementation of certain GASB Statements, including 1) the applicability of Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits; 2) the applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements; 3) measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; 4) reporting by public entity and reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature. This Statement is applicable for item 4 above upon its issuance and is effective for the other items above for reporting periods beginning after June 15, 2021.

In April 2022, the GASB issued Statement No. 99, *Omnibus 2022*. This Statement enhances comparability in accounting and financial reporting and consistency in authoritative literature, including the clarification of provisions of Statement 87, *Leases*, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset and identification of lease incentives; clarification of provisions in Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, related to the focus of the government-wide financial statements; terminology updates related to provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*; and terminology used in Statement No. 53 to refer to resource flows statements. The provisions of this Statement are effective immediately through periods beginning after June 15, 2023.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or paid in cash or

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

settled through noncash means and leave that has been used but not paid in cash or settled through noncash means. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in the liability for compensated absences. This Statement requires that a liability for certain types of compensated absences, including parental leave, military leave and jury duty leave, not be recognized until the leave commences. Certain salary related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. Governments are allowed to disclose the net change in the liability if identified as such in the footnotes to the financial statements. The provisions of this Statement are effective for years beginning after December 15, 2023.

The District is currently analyzing the impact of the required implementation of these new statements.

NOTE B – CASH AND INVESTMENTS

Cash and cash investments as of March 31, 2022 are classified in the accompanying financial statements as follows:

Cash and investments	\$3,656,385
Restricted cash and investments	<u>456,235</u>
	<u>\$4,112,620</u>

At March 31, 2022, the District's total cash and investments at fair value were as follows:

Cash:	
Imprest cash	\$ 580
Deposits in financial institutions	<u>276,225</u>
Total Cash	<u>276,805</u>
Investments:	
County of Placer investment pool	3,405,695
Investments held by pension trust CEPPT	<u>430,120</u>
Total Investments	<u>3,835,815</u>
Total Cash and Investments	<u>\$ 4,112,620</u>

Investment Policy: The County's Board of Supervisors approves an investment policy each year and provides oversight for all pooled investments in the County Treasury. California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The following table identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE B – CASH AND INVESTMENTS (Continued)

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	30 years	No limit	No limit
U.S. Treasury Obligations	5 years	No limit	100%
U.S. Agency Securities	5 years	No limit	75%
Bankers' Acceptances	180 days	40%	30%
Commercial Paper	270 days	40%	40%
Negotiable Certificates of Deposit	5 years	30%	30%
Repurchase Agreements	7 days	25%	20%
Reverse Repurchase Agreements	1 year	20%	May not be purchased
Mutual Funds	N/A	15%	May not be purchased
Money Market Mutual Funds	N/A	20%	10%
Mortgage Backed Securities	5 years	No limit	May not be purchased
County Pooled Investment Funds	N/A	No limit	No limit
Local Agency Investment Fund (LAIF)	365 days	40MM	40MM
Collateralized Obligation	5 years	No limit	May not be purchased
Asset Backed Securities	5 years	No limit	May not be purchased
Collateralized Certificates of Deposit	Not specified	No limit	20%
CDARS Certificates of Deposit	Not specified	30%	30%
Supranational - Washington dollar			
Denominated IDR, IFC or IAD	5 years	30%	30%
Corporate Notes	5 years	30%	30%

The District complied with the provisions of the California Government Code pertaining to the types of investments held, the institutions in which deposits were made and the security requirements. The District will continue to monitor compliance with applicable statutes pertaining to public deposits and investments.

Investment in the County of Placer Investment Pool: The District's cash is held in the County of Placer's cash and investment pool which is managed by the Placer County Treasurer. The District's cash balances invested in the Placer County Treasurer's cash and investment pool are stated at amortized cost, which approximates fair value. The amount invested by all public agencies in Placer County's cash and investment pool is \$1,773,273,392 at March 31, 2022. Placer County does not invest in any derivative financial products. The Placer County Treasury Investment Oversight Committee (Committee) has oversight responsibility for Sacramento County's cash and investment pool. The Committee consists of ten members as designated by State law. The value of pool shares in Placer County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's position in the pool. Investments held in the County's investment pool are available on demand to the District and are stated at cost, which approximates fair value. The Treasurer may require 30 days written notice prior to any withdrawals. This investment is not subject to categorization under GASB No. 3.

Investments in Pension Trust: The District established a Section 115 trust account with CalPERS entitled California Employers' Pension Prefunding Trust (CEPPT) to hold assets that are legally restricted for use in administering the District's pension plan. Trust account holders can select from two strategy options for investments. The District has invested in both the asset allocation Strategy 1 and 2 portfolios. Both portfolios seek to provide capital appreciation and income, but the Strategy 1 portfolio has a higher

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE B – CASH AND INVESTMENTS (Continued)

allocation to equities than bonds. The CEPPT Strategy 1 and Strategy 2 portfolio consists of the following asset classes and corresponding benchmarks:

Asset Class	Strategy 1 Target Allocation	Strategy 2 Target Allocation	Target Range	Benchmark
Global Equity	40%	14%	+/- 5%	MSCI All Country World Index IMI (net)
Fixed Income	47%	73%	+/- 5%	Bloomberg Barclays U.S. Aggregate Bond Index
Treasury Inflation-Protected Securities (TIPS)	5%	5%	+/- 5%	Bloomberg Barclays U.S. TIPS Index, Series L
Real Estate Investment Trusts (REITs)	8%	8%	+/- 5%	FTSE EPRA/NAREIT Developed Index (net)
Cash	0%	0%	+/- 5%	91 Day Treasury Bill
Total	100%	100%		

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Investment Type	Total	13 to 24 Months	Over 5 Years
County of Placer Investment Pool	\$ 3,405,695	\$ 3,405,695	
CEPPT - Mutual Funds	430,120		\$ 430,120
	\$ 3,835,815	\$ 3,405,695	\$ 430,120

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County’s external investment pool and CEPPT investments are not rated.

Concentration of Credit Risk: The investment policy of the District limits the amount that can be invested in any one issuer to the California Government Code. There are no investments in any one issuer (other than external investment pools) that represent 5% or more of total District investments.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counter-party (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party. Custodial credit risk does not apply to a local government’s indirect deposits or investments in securities with governmental investment pools (such as the County of Sacramento investment pool). The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE B – CASH AND INVESTMENTS (Continued)

value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Custodial credit risk does not apply to a local government’s indirect deposits or investments in securities through the use of government investment pools.

At March 31, 2022, the carrying amounts of the District’s deposits were \$276,225, and the balances in financial institutions were \$352,387. Of the balance in financial institutions, \$278,216, was covered by federal depository insurance and \$74,171 at March 31, 2022, was covered by the pledging financial institution with assets held in a common pool for the District and other governmental agencies, but not in the name of the District.

NOTE C – INTERFUND TRANSACTIONS

Due to/from other funds: Amounts due to and from other funds are cash balances in restricted funds held in the General Fund. Due to/from other funds consisted of the following at March 31, 2022:

Receivable Fund	Payable Fund	Amount
Atwood Park Fund	General Fund	\$ 2,429
		<u>\$ 2,429</u>

Transfer in/out: With Board approval, resources may be transferred from one District fund to another. Transfers between funds during the fiscal year ended March 31, 2022 were as follows:

Transfer In	Transfer Out	Amount
Atwood Park Fund	General Fund	\$ 1,641 (a)
		<u>\$ 1,641</u>

(a) - Transfer to adjust for park expenses paid out of General Fund

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE D – CAPITAL ASSETS

Capital assets activity for the year ended March 31, 2022, is as follows:

	Balance at March 31, 2021	Additions	Deletions	Transfers	Balance at March 31, 2022
<u>Governmental Activities</u>					
Capital assets, not being depreciated:					
Land	\$ 1,970,546				\$ 1,970,546
Construction in progress	1,479,285	\$ 2,211,939	\$ (85,826)	\$ (1,250,862)	2,354,536
Total capital assets, not being depreciated	3,449,831	2,211,939	(85,826)	(1,250,862)	4,325,082
Capital assets, being depreciated:					
Buildings and improvements	12,847,427	43,821	(37,602)	1,250,862	14,104,508
Equipment and furniture	1,474,220	86,803	(55,608)		1,505,415
Vehicles	282,551		(12,588)		269,963
Total capital assets, being depreciated	14,604,198	130,624	(105,798)	1,250,862	15,879,886
Less accumulate depreciation:					
Buildings and improvements	(9,729,983)	(340,426)	37,602		(10,032,807)
Equipment and furniture	(676,174)	(103,493)	53,805		(725,862)
Vehicles	(211,733)	(11,844)	11,330		(212,247)
Total accumulated depreciation	(10,617,890)	(455,763)	102,737		(10,970,916)
Total capital assets being depreciated, net	3,986,308	(325,139)	(3,061)	1,250,862	4,908,970
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	\$ 7,436,139	\$ 1,886,800	\$ (88,887)	\$ -	\$ 9,234,052

Depreciation expense for the year was \$455,763 and was all charged to the recreation function.

NOTE E – LONG-TERM OBLIGATIONS

The following is a summary of long-term liabilities for the year ended March 31, 2022:

	Balance March 31, 2021	Additions	Deletions	Balance March 31, 2022	Due Within One Year
Governmental Activities:					
Lease payable	\$ 2,190,000		\$ 108,000	\$ 2,082,000	\$ 119,000
Compensated absences	140,816	\$ 10,863		151,679	151,679
Net pension liability (asset)	1,238,090		1,271,494	(33,404)	
OPEB liability	298,223	15,017		313,240	
Totals	\$ 3,867,129	\$ 25,880	\$ 1,379,494	\$ 2,513,515	\$ 270,679

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE E – LONG-TERM OBLIGATIONS(Continued)

Lease Payable: On January 1, 2021, the District executed a lease agreement with CSDA Finance Corporation in the amount of \$2,190,000, which was subsequently assigned to Sterling National Bank, to finance the design and build of energy conservation measures for the District. Principal payments of \$54,000 to \$80,000 and interest payments of \$848 to \$22,069 are due semi-annually on January 1 and July 1 through January 1, 2037. The lease bears an interest rate of 2.12%. The financing was secured as a result of the Design-Build Energy Services Agreement that the District entered into with Centrica Business Solutions Services Inc. to design, construct and install energy conservation measures into the District's facilities. In the event of default, the lessor may exercise any and all remedies available under law or granted under the lease agreement.

The annual requirements to amortize the outstanding long-term liabilities were as follows at March 31, 2022:

Years Ending March 31	Principal	Interest	Total
2023	\$ 119,000	\$ 43,513	\$ 162,513
2024	122,000	40,969	162,969
2025	125,000	38,361	163,361
2026	127,000	35,711	162,711
2027	130,000	32,998	162,998
2028-2032	691,000	122,292	813,292
2033-2037	768,000	45,474	813,474
	\$ 2,082,000	\$ 359,318	\$ 2,441,318

AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE F – FUND BALANCE

The following are the components of the Governmental Funds fund balances.

	General	Atwood Park Funds	City Mitigation Fund	Total Governmental Funds
Fund balances:				
Nonspendable:				
Prepaid expenses	\$ 57,365			\$ 57,365
Total Nonspendable	<u>57,365</u>			<u>57,365</u>
Restricted for:				
Energy efficiency projects	26,115			26,115
Foundation activities	7,306			7,306
Youth assistance	49,126			49,126
Arboretum grant projects	13,276			13,276
Atwood projects		\$ 2,429		2,429
City mitigation projects			\$ 207,207	207,207
Total Restricted	<u>95,823</u>	<u>2,429</u>	<u>207,207</u>	<u>305,459</u>
Committed:				
Future capital construction	699,370			699,370
Annual equipment replacement	703,959			703,959
COVID relief funding	314,974			314,974
ADA reserve	25,032			25,032
Total Committed	<u>1,743,335</u>			<u>1,743,335</u>
Unassigned:				
Annual contingency	70,000			70,000
Unassigned	1,533,187			1,533,187
Total Unassigned	<u>1,603,187</u>			<u>1,603,187</u>
Total Fund Balances	<u>\$ 3,499,710</u>	<u>\$ 2,429</u>	<u>\$ 207,207</u>	<u>\$ 3,709,346</u>

NOTE G – DEFINED BENEFIT PENSION PLAN

Plan Description: All qualified permanent and probationary employees are eligible to participate in the District's cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). The District has the following cost-sharing rate plans:

- Miscellaneous Plan
- PEPRA Miscellaneous Plan

Benefit provisions under the Plan are established by State statute and Board resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at www.calpers.ca.gov.

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 55 (62 for PEPRA Miscellaneous Plan) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The Plan’s provisions and benefits in effect at March 31, 2022, are summarized as follows:

	Miscellaneous Plan (Prior to January 1, 2013)	PEPRA Miscellaneous Plan (On or after January 1, 2013)
Hire date		
Benefit formula (at full retirement)	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.092% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.000%	7.250%
Required employer contribution rates - April to June 2021	11.199%	7.874%
Required employer contribution rates - July 2021 to March 2022	11.060%	7.730%

In addition to the contribution rates above, the District was required to make payments of \$71,541 toward its unfunded actuarial liability during the year ended March 31, 2022. The Miscellaneous Plan is closed to new members that are not already CalPERS eligible participants.

Contributions: Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended March 31, 2022, the employer contribution to the Plan (all rate plans combined) was \$487,936, including the contribution for the employer’s unfunded actuarial liability.

Pension Liabilities. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions: As of March 31, 2022, the District reported a net pension asset for its proportionate share of the net pension liability/asset of \$33,404.

The District’s net pension liability/asset is measured as the proportionate share of the net pension liability/asset. The net pension liability/asset of the Plan is measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability/asset was determined by an actuarial valuation as

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability/asset was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of March 31, 2022 and 2021 were as follows:

	<u>Miscellaneous Plan</u>
Proportion - June 30, 2020	0.02935%
Proportion - June 30, 2021	-0.00176%
Change - Increase (Decrease)	-0.03111%

For the year ended March 31, 2022, the District recognized pension credit of \$684,666. At March 31, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to the Plan combined from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 208,649	
Change in assumptions		
Net differences between projected and actual earnings on plan investments	29,160	
Difference between actual and allocated contributions		\$ 113,947
Difference between expected and actual experience	(3,746)	
Adjustment due to differences in proportions	<u>57,580</u>	<u>118,403</u>
Total	<u>\$ 291,643</u>	<u>\$ 232,350</u>

The \$208,649 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the following fiscal year. Other amounts reported as net deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Fiscal Year Ended June 30</u>	
2023	\$ (52,035)
2024	(57,938)
2025	(47,440)
2026	<u>8,057</u>
	<u>\$ (149,356)</u>

AUBURN AREA RECREATION AND PARK DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions: The total pension liabilities in the actuarial valuations for the Plan was determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by entry age and service
Mortality	Derived using CalPERS Membership Data for all Funds

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2020 valuation were based on the results of a December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website.

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

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.15 percent investment return assumption used in this accounting valuation is gross of administrative expenses. Administrative expenses are assumed to be 15 basis points.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

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

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%		-0.92%
Total	<u>100.0%</u>		

(a) An expected inflation of 2.00% used for this period.

(b) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability for the Plans, calculated using the discount rate for the Plans, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease	6.15%
Net Pension Liability	\$ 958,501
Current Discount Rate	7.15%
Net Pension Asset	\$ (33,404)
1% Increase	8.15%
Net Pension Asset	\$ (853,398)

Pension Plan Fiduciary Net Position: Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE H – OTHER POSTEMPLOYMENT BENEFIT PLANS

Plan Description: The District administers a single employer defined benefit healthcare plan (the Retiree Health Plan). The District currently provides retiree health benefits to eligible Non-bargaining employees. The District sponsors healthcare coverage under the California Public Employees Medical and Hospital Care Act (“PEMHCA”), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options.

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE H – OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

Non-represented employees are eligible for District-paid retiree medical benefits upon attainment of age 50 and 5 years of service. The District contributes the PEMHCA minimum under the unequal method (5% times number of years the District has been in PEMHCA). The District’s non-represented group joined PEMHCA in 2015. Employees must work more than 30 hours a week to be eligible for benefits. The statutory minimum was \$143.00 per month for 2021 that the District designates for PEMHCA. The \$143.00 per month increased to \$149.00 per month in 2022, which is scheduled by law to be indexed with medical inflation (CPI). In addition to the PEMHCA minimum, the District pays all administrative fees.

The Plan does not issue separate financial statements. No assets are accumulated in a trust that meets the criteria in GASB Statement 75, paragraph 4, to pay related benefits.

Employees Covered by Benefit Terms: As of the March 31, 2022 valuation, the following employees were covered by the Plan’s benefit terms:

Active employees	33
Inactive employees or beneficiaries currently receiving benefit payments	<u>2</u>
	<u>35</u>

Contributions: The contribution requirements of Plan members and the District are established and may be amended by the District’s Board of Directors subject to the District’s Memorandums of Understanding with bargaining units. The required contribution is based on actual retiree health insurance premium payments required under the Plan. For the year ended March 31, 2022, the District contributed \$441 to the Plan through pay-as-you-go health insurance benefit payments on behalf of Plan members. Plan members did not make any contributions to the Plan. The District does not contribute to a trust fund on behalf of employees.

OPEB Liability: The District’s OPEB liability of \$313,240 was measured as of March 31, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of March 31, 2020.

Actuarial Assumptions: The net OPEB liability in the March 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.83%
Salary increases	2.75%
Inflation	2.75%
Healthcare cost trend rates	5.80% for 2022; and decreasing to rate of 5.00% for 2030 and later years
Mortality rates	RP-2014 Employee Mortality Table, without projection
Pre-Retirement	RP-2014 Health Annuitant Mortality Table, without projection

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection.

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE H – OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

Discount Rate: The discount rate used to measure the total OPEB liability was 2.83%. The discount rate is based on the Fidelity GO AA 20 Years Municipal Index. The discount rate was increased from 2.27% to 2.83% for the year ended March 31, 2022.

Changes in the Total OPEB Liability: The change in the total OPEB liability for the plan is as follows:

	<u>Total OPEB Liability</u>
Balance at March 31, 2021	\$ 298,223
Changes for the year:	
Service cost	37,604
Interest on the total OPEB liability	7,613
Change in assumption on other inputs	(29,274)
Benefit payments	<u>(926)</u>
Net changes	<u>15,017</u>
Balance at March 31, 2022	<u>\$ 313,240</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease <u>1.83%</u>	Discount Rate <u>2.83%</u>	1% Increase <u>3.83%</u>
Total OPEB liability	\$ 367,992	\$ 313,240	\$ 268,466

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	1% Decrease 4.80% for 2021 (4.80% decreasing to <u>4.00%</u>)	Current Healthcare Cost Trend Rates 5.80% for 2021 (5.80% decreasing to <u>5.00%</u>)	1% Increase 6.80% for 2021 (6.80% decreasing to <u>6.00%</u>)
Total OPEB liability	\$ 248,301	\$ 313,240	\$ 400,803

OPEB Plan Fiduciary Net Position: The Plan does not have fiduciary net position as the District does not contribute to a qualified trust fund on behalf of the participants.

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE H – OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:

For the year ended March 31, 2022, the District recognized OPEB expense of \$36,176. At March 31, 2022, the District reported deferred inflows of \$105,254 for changes in assumptions or other inputs. These changes of assumptions are recognized over the expected average remaining service lifetime (EARSL), which was 13.4 years at March 31, 2020 valuation date. Deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended March 31</u>	
2023	\$ (9,041)
2024	(9,041)
2025	(9,041)
2026	(9,041)
2027	(9,041)
Thereafter	<u>(60,049)</u>
	<u>\$ (105,254)</u>

NOTE I – RISK MANAGEMENT

The District is self-insured for comprehensive liability coverage as a member of the California Association for Park and Recreation Insurance (CAPRI). CAPRI is a public agency risk pool created pursuant to a joint powers' agreement between the numerous member Districts. CAPRI manages one pool for all member agencies. Each member pays an annual premium to the system based on numerous factors including the number of personnel, types and values of assets held, and an experience factor. CAPRI reinsures through a commercial carrier for claims in excess of \$1,000,000 for each insured event. The District also participates in the Special District Risk Management Authority (SDRMA) Workers' Compensation and Employers' Liability Coverage Agreement.

Coverage provided under CAPRI and SDRMA are as follows:

Workers' compensation coverage of \$5,000,000 under (SDRMA) with zero-member deductible.

Comprehensive general liability coverage with a \$25,000,000, including \$1,000,000 (CAPRI) self-insured limit per occurrence for personal injury and property damage to which the coverage applies. There is no deductible to the District.

Public officials and employee liability coverage with a \$1,000,000 annual aggregate limit per member district because of a wrongful act which occurs during the coverage period for which the coverage applies. There is a \$25,000 deductible for any covered claim for wrongful termination payable by the District.

Flood and earthquake coverage with an annual aggregate limit of \$5,000,000 for all the member districts. The deductible for all loss or damage arising from the risks of flood and/or earthquake is \$50,000 per occurrence, or 5% for earthquake and \$50,000 for flood or wildfire, of the value of the building, contents, and/or structure damaged, whichever is greater.

Theft and employee dishonesty coverage with a limit of \$1,000,000 and a deductible of up to \$25,000 per occurrence, with \$5,000 deductible.

AUBURN AREA RECREATION AND PARK DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

March 31, 2022

NOTE J – COMMITMENTS AND CONTINGENCIES

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on the District's operation and financial performance depends on certain developments, including the duration and spread of the outbreak, and the impact on customers, taxpayers, employees and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition or results of operations is uncertain and the accompanying financial statements include no adjustments relating to the effects of the pandemic.

REQUIRED SUPPLEMENTARY INFORMATION

AUBURN AREA RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND

For the Year Ended March 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 3,804,247	\$ 3,804,247	\$ 3,772,090	\$ (32,157)
Charges for current services	1,183,103	1,183,103	1,215,926	32,823
Rents and concessions	178,525	178,525	168,846	(9,679)
Capital contributions	-	-	22,000	22,000
Interest income	9,987	9,987	(81,154)	(91,141)
Grants and donations	318,688	318,688	484,311	165,623
Other revenues	45,424	45,424	42,658	(2,766)
Total revenues	<u>5,539,974</u>	<u>5,539,974</u>	<u>5,624,677</u>	<u>84,703</u>
EXPENDITURES				
Salaries and benefits	3,365,340	3,365,340	3,337,299	28,041
Services and supplies	1,650,299	1,650,299	1,517,900	132,399
Debt service				
Principal	108,000	108,000	108,000	-
Interest	42,245	42,245	42,244	1
Capital outlay	2,928,159	2,928,159	2,342,563	585,596
Total expenditures	<u>8,094,043</u>	<u>8,094,043</u>	<u>7,348,006</u>	<u>746,037</u>
Excess (Deficit) of Revenues Over (Under) Expenditures	(2,554,069)	(2,554,069)	(1,723,329)	830,740
Other Financing Sources (Uses)				
Proceeds from capital assets	-	-	1,800	1,800
Operating transfers out	-	-	(1,641)	(1,641)
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>159</u>	<u>159</u>
Change in fund balance	(2,554,069)	(2,554,069)	(1,723,170)	830,899
Fund Balances, March 31, 2021	<u>5,222,880</u>	<u>5,222,880</u>	<u>5,222,880</u>	<u>-</u>
Fund Balances, March 31, 2022	<u>\$ 2,668,811</u>	<u>\$ 2,668,811</u>	<u>\$ 3,499,710</u>	<u>\$ 830,899</u>

AUBURN AREA RECREATION AND PARK DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended March 31, 2022

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (UNAUDITED)
Last 10 Years

	March 31, 2022	March 31, 2021	March 31, 2020	March 31, 2019	March 31, 2018	March 31, 2017	March 31, 2016	March 31, 2015
Proportion of the Net Pension (Asset) Liability	(0.00176%)	0.02935%	0.02691%	0.02480%	0.02452%	2.24600%	0.02011%	Varies by plan
Proportionate Share of the Net Pension (Asset) Liability	\$ (33,404)	\$ 1,238,090	\$ 1,077,429	\$ 934,476	\$ 966,748	\$ 780,085	\$ 458,264	\$ 458,264
Covered Payroll - Plan Measurement Period	\$ 1,796,643	\$ 1,967,040	\$ 1,807,953	\$ 2,059,494	\$ 1,874,726	\$ 1,719,670	\$ 1,333,961	\$ 1,333,961
Proportionate Share of the Net Pension (Asset) Liability as Percentage of Covered Payroll	-1.86%	62.94%	59.59%	45.37%	51.57%	45.36%	34.35%	34.35%
Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset) Liability	100.44%	81.76%	82.80%	83.05%	80.31%	80.64%	84.02%	86.17%

Notes to Schedule

Change in Benefit Terms None

Changes in Assumptions The demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate.

Omitted Years GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to this date.

SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN (UNAUDITED)
Last 10 Years

	March 31, 2022	March 31, 2021	March 31, 2020	March 31, 2019	March 31, 2018	March 31, 2017	March 31, 2016	March 31, 2015
Contractually Required Contribution (Actuarially Determined)	\$ 244,543	\$ 233,538	\$ 164,229	\$ 156,700	\$ 146,616	\$ 128,997	\$ 121,477	\$ 150,179
Contributions in Relation to the Actuarially Determined Contributions	(487,936)	(373,538)	(164,229)	(156,700)	(146,616)	(128,997)	(121,477)	(150,179)
Contribution Deficiency (Excess)	\$ (243,393)	\$ (140,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll - Employer Fiscal Year	\$ 1,905,665	\$ 1,742,314	\$ 1,961,011	\$ 2,244,919	\$ 2,059,494	\$ 1,874,726	\$ 1,719,670	\$ 1,333,961
Contributions as a Percentage of Covered Payroll	12.83%	13.40%	8.37%	6.98%	7.12%	6.88%	7.06%	11.26%

Notes to Schedule

Valuation date June 30, 2019 June 30, 2018 June 30, 2017 June 30, 2016 June 30, 2015 June 30, 2014 June 30, 2013 June 30, 2012

Methods and Assumptions Used to Determine Contribution Rates

Amortization Method	Level dollar amount			Entry age normal		Level percentage of payroll, closed		15-year smoothed market
	Market Value	Market Value	Market Value	Varies, not more than 30 years	Market Value	Market Value		
Remaining Amortization Period								
Asset Valuation Method								
Inflation	2.500% ⁽²⁾	2.500% ⁽²⁾	2.625% ⁽²⁾	2.75% ⁽³⁾	2.75% ⁽²⁾	2.75% ⁽²⁾	2.75% ⁽²⁾	2.75% ⁽²⁾
Salary Increases								
Investment Rate of Return	7.00% ⁽¹⁾	7.00% ⁽¹⁾	7.25% ⁽¹⁾	7.375% ⁽¹⁾	7.50% ⁽¹⁾	7.50% ⁽¹⁾	7.50% ⁽¹⁾	7.50% ⁽¹⁾
Payroll growth	2.750%	2.75%	2.75%	3.00%	3.00%	3.00%	3.00%	3.00%

Notes to Schedule

⁽¹⁾ Net of administrative expenses, includes inflation.

⁽²⁾ Varies by entry age and service.

⁽³⁾ 3.20% to 12.20% depending on entry age and service.

Omitted Years GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to this date. Future years will be reported prospectively as they become available.

AUBURN AREA RECREATION AND PARK DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended March 31, 2022

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS (UNAUDITED)

	2022	2021	2020
Total OPEB liability:			
Service cost	\$ 37,604	\$ 28,779	\$ 16,000
Interest	7,613	5,992	5,614
Changes in benefit terms		108,149	
Changes in assumptions or other inputs	(29,274)	(91,877)	
Benefit payments	(926)	(584)	(462)
Net change in total OPEB liability	15,017	50,459	21,152
Total OPEB liability - beginning	298,223	247,764	226,612
Total OPEB liability - ending	<u>\$ 313,240</u>	<u>\$ 298,223</u>	<u>\$ 247,764</u>
Covered-employee payroll - measurement period	<u>\$ 1,787,813</u>	<u>\$ 1,562,465</u>	<u>\$ 719,947</u>
Total OPEB liability as percentage of covered-employee payroll	<u>17.52%</u>	<u>19.09%</u>	<u>34.41%</u>
Notes to schedule:			
Valuation date	March 31, 2020	March 31, 2020	March 31, 2020
Measurement period - fiscal year ended	March 31, 2022	March 31, 2021	March 31, 2020

Note: No assets are accumulated in a trust that meets the criteria in GASB Statement 75, paragraph 4, to pay related benefits.

Omitted years: GASB Statement No. 75 was implemented during the year ended March 31, 2020. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

INDEPENDENT ACCOUNTANTS' REPORT ON AGREED-UPON PROCEDURES
APPLIED TO APPROPRIATIONS LIMIT TESTING

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

We have performed the procedures enumerated below to the accompanying calculation of the Appropriation Limit of the Auburn Area Recreation and Park District (the District) for the year ended March 31, 2022. These procedures, which were agreed to by the District and the League of California Cities (as presented in the publication entitled Article XIII-B *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed By of the California Constitution*) were performed solely to assist the District in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The District management is responsible for the appropriations limit calculation. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the District's calculation of the 2021/2022 appropriations limit and compared the limit and annual adjustment factors included in the calculation to the limit and annual adjustment factors that were adopted by resolution of the Board of Directors.

Finding: No exceptions were noted as a result of our procedures.

2. We compared the methodology used to determine the cost of living adjustment component to Article XIII B which states that the District may annually adjust the component for either the change in California per capita personal income or, the percentage change in the District's assessed valuation which is attributable to non-residential new construction. We recalculated the factor based on the above information.

Finding: No exceptions were noted as a result of our procedures.

3. We compared the methodology used to determine the population adjustment component to Article XIII B which states that the District may annually choose to adjust the component for either the change in population in the County in which the District is located, or the change in population within the unincorporated area of the County in which the District is located. We recalculated the factor based on the above information.

Finding: No exceptions were noted as a result of our procedures.

4. We compared the prior year appropriations limit presented in the accompanying Appropriations Limit Calculation to the prior year appropriations limit adopted by the Board of Directors for the prior year.

Finding: We noted the County prepares the appropriations limit calculation, but the District's Board of Directors does adopt it.

5. We recalculated the 2021/2022 Appropriation Limit by multiplying the product of the two above factors by the 2020/2021 appropriation limit.

Finding: No exceptions were noted as a result of our procedures.

6. We compared the District's actual expenditures to the computed appropriation limit for fiscal year 2021/2022.

Finding: For the 2021/2022 fiscal year, the District's actual expenditures subject to the appropriations limit did not exceed the calculated appropriation limit.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit calculation. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

This report is intended solely for the use of the District and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Richardson & Company, LLP

July 8, 2022

APPENDIX A

**AUBURN AREA RECREATION AND PARK DISTRICT
APPROPRIATION LIMIT CALCULATION
Year Ended March 31, 2022**

**APPROPRIATION LIMIT
ADOPTED BY DISTRICT:**

Recorded in Final 2021/2022 Budget \$ 7,491,010

**APPROPRIATION LIMIT
COMPUTATION PER REVIEW:**

2020/2021 Appropriation Limit \$ 6,980,333

Cost of living factor:

Change in California per capita income 1.0732

Auditor computed limitation 7,491,010

Variance \$ (0)