

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA**

WEDNESDAY, JULY 17, 2019, 2:15 PM

**CANYON VIEW COMMUNITY CENTER
471 MAIDU DRIVE, AUBURN, CA 95603**

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection in the District's Office at 471 Maidu Drive, Auburn, CA 95603. In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact the District Clerk at (530) 537-2187. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

1.0 CALL TO ORDER

Ainsleigh ____ Lynch ____

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 19, 2019 Standing Finance Meeting

Recommendation: Review and approve minutes.

4.2 Annual Audit for Fiscal Year Ended March 31, 2019

Shall the Auburn Area Recreation and Park District (ARD) approve the annual audit for Fiscal Year ended March 31, 2019 conducted by Don Cole and Company and forward it to the Board of Directors for review and approval?

4.3 Review of Cash Requirements for June, 2019

Recommendation: Review and approve cash requirements for June, 2019, forward to the consent calendar for review and approval.

4.4 Review of Financials for June, 2019

Recommendation: Review and approve Financials for June, 2019, forward to the consent calendar for review and approval.

4.5 Lifeguard Training Reimbursement

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

4.6 **Major Expenditures:** None.

4.7 **Discussion Items:**

1. Fee Waiver Log.
2. County Mitigation Fund, current balance \$487,738.

5.0 **ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS**

6.0 **PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

ADJOURNMENT

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

<u>7-12-19</u>	<u>1:00 pm</u>	<u>P. Larson</u>
Date	Time	Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM JUNE 19,
2019 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 19, 2019, 2:30 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 2:33 p.m.

ROLL CALL

Directors Ainsleigh and Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by Directors Ainsleigh and Lynch.

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. 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 21, 2019 Standing Finance Meeting

The Committee reviewed and approved the Minutes from the May 21, 2019 Standing Finance Meeting.

4.2 Review of Cash Requirements for May, 2019

The Committee reviewed and approved the cash requirements for May, 2019 and forwarded them to the consent calendar for review and approval.

4.3 Review of Financials for May, 2019

The Committee reviewed and approved the financials for May, 2019 and forwarded them to the consent calendar for review and approval.

4.4 Major Expenditures: None.

4.5 Discussion Items:

1. Past Employees' Retirement Fund at First Foundation Bank – this item was discussed and direction was given to staff to proceed with sending the money to the State of California.
2. Fee Waiver Log.
3. County Mitigation Fund, current balance \$487,738.

Item 4.2 Cover Sheet for Annual Audit for Fiscal Year 2018/2019

Auburn Area Recreation and Park District Finance Committee meeting July, 2019.

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

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

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

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

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

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

**AUBURN AREA RECREATION AND PARK DISTRICT
 ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED MARCH 31, 2019
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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Other Reporting Required by *Government Auditing Standards*

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

Other Matters

Required Supplementary Information

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

Other Information

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


Don Cole & Company
Sacramento, California

July 5, 2019

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

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

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

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

1. **Statement of Net Position or Balance Sheet**

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

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

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

2. **Statement of Activities or Income Statement**

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

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

3. **Fund Financial Statements**

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

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

Reporting the District's Most Significant Funds

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

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

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

Financial Analysis

Governmental Activities

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

Unrestricted Funds are composed of:

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

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

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

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

Reconciliation of Budget

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

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

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

Capital Assets

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

The Year in Review and Our Future Outlook

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

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

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

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

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

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

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

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

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

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

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

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

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

See accompanying notes to basic financial statements

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

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

See accompanying notes to basic financial statements

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

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

See accompanying notes to basic financial statements

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

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

See accompanying notes to basic financial statements

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

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

See accompanying notes to basic financial statements

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

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

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

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

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

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

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

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

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

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

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

BASIS OF PRESENTATION

A. Government-wide Financial Statements

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

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

B. Fund Financial Statements

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

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

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Fund Financial Statements (continued)

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

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

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

A. Government-wide Financial Statements

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

B. Governmental Fund Financial Statements

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

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

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (continued)

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

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

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

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

CASH AND CASH EQUIVALENTS

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

CAPITAL ASSETS

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

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

CAPITAL ASSETS (continued)

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

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

DUE FROM OTHER GOVERNMENTS

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

VACATION, SICK LEAVE, AND OTHER COMPENSATED ABSENCES

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

NET POSITION

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

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

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

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

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

FUND BALANCE

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

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

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

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

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

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

USE OF ESTIMATES

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

FAIR VALUE MEASUREMENT

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

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

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

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

The District reports assets and liabilities using level 1 inputs.

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

RISK MANAGEMENT

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

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

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

Note 2 CASH AND INVESTMENTS

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

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

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

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

Note 2 CASH AND INVESTMENTS (continued)

POOLED FUNDS

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

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

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

DEPOSITS – CUSTODIAL CREDIT RISK

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

INTEREST RATE RISK

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

CREDIT RISK

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

CONCENTRATION OF CREDIT RISK

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

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

Note 3 CAPITAL ASSETS

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

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

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

Depreciation expense was charged to government functions as follows:

Recreation	\$440,337
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Note 4 PROPERTY TAXES

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

Note 5 CONTINGENCIES

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

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

Note 6 EMPLOYEE RETIREMENT PLAN

A. General Information About the Plan

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

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

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

B. Actuarial Assumptions

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

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

¹ Net of pension plan investment expenses, including inflation

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

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

E. Discount Rate

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

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

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

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

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

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

E. Discount Rate (continued)

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

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

¹ An expected inflation of 2.5% used for this period

² An expected inflation of 3.0% used for this period

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

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

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

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

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

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

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

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

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

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

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

Miscellaneous Plan 0.02480%

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

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

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

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

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

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

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

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

Note 7 FUND BALANCE

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

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

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

Note 8 JOINT VENTURE

The District is a member of the California Association for Park and Recreation Indemnity (CAPRI), a joint powers authority. The relationship between the District and CAPRI is such that CAPRI is not a component unit of the District for financial reporting purposes. CAPRI provided liability, property and workers' compensation coverage for the District. CAPRI is governed by a Board consisting of representatives from member agencies. The Board controls their operations, including selection of management and approval of operating budgets, independent of any influence by the member agencies beyond their representation on the Board. Each member agency pays a contribution commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the joint powers authority. Full financial statements are available separately from the California Association for Park and Recreation Indemnity at 6341 Auburn Blvd., Suite A, Citrus Heights, California 95621. Condensed information for CAPRI is as follows:

Entity	CAPRI
Purpose	To pool member contributions and realize the advantages of self-insurance
Participants	As of June 30, 2018 – 58 member districts*
Governing Board	Seven representatives employed by members
Payments for the current year	\$ 174,678
Condensed Financial	June 30, 2018
Total assets	\$ 23,722,024
Deferred outflows of resources	\$ 212,538
Total liabilities	\$ 17,414,153
Deferred inflows of resources	\$ 49,737
Net position	\$ 6,470,672
Total revenues	\$ 9,300,872
Total expenses	\$ 8,664,499
Change in net position	\$ 636,373
Member agencies share of year-end assets, liabilities, or net position	**

* Most current information available

** Has not been calculated

Note 10 SUBSEQUENT EVENTS

Management of the District has evaluated the events subsequent to March 31, 2019 for disclosure and has determined that as of July 5, 2019 there are no material subsequent events that should be disclosed. If events requiring disclosure have occurred between the balance sheet date and the date the financial statements were available to be issued they would be disclosed here.

REQUIRED SUPPLEMENTARY INFORMATION

**AUBURN AREA RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

1. BUDGETARY INFORMATION

The following is the budget comparison schedule for the District.

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Program revenues	\$ 1,114,565	\$ 1,150,375	\$ 1,244,013	\$ 93,638
Rents and concessions	153,385	155,985	166,295	10,310
Grants and donations	33,765	18,330	12,640	(5,690)
Interest income	64,375	65,415	73,352	7,937
Project revenue	-	-	-	-
Mitigation fees	-	-	65,000	65,000
Tax revenue	3,144,093	3,177,026	3,275,620	98,594
Miscellaneous revenues	<u>41,321</u>	<u>54,451</u>	<u>59,081</u>	<u>4,630</u>
Total revenues	<u>4,551,504</u>	<u>\$ 4,621,582</u>	<u>4,896,001</u>	<u>274,419</u>
Expenditures:				
Program expenditures	233,650	254,253	267,081	(12,828)
Operations and supplies	404,580	397,485	340,056	57,429
Utilities	190,660	211,486	234,508	(23,022)
Legal fees	-	-	8,634	(8,634)
Professional services	54,780	53,100	37,488	15,612
Building and grounds maintenance	374,420	414,860	401,735	13,128
Property tax administration/LAFCO	57,900	57,700	93,457	(35,757)
Salaries	3,034,597	3,039,034	2,236,918	802,116
Benefits and payroll costs	-	-	810,242	(810,242)
Capital outlay	<u>805,400</u>	<u>739,105</u>	<u>827,310</u>	<u>(88,205)</u>
Total expenditures	<u>5,155,987</u>	<u>5,167,023</u>	<u>5,257,426</u>	<u>(90,403)</u>
Excess of revenues over expenditures	(604,483)	(545,441)	(361,425)	184,016
Transfers out	<u>-</u>	<u>-</u>	<u>(1,267)</u>	<u>(1,267)</u>
Net change in fund balance	<u>\$ (604,483)</u>	<u>\$ (545,441)</u>	(362,692)	<u>\$ 182,749</u>
Fund balance – beg. of year			<u>3,686,658</u>	
Fund balance – end of year			<u>\$ 3,323,966</u>	

**AUBURN AREA RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

1. DEFINED PENSION PLAN

Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C

	<u>3/31/2019*</u>	<u>3/31/2018*</u>
Plan's Proportion of the Net Pension Liability/(Asset)	0.02480%	0.02452%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$934,476	\$966,748
Plan's Covered-Employee Payroll	\$2,244,919	\$2,059,494
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	41.63%	46.94%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	83.05%	80.31%

Schedule of Plan Contributions

	<u>3/31/2019</u>	<u>3/31/2018</u>
Actuarially Determined Contribution	\$ 156,700	\$ 146,616
Contributions in Relation to the Actuarially Determined Contribution	<u>(156,700)</u>	<u>(146,616)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>
Covered-Employee Payroll	\$2,244,919	\$2,059,494
Contributions as a Percentage of Covered-Employee Payroll	6.98%	7.12%

* the amounts presented for each fiscal year were determined as of the June 30, 2018 measurement date.

**AUBURN AREA RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

The proportion (percentage) of the collective net pension liability represents the District's share of the cost-sharing plan assets offset against the actuarial determined collective pension liability.

The proportionate share (dollar amount) of the collective net pension liability represents the District's share of the cost-sharing plan assets offset against the actuarial determined collective pension liability.

The employer's covered-employee payroll represents the payroll of employees that are provided with pensions through the applicable miscellaneous or safety pension plan.

SCHEDULE OF CONTRIBUTIONS

The employer's contributions to the plans are actuarially determined or based on statutory or contractual requirements which comprise the following: (1) the agent employer's actuarially determined contribution to the pension plan (its statutorily/contractually required contribution), (2) the employer's actual contributions, the difference between the actual and actuarially determined contributions (its statutorily/contractually required contributions), and (3) a ratio of the actual contributions divided by covered-employee payroll.

SUPPLEMENTARY INFORMATION

**AUBURN AREA RECREATION AND PARK DISTRICT
COMBINING BALANCE SHEET – NON-MAJOR FUNDS
MARCH 31, 2019**

	<u>Atwood Park Fund</u>	<u>City Mitigation Fund</u>	<u>Youth Assistance Fund</u>	<u>Total Non-Major Funds</u>
Assets:				
Cash and investments	<u>\$ 1,097</u>	<u>\$ 492,654</u>	<u>\$ 20,203</u>	<u>\$ 513,954</u>
Liabilities:				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Committed	<u>1,097</u>	<u>492,654</u>	<u>20,203</u>	<u>513,954</u>
Total liabilities and fund balance	<u>\$ 1,097</u>	<u>\$ 492,654</u>	<u>\$ 20,203</u>	<u>\$ 513,954</u>

**AUBURN AREA RECREATION AND PARK DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – NON-MAJOR FUNDS
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

	Atwood Park Fund	City Mitigation Fund	Youth Assistance Fund	Total Non-Major Funds
Revenues:				
Rents and concessions	\$ -	\$ -	\$ 68	\$ 68
Grants and donations	-	-	26,607	26,607
Interest income	-	8,717	-	8,717
Mitigation fees	-	122,928	-	122,928
Tax revenue	23,216	-	-	23,216
Miscellaneous revenues	-	-	-	-
Total revenues	<u>23,216</u>	<u>131,645</u>	<u>26,675</u>	<u>181,536</u>
Expenditures:				
Operations and supplies	450	-	16,453	16,903
Utilities	4,288	-	-	4,288
Professional services	6,660	-	-	6,660
Building and grounds	1,804	-	-	1,804
Salaries	8,001	-	-	8,001
Capital outlay	-	58,800	-	58,800
Total expenditures	<u>21,203</u>	<u>58,800</u>	<u>16,453</u>	<u>96,456</u>
Excess (deficiency) of revenues over/(under) expenditures	2,013	72,845	10,222	85,080
Other financing sources (uses):				
Transfers in	<u>1,267</u>	-	-	<u>1,267</u>
Net change in fund balance	3,280	72,845	10,222	86,347
Fund balance – beg. of year	<u>(2,183)</u>	<u>419,809</u>	<u>9,981</u>	<u>427,607</u>
Fund balance – end of year	<u>\$ 1,097</u>	<u>\$ 492,654</u>	<u>\$ 20,203</u>	<u>\$ 513,954</u>

**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

INDEPENDENT AUDITOR'S REPORT

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Auburn Area Recreation and Parks District ("District"), as of and for the year ended March 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued my report thereon dated July 5, 2019.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses or significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Don Cole & Company
Certified Public Accountants
Sacramento, California

July 5, 2019

**DON COLE
& COMPANY**
CERTIFIED PUBLIC ACCOUNTANT

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

**AUBURN AREA RECREATION AND PARK DISTRICT
 ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED MARCH 31, 2019
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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Other Reporting Required by Government Auditing Standards

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

Other Matters

Required Supplementary Information

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

Other Information

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


Don Cole & Company
Sacramento, California

July 5, 2019

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

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

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

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

1. **Statement of Net Position or Balance Sheet**

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

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

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

2. **Statement of Activities or Income Statement**

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

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

3. **Fund Financial Statements**

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

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

Reporting the District's Most Significant Funds

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

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

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

Financial Analysis

Governmental Activities

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

Unrestricted Funds are composed of:

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

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

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

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

Reconciliation of Budget

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

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

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

Capital Assets

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

The Year in Review and Our Future Outlook

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

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

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

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

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

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

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

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

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

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

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

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

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

See accompanying notes to basic financial statements

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

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

See accompanying notes to basic financial statements

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

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

See accompanying notes to basic financial statements

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

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

See accompanying notes to basic financial statements

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

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

See accompanying notes to basic financial statements

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

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

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

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

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

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

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

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

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

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

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

BASIS OF PRESENTATION

A. Government-wide Financial Statements

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

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

B. Fund Financial Statements

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

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

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Fund Financial Statements (continued)

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

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

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

A. Government-wide Financial Statements

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

B. Governmental Fund Financial Statements

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

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

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (continued)

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

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

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

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

CASH AND CASH EQUIVALENTS

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

CAPITAL ASSETS

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

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

CAPITAL ASSETS (continued)

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

Asset	Years
Structures	20
Equipment	10
Computer equipment	3
Vehicles	8
Furniture	10
Small tools	5

DUE FROM OTHER GOVERNMENTS

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

VACATION, SICK LEAVE, AND OTHER COMPENSATED ABSENCES

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

NET POSITION

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

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

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

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

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

FUND BALANCE

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

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

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

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

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

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

USE OF ESTIMATES

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

FAIR VALUE MEASUREMENT

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

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

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

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

The District reports assets and liabilities using level 1 inputs.

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

RISK MANAGEMENT

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

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

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

Note 2 CASH AND INVESTMENTS

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

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

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

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

Note 2 CASH AND INVESTMENTS (continued)

POOLED FUNDS

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

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

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

DEPOSITS – CUSTODIAL CREDIT RISK

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

INTEREST RATE RISK

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

CREDIT RISK

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

CONCENTRATION OF CREDIT RISK

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

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

Note 3 CAPITAL ASSETS

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

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

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

Depreciation expense was charged to government functions as follows:

Recreation	\$440,337
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Note 4 PROPERTY TAXES

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

Note 5 CONTINGENCIES

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

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

Note 6 EMPLOYEE RETIREMENT PLAN

A. General Information About the Plan

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

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

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

B. Actuarial Assumptions

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

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

¹ Net of pension plan investment expenses, including inflation

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

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

E. Discount Rate

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

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

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

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

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

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

E. Discount Rate (continued)

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

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

¹ An expected inflation of 2.5% used for this period

² An expected inflation of 3.0% used for this period

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

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

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

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

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

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

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

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

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

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

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

Miscellaneous Plan 0.02480%

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

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

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

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

Note 6 EMPLOYEE RETIREMENT PLAN (continued)

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

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

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

Note 7 FUND BALANCE

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

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

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

Note 8 JOINT VENTURE

The District is a member of the California Association for Park and Recreation Indemnity (CAPRI), a joint powers authority. The relationship between the District and CAPRI is such that CAPRI is not a component unit of the District for financial reporting purposes. CAPRI provided liability, property and workers' compensation coverage for the District. CAPRI is governed by a Board consisting of representatives from member agencies. The Board controls their operations, including selection of management and approval of operating budgets, independent of any influence by the member agencies beyond their representation on the Board. Each member agency pays a contribution commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the joint powers authority. Full financial statements are available separately from the California Association for Park and Recreation Indemnity at 6341 Auburn Blvd., Suite A, Citrus Heights, California 95621. Condensed information for CAPRI is as follows:

Entity	CAPRI
Purpose	To pool member contributions and realize the advantages of self-insurance
Participants	As of June 30, 2018 – 58 member districts*
Governing Board	Seven representatives employed by members
Payments for the current year	\$ 174,678
Condensed Financial	June 30, 2018
Total assets	\$ 23,722,024
Deferred outflows of resources	\$ 212,538
Total liabilities	\$ 17,414,153
Deferred inflows of resources	\$ 49,737
Net position	\$ 6,470,672
Total revenues	\$ 9,300,872
Total expenses	\$ 8,664,499
Change in net position	\$ 636,373
Member agencies share of year-end assets, liabilities, or net position	**

* Most current information available

** Has not been calculated

Note 10 SUBSEQUENT EVENTS

Management of the District has evaluated the events subsequent to March 31, 2019 for disclosure and has determined that as of July 5, 2019 there are no material subsequent events that should be disclosed. If events requiring disclosure have occurred between the balance sheet date and the date the financial statements were available to be issued they would be disclosed here.

REQUIRED SUPPLEMENTARY INFORMATION

**AUBURN AREA RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

1. BUDGETARY INFORMATION

The following is the budget comparison schedule for the District.

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Program revenues	\$ 1,114,565	\$ 1,150,375	\$ 1,244,013	\$ 93,638
Rents and concessions	153,385	155,985	166,295	10,310
Grants and donations	33,765	18,330	12,640	(5,690)
Interest income	64,375	65,415	73,352	7,937
Project revenue	-	-	-	-
Mitigation fees	-	-	65,000	65,000
Tax revenue	3,144,093	3,177,026	3,275,620	98,594
Miscellaneous revenues	<u>41,321</u>	<u>54,451</u>	<u>59,081</u>	<u>4,630</u>
Total revenues	<u>4,551,504</u>	<u>\$ 4,621,582</u>	<u>4,896,001</u>	<u>274,419</u>
Expenditures:				
Program expenditures	233,650	254,253	267,081	(12,828)
Operations and supplies	404,580	397,485	340,056	57,429
Utilities	190,660	211,486	234,508	(23,022)
Legal fees	-	-	8,634	(8,634)
Professional services	54,780	53,100	37,488	15,612
Building and grounds maintenance	374,420	414,860	401,735	13,128
Property tax administration/LAFCO	57,900	57,700	93,457	(35,757)
Salaries	3,034,597	3,039,034	2,236,918	802,116
Benefits and payroll costs	-	-	810,242	(810,242)
Capital outlay	<u>805,400</u>	<u>739,105</u>	<u>827,310</u>	<u>(88,205)</u>
Total expenditures	<u>5,155,987</u>	<u>5,167,023</u>	<u>5,257,426</u>	<u>(90,403)</u>
Excess of revenues over expenditures	(604,483)	(545,441)	(361,425)	184,016
Transfers out	<u>-</u>	<u>-</u>	<u>(1,267)</u>	<u>(1,267)</u>
Net change in fund balance	<u>\$ (604,483)</u>	<u>\$ (545,441)</u>	(362,692)	<u>\$ 182,749</u>
Fund balance – beg. of year			<u>3,686,658</u>	
Fund balance – end of year			<u>\$ 3,323,966</u>	

**AUBURN AREA RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

1. DEFINED PENSION PLAN

Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C

	<u>3/31/2019*</u>	<u>3/31/2018*</u>
Plan's Proportion of the Net Pension Liability/(Asset)	0.02480%	0.02452%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$934,476	\$966,748
Plan's Covered-Employee Payroll	\$2,244,919	\$2,059,494
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	41.63%	46.94%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	83.05%	80.31%

Schedule of Plan Contributions

	<u>3/31/2019</u>	<u>3/31/2018</u>
Actuarially Determined Contribution	\$ 156,700	\$ 146,616
Contributions in Relation to the Actuarially Determined Contribution	<u>(156,700)</u>	<u>(146,616)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>
Covered-Employee Payroll	\$2,244,919	\$2,059,494
Contributions as a Percentage of Covered-Employee Payroll	6.98%	7.12%

* the amounts presented for each fiscal year were determined as of the June 30, 2018 measurement date.

**AUBURN AREA RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

The proportion (percentage) of the collective net pension liability represents the District's share of the cost-sharing plan assets offset against the actuarial determined collective pension liability.

The proportionate share (dollar amount) of the collective net pension liability represents the District's share of the cost-sharing plan assets offset against the actuarial determined collective pension liability.

The employer's covered-employee payroll represents the payroll of employees that are provided with pensions through the applicable miscellaneous or safety pension plan.

SCHEDULE OF CONTRIBUTIONS

The employer's contributions to the plans are actuarially determined or based on statutory or contractual requirements which comprise the following: (1) the agent employer's actuarially determined contribution to the pension plan (its statutorily/contractually required contribution), (2) the employer's actual contributions, the difference between the actual and actuarially determined contributions (its statutorily/contractually required contributions), and (3) a ratio of the actual contributions divided by covered-employee payroll.

SUPPLEMENTARY INFORMATION

**AUBURN AREA RECREATION AND PARK DISTRICT
COMBINING BALANCE SHEET – NON-MAJOR FUNDS
MARCH 31, 2019**

	<u>Atwood Park Fund</u>	<u>City Mitigation Fund</u>	<u>Youth Assistance Fund</u>	<u>Total Non-Major Funds</u>
Assets:				
Cash and investments	<u>\$ 1,097</u>	<u>\$ 492,654</u>	<u>\$ 20,203</u>	<u>\$ 513,954</u>
Liabilities:				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Committed	<u>1,097</u>	<u>492,654</u>	<u>20,203</u>	<u>513,954</u>
Total liabilities and fund balance	<u><u>\$ 1,097</u></u>	<u><u>\$ 492,654</u></u>	<u><u>\$ 20,203</u></u>	<u><u>\$ 513,954</u></u>

**AUBURN AREA RECREATION AND PARK DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE – NON-MAJOR FUNDS
 FOR THE FISCAL YEAR ENDED MARCH 31, 2019**

	Atwood Park Fund	City Mitigation Fund	Youth Assistance Fund	Total Non-Major Funds
Revenues:				
Rents and concessions	\$ -	\$ -	\$ 68	\$ 68
Grants and donations	-	-	26,607	26,607
Interest income	-	8,717	-	8,717
Mitigation fees	-	122,928	-	122,928
Tax revenue	23,216	-	-	23,216
Miscellaneous revenues	-	-	-	-
Total revenues	<u>23,216</u>	<u>131,645</u>	<u>26,675</u>	<u>181,536</u>
Expenditures:				
Operations and supplies	450	-	16,453	16,903
Utilities	4,288	-	-	4,288
Professional services	6,660	-	-	6,660
Building and grounds	1,804	-	-	1,804
Salaries	8,001	-	-	8,001
Capital outlay	-	58,800	-	58,800
Total expenditures	<u>21,203</u>	<u>58,800</u>	<u>16,453</u>	<u>96,456</u>
Excess (deficiency) of revenues over/(under) expenditures	2,013	72,845	10,222	85,080
Other financing sources (uses):				
Transfers in	<u>1,267</u>	<u>-</u>	<u>-</u>	<u>1,267</u>
Net change in fund balance	3,280	72,845	10,222	86,347
Fund balance – beg. of year	<u>(2,183)</u>	<u>419,809</u>	<u>9,981</u>	<u>427,607</u>
Fund balance – end of year	<u>\$ 1,097</u>	<u>\$ 492,654</u>	<u>\$ 20,203</u>	<u>\$ 513,954</u>

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

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

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

Recommendation: Staff recommends that the Committee forward the annual audit to the Board with a positive recommendation.

Attachment:

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

January 22, 2019

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

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

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

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

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

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

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

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

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

Very truly yours,


Don Cole & Company

RESPONSE:

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

Signed: 

Title: *Administrative Services Manager*

July 5, 2019

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

COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE

I have audited the financial statements of the Auburn Area Recreation and Parks District (District) as of and for the year ended March 31, 2019 and have issued my report thereon dated July 5, 2019. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my engagement letter to you dated May 20, 2019. Professional standards also require that I communicate to you the following information related to my audit.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, I will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. I noted no transactions 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.

Accounting Estimates

Accounting estimates are an integral part of the financial statements 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.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as financial accounting, reporting or auditing matter, whether or not resolved to my satisfaction, which could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit and management facilitated the audit process in every way requested.

Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management in performing and completing my audit.

Corrected and Uncorrected Misstatements

Professional standards require me to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Management Representations

I have requested certain representations from management that are included in the management representation letter dated July 5, 2019.

Management Consultation 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 me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

I generally discuss a variety of matter, 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 my responses were not a condition to my retention.

Other Matters

With respect to the additional information accompanying the financial statements, I made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to my audit of the financial statements. I compared and reconciled the additional information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

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

Very truly yours,


Don Cole & Company
Certified Public Accountants
Sacramento, California

SECTION: 4.0

**ITEM: 4.3 REVIEW OF CASH REQUIREMENTS FOR
MAY, 2019**

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

STAFF

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

SEE ATTACHED LISTING

OF EXPENSES: \$113,624.04

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

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

Sorted By: Check Date

* Voided Checks

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

* Voided Checks

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

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
18683	V0004	Valley Truck & Tractor Co.	6/21/2019	COMM 1ST	PMCHK00002568	\$209.26
18684	W0001	Walker's Office Supplies, Inc.	6/21/2019	COMM 1ST	PMCHK00002568	\$1,547.03
18685	W0003	Warehouse Paint Incorporated	6/21/2019	COMM 1ST	PMCHK00002568	\$875.21
18686	W0019	Waterloo Tent & Tarp Company,	6/21/2019	COMM 1ST	PMCHK00002568	\$831.46
18687	Y0002	Yuba Safe & Lock, Inc.	6/21/2019	COMM 1ST	PMCHK00002568	\$886.17
18700	P0021	Petty Cash	6/27/2019	COMM 1ST	PMCHK00002571	\$223.44
18691	S0016	Sam's Club	6/28/2019	COMM 1ST	PMCHK00002570	\$271.18
18692	S1007	Stationary Engineers, Local 39	6/28/2019	COMM 1ST	PMCHK00002570	\$390.69
18693	TEMPA	Auburn Host Lions	6/28/2019	COMM 1ST	PMCHK00002570	\$75.00
18694	TEMPH	Christine Haven	6/28/2019	COMM 1ST	PMCHK00002570	\$100.00
18695	TEMPJ	Sue Jessup	6/28/2019	COMM 1ST	PMCHK00002570	\$100.00
18696	TEMPM	Alayna McCabe	6/28/2019	COMM 1ST	PMCHK00002570	\$65.00
18697	TEMPR	Virginia Ryan	6/28/2019	COMM 1ST	PMCHK00002570	\$725.00
18698	TEMPW	Angela Wade	6/28/2019	COMM 1ST	PMCHK00002570	\$340.00
18699	U0033	United States Treasury	6/28/2019	COMM 1ST	PMCHK00002570	\$75.00
Total Checks: 134						Total Amount of Checks: \$113,624.04

SECTION: 4.0

**ITEM: 4.4 REVIEW OF FINANCIALS FOR
JUNE, 2019**

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

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

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

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

ASSETS

Current Assets

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

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

Fixed Assets

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,850,618.21
Fixed Assets: Equipment	1,033,763.22
Fixed Assets: Computer Equipment & Software	139,790.60
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	104,734.72
Construction In Progress	459,600.47
Less: Accumulated Depreciation	(9,958,827.00)

Total Fixed Assets **\$6,865,508.98**

TOTAL ASSETS **\$11,831,962.57**

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

LIABILITIES AND NET POSITON

Current Liabilities

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

Total Current Liabilities	\$130,051.96
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Fund Balances

Investments in Fixed Assets	6,865,508.98
GFB: Youth Assistance Fund	15,762.20
GFB: General Fund Balance	925,601.49
RFB: Reserved (City Mitigation)	476,161.64
RFB: Equip Replacement Reserve	872,281.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	875,098.49
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	503.53
DFB: Atwood – Equipment Repl Fund	1,003.66
DFB: Calpers – Unfunded Liability Fund	183,200.00
DFB: ADA Reserves	25,031.75

Net Position	998,481.42
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Total Assets	6,865,508.98
Total Unrestricted Funds GFB	941,363.69
Total Reserved Funds	2,673,541.85
Total Designated Funds	223,014.67

TOTAL LIABILITIES AND NET POSITION	<u>\$11,831,962.57</u>
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Auburn Area Recreation & Park District

Profit & Loss

ALL DEPARTMENTS

Auburn Rec & Park

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

For All Segment1s

For All Segment4s

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

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

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

Auburn Rec & Park

Transfers to General Fund
4/1/2019 to 6/30/2019

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

Auburn Rec & Park

Profit & Loss - Detail
 4/1/2019 to 6/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	1,793.00	11,384.00	10,230.00	1,154.00	111.28
Aub Elem DSC Rev	2,437.00	29,402.00	28,590.00	812.00	102.84
Skyridge DSC Rev	1,478.00	23,480.00	21,200.00	2,280.00	110.76
Day Camp Rev	55,580.00	126,962.00	135,170.00	(8,208.00)	93.93
Preschool Revenue	0.00	7,986.00	7,650.00	336.00	104.39
Newcastle DSC Revenue	3,735.14	35,506.14	32,200.00	3,306.14	110.27
Adult Softball	7,189.00	9,877.00	13,550.00	(3,673.00)	72.89
Adult Basketball	120.00	4,509.00	2,230.00	2,279.00	202.20
Sr. Sports	0.00	56.00	80.00	(24.00)	70.00
Adult Volleyball	36.00	996.00	1,580.00	(584.00)	63.04
Pickle Ball Revenue	265.00	2,613.00	2,380.00	233.00	109.79
Adult Classes	2,167.00	10,092.00	11,040.00	(948.00)	91.41
Adult Class Rev - Bureau	802.00	4,037.00	5,170.00	(1,133.00)	78.09
Bocce Ball Prog Revenue	60.00	100.00	480.00	(380.00)	20.83
Youth Classes	4,030.00	15,179.00	9,890.00	5,289.00	153.48
Youth Class Rev - Bureau	(36.00)	444.00	300.00	144.00	148.00
Youth Archery	(60.00)	0.00	0.00	0.00	0.00
Aquatic Activities	4,178.00	6,283.00	5,060.00	1,223.00	124.17
Aquatic Activities - PH Pool	0.00	0.00	1,010.00	(1,010.00)	0.00
Master Swim Revenue	1,130.00	1,964.00	2,130.00	(166.00)	92.21
Public Swim - MS Sierra Pool	18,432.50	19,612.50	19,520.00	92.50	100.47
Public Swim - Placer Hills Pool	1,941.00	1,941.00	1,540.00	401.00	126.04
Swim Lessons	8,170.00	22,978.20	21,720.00	1,258.20	105.79
Swim Lessons - PH	3,182.00	7,794.00	7,120.00	674.00	109.47
Swim Team Revenue	3,222.00	14,137.00	23,220.00	(9,083.00)	60.88
Synchro Team	525.00	8,165.00	8,020.00	145.00	101.81
Youth Camps Revenue	6,972.00	35,345.00	21,370.00	13,975.00	165.40

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	4,729.00	18,028.00	13,040.00	4,988.00	138.25
Youth Sports Camps	2,223.00	8,326.00	7,450.00	876.00	111.76
Youth Sports Camps - Bureau	0.00	0.00	2,000.00	(2,000.00)	0.00
Special Events	1,888.00	3,278.00	1,200.00	2,078.00	273.17
Party in the Park Revenue	2,720.00	4,420.00	4,180.00	240.00	105.74
Ukulele Festival Revenue	1,977.50	3,735.00	6,910.00	(3,175.00)	54.05
Food Truck Fiesta Revenue	200.00	1,055.00	0.00	1,055.00	0.00
Great Obstacle Scramble Revenue	475.00	1,200.00	1,500.00	(300.00)	80.00
Dead Festival Rev	980.00	2,075.00	0.00	2,075.00	0.00
String Fling Revenue	950.00	4,364.50	4,540.00	(175.50)	96.13
Auburn Harvest Festival	100.00	2,105.00	2,170.00	(65.00)	97.01
Out of District Fees	2,467.11	5,859.91	4,930.00	929.91	118.86
Out of District Fees - Bureau	179.00	823.00	590.00	233.00	139.49
Return check fees	0.00	0.00	70.00	(70.00)	0.00
Total Parks and Recreation Services	146,237.25	456,112.25	441,030.00	15,082.25	103.42
Rents & Concessions	(1,629.40)	(10,054.80)	(9,430.00)	(624.80)	106.63
Fee Waivers, Public	0.00	0.00	(170.00)	170.00	0.00
Fee Waivers, Public, Reclamation	1,629.40	10,054.80	9,600.00	454.80	104.74
Fee Waiver - Offset	165.00	480.00	950.00	(470.00)	50.53
Blue Bird Room-CVCC	0.00	99.00	120.00	(21.00)	82.50
Stella Irving Rental Revenue - Rec	614.00	3,591.60	5,480.00	(1,888.40)	65.54
Lakeside Rental Revenue - Reg	0.00	3,111.00	5,770.00	(2,659.00)	53.92
Sierra Room Rental - CVCC	191.00	1,029.00	1,500.00	(471.00)	68.60
Sunset Room Rental - CVCC	0.00	1,516.10	2,020.00	(503.90)	75.05
Canyon View Room Rental - CVCC	495.00	3,264.00	2,560.00	704.00	127.50
Foothills Room Rental - CVCC	5,537.95	9,126.95	11,130.00	(2,003.05)	82.00
Pool Rental Rev - Sierra/Splash	0.00	1,580.00	2,150.00	(570.00)	73.49

Profit & Loss - Detail
4/1/2019 to 6/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
American River Room - CVCC	385.00	2,053.00	1,480.00	573.00	138.72
Conference Rental Revenue - Rec	45.00	90.00	130.00	(40.00)	69.23
Conference (Module) Rental - Overlook	550.00	3,157.00	3,350.00	(193.00)	94.24
Gazebo Rentals	0.00	150.00	40.00	110.00	375.00
Rock Creek Modular Rent	0.00	600.00	990.00	(390.00)	60.61
Gym Rental Revenue - Rec	0.00	0.00	100.00	(100.00)	0.00
Gym Rental Revenue - Reg	528.00	2,731.50	680.00	2,051.50	401.69
Tutor Totter Lease Agreement	544.00	1,632.00	1,590.00	42.00	102.64
Kitchen Rental Revenue - Rec	0.00	0.00	50.00	(50.00)	0.00
Kitchen Rental Revenue - CVCC	0.00	0.00	180.00	(180.00)	0.00
Picnic Area Rental Revenue - Rec	915.00	7,558.00	5,550.00	2,008.00	136.18
Picnic Area Rental Revenue - Reg	100.00	1,512.00	1,360.00	152.00	111.18
Picnic Area Rental Revenue - Ash	130.00	593.00	880.00	(287.00)	67.39
Picnic Area Rental Revenue - MV	450.00	3,324.00	3,220.00	104.00	103.23
Field "Recreation" Rental Revenue	0.00	1,737.60	2,440.00	(702.40)	71.21
Field "Bill Beane" Rental - Reg	0.00	61.84	1,070.00	(1,008.16)	5.78
Field "Softball" Rental - MV	0.00	602.48	970.00	(367.52)	62.11
Field Rental - CV	0.00	1,825.90	1,710.00	115.90	106.78
Field Soccer/Baseball-Winchester	0.00	1,290.06	1,040.00	250.06	124.04
Field "Beggs" Rental - Rec	95.91	4,200.01	5,740.00	(1,539.99)	73.17
Field B (softball) Rev - Reg	0.00	1,584.42	1,310.00	274.42	120.95
Field "James" Rental - Rec	693.50	7,834.71	6,740.00	1,094.71	116.24
Field C (Baseball) Rental - Reg	0.00	3,484.04	2,730.00	754.04	127.62
Bocce Ball Field Rental	0.00	116.00	0.00	116.00	0.00
Field "Soccer Regional" Rental	0.00	2,196.57	2,540.00	(343.43)	86.48
Field "Soccer A" Rental - MV	0.00	48.00	0.00	48.00	0.00
Field "Soccer A" Rental - Railhead	4,135.10	4,367.65	4,720.00	(352.35)	92.54
Field "Soccer B" Rental - Railhead	3,161.60	4,316.10	680.00	3,636.10	634.72
Field Lining Revenue - Reg	0.00	160.00	80.00	80.00	200.00
Misc Rents & Concessions	66.00	255.14	1,200.00	(944.86)	21.26

Profit & Loss - Detail
4/1/2019 to 6/30/2019
For All Segment1's
For All Segment4's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Misc Rents & Concessions - Bureau	0.00	891.00	810.00	81.00	110.00
Custodial Fees	1,630.00	10,580.00	10,140.00	440.00	104.34
Meadow Vista Cust Fee	(120.00)	(60.00)	0.00	(60.00)	0.00
Set up/Take Down Fees	50.00	990.00	1,380.00	(390.00)	71.74
Meadow Vista - Alcohol fee	(60.00)	0.00	0.00	0.00	0.00
Total Rents and Concessions	20,302.06	93,679.67	96,580.00	(2,900.33)	97.00
Miscellaneous Revenue					
Meadow Vista Comm Ctr Rental Agreement	(2,100.00)	(760.00)	30.00	(790.00)	(2533.33)
Activity Guide - Advertising Rev	300.00	2,800.00	3,600.00	(800.00)	77.78
Alcohol Permit Fee	520.00	2,420.00	2,350.00	70.00	102.98
Miscellaneous Income - Admin.	0.00	102.30	50.00	52.30	204.60
Miscellaneous Revenue - Recreation	0.00	0.00	180.00	(180.00)	0.00
Verizon Wireless Lease	2,476.12	7,428.36	7,428.00	0.36	100.01
Misc inc - Aquatics	0.00	0.00	230.00	(230.00)	0.00
Miscellaneous Income - Youth Services	0.00	0.00	10.00	(10.00)	0.00
Miscellaneous Income - F & G	0.00	0.00	890.00	(890.00)	0.00
Total Miscellaneous Revenue	1,196.12	11,990.66	14,768.00	(2,777.34)	81.19
Grants & Donations					
Youth Assistance Rev	1,515.25	1,515.25	320.00	1,195.25	473.52
Donation Rev - F & G	0.00	8,250.00	0.00	8,250.00	0.00
Bike Park Donations	0.00	100.00	0.00	100.00	0.00
Total Grants and Donations	1,515.25	9,865.25	320.00	9,545.25	3082.89

Profit & Loss - Detail
4/1/2019 to 6/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Income					
Interest Income - Other	15.59	28.27	200.00	(171.73)	14.14
Interest Revenue - County	6,500.00	21,621.20	18,600.00	3,021.20	116.24
Interest Revenue - City Trust	800.00	2,507.92	1,710.00	797.92	146.66
Total Interest Income	7,315.59	24,157.39	20,510.00	3,647.39	117.78
Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue	146,179.01	1,305,918.60	1,275,220.00	30,698.60	102.41
Current Secured Property Taxes General	0.00	11,047.54	11,500.00	(452.46)	96.07
Homeowner's Prop. Tax Relief	0.00	35,226.54	33,670.00	1,556.54	104.62
Current Supplemental Property Taxes	5,697.89	51,280.98	49,740.00	1,540.98	103.10
Unitary & Op Non-unitary Tax	0.00	0.00	(20.00)	20.00	0.00
Delinq Unsecured Property Taxes	1.40	1.40	0.00	1.40	0.00
Timber Tax Guarantee	0.00	9,625.62	12,168.00	(2,542.38)	79.11
Atwood Tax Revenue	108.16	973.47	870.00	103.47	111.89
Railroad Unitary Property Taxes	66,128.17	66,128.17	0.00	66,128.17	0.00
RDA Pass-Throughs					
Total Tax Revenue	218,114.63	1,480,202.32	1,383,148.00	97,054.32	107.02
TOTAL OPERATING REVENUE	\$394,680.90	\$2,076,007.54	\$1,956,356.00	\$119,651.54	106.12%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					

Profit & Loss - Detail
4/1/2019 to 6/30/2019
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	394,680.90	2,076,007.54	1,956,356.00	119,651.54	106.12
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	326.70	326.70	410.00	(83.30)	79.68
Instructor/Adult Classes	1,408.95	4,276.80	4,180.00	96.80	102.32
Instructor/Adult Classes - Bureau	731.00	2,066.80	1,760.00	306.80	117.43
Instructor/Youth Classes	1,086.75	3,866.70	3,350.00	516.70	115.42
Instr/Youth Classes - Bureau	105.60	105.60	0.00	105.60	0.00
Officials/Adult Softball	962.50	1,540.00	1,930.00	(390.00)	79.79
Officials/Adult Basketball	407.00	407.00	200.00	207.00	203.50
Instructor/Youth Camps	0.00	227.50	110.00	117.50	206.82
Alta Vista/Program Exp	0.00	234.87	300.00	(65.13)	78.29
Aub Elem/Program Exp	28.95	111.31	220.00	(108.69)	50.60
Skyridge/Program Exp	9.48	313.31	530.00	(216.69)	59.12
Day Camp/Program Exp	2,392.73	5,551.60	6,160.00	(608.40)	90.12
Preschool - Program Expense	50.31	187.15	510.00	(322.85)	36.70
Newcastle Program Expense	52.44	433.53	470.00	(36.47)	92.24
Adult Softball Expense	2.68	602.68	1,450.00	(847.32)	41.56
Adult Volleyball Expense	154.14	154.14	130.00	24.14	118.57
Pickle Ball Tennis Expense	242.96	1,440.61	770.00	670.61	187.09
Youth Basketball Expense	10.72	8,875.72	13,030.00	(4,154.28)	68.12
Youth Class Expense	69.18	76.14	0.00	76.14	0.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Aquatic Activities	433.00	688.91	440.00	248.91	156.57
Public Swim Expense	0.00	2,756.07	2,090.00	666.07	131.87
Public Swim Exp - PH Pool	0.00	441.00	450.00	(9.00)	98.00
Swim Lessons	0.00	32.11	40.00	(7.89)	80.28
Swim Team	8.14	218.35	1,420.00	(1,201.65)	15.38
Special Events	88.49	1,524.74	2,120.00	(595.26)	71.92
Party in the Park Expenses	3,955.11	4,514.11	6,630.00	(2,115.89)	68.09
Ukulele Festival Expenses	669.30	1,212.08	2,210.00	(997.92)	54.85
Great Obstacle Scramble Expenses	(76.67)	99.58	400.00	(300.42)	24.90
String Fling Expenses	678.17	5,778.43	3,910.00	1,868.43	147.79
Auburn Harvest Festival Expenses	123.34	552.34	390.00	162.34	141.63
Total Program Expenses	13,920.97	48,615.88	55,610.00	(6,994.12)	87.42
Operations & Supplies					
Cash Short/Over-Cust Serv	139.25	139.25	0.00	139.25	0.00
Merchant Fees - Cust Serv	15.00	1,716.86	2,170.00	(453.14)	79.12
Bad Debt Expense	194.49	194.49	80.00	114.49	243.11
Discounts Taken	0.00	(31.40)	0.00	(31.40)	0.00
Cal Card Incentives	(435.74)	(435.74)	(500.00)	64.26	87.15
Advertising - Youth Services	0.00	130.85	0.00	130.85	0.00
Donations Expense	0.00	500.00	0.00	500.00	0.00
Telephone - Placer Hills Pool	78.97	157.91	220.00	(62.09)	71.78
Telephone - Cust Serv	706.85	2,120.18	2,220.00	(99.82)	95.50
Telephone (CVCC) - Admin	566.74	1,665.74	1,690.00	(24.26)	98.56
Gift Certificates Expensed	290.00	290.00	330.00	(40.00)	87.88
Telephone - Youth Services	0.32	1.02	20.00	(18.98)	5.10
Telephone - Recreation	35.50	74.83	80.00	(5.17)	93.54
Telephone - Preschool	0.18	0.36	0.00	0.36	0.00
Telephone - Facilities & Grounds	1,240.96	2,984.94	2,750.00	234.94	108.54

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone - Day Camp	199.85	599.55	600.00	(0.45)	99.93
Telephone - Newcastle	6.70	10.66	20.00	(9.34)	53.30
Telephone - Aub El	139.95	279.94	260.00	19.94	107.67
Telephone - Alta Vista	2.81	4.14	20.00	(15.86)	20.70
Telephone - Skyridge	99.75	199.39	180.00	19.39	110.77
Postage - Cust Serv	500.00	500.00	0.00	500.00	0.00
Postage - Admin	496.60	491.70	(10.00)	501.70	(4917.00)
Activity Guide Expense	520.00	11,854.51	8,150.00	3,704.51	145.45
Youth Assistance Expense	1,710.00	6,150.90	8,450.00	(2,299.10)	72.79
Office Supplies - Rec	482.38	493.22	700.00	(206.78)	70.46
Office Supplies - Youth Services	76.61	90.54	0.00	90.54	0.00
Office Supplies - F & G	426.06	1,522.15	550.00	972.15	276.76
Office Supplies-Cust Serv	0.00	269.51	1,010.00	(740.49)	26.68
Office Supplies - Admin	225.22	488.63	1,490.00	(1,001.37)	32.79
Duplication Costs - Cust Serv	0.00	0.00	70.00	(70.00)	0.00
Duplication Costs - Admin	18.05	340.07	210.00	130.07	161.94
Office Equip Rental - Cust Serv	927.90	1,527.10	1,140.00	387.10	133.96
Office Equip Rental - Admin	332.48	997.44	1,380.00	(382.56)	72.28
Dining Expense	102.00	221.00	160.00	61.00	138.13
Gas/Mileage Expense - C.Serv	51.75	103.50	100.00	3.50	103.50
Gas/Mileage Expense - Admin	383.24	419.35	390.00	29.35	107.53
Gas/Mileage Expense - Rec.	37.38	56.93	0.00	56.93	0.00
Gas/Mileage Expense - F & G	3,802.08	6,957.37	6,130.00	827.37	113.50
General Administrative Exp - Admin	0.00	0.00	170.00	(170.00)	0.00
Liability Insurance - Admin	6,011.50	18,034.50	18,360.00	(325.50)	98.23
Board Expense	450.02	1,707.77	210.00	1,497.77	813.22
Marketing/Public Relations - Cust Serv	670.25	2,003.24	3,070.00	(1,066.76)	65.25
Dues and Subscriptions - Cust Service	0.00	15.00	0.00	15.00	0.00
Dues and Subscriptions - Admin	200.00	370.00	180.00	190.00	205.56
Dues and Subscriptions - Rec.	0.00	0.00	100.00	(100.00)	0.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Appreciation - Youth Services	0.00	55.57	0.00	55.57	0.00
Staff Development - Admin	104.50	104.50	180.00	(75.50)	58.06
Staff Development - Youth Services	0.00	45.00	170.00	(125.00)	26.47
Staff Development - F & G	204.50	457.23	480.00	(22.77)	95.26
Uniform Exp - F & G	(119.02)	719.59	1,510.00	(790.41)	47.66
Small Equip - Rec Dept	0.00	0.00	30.00	(30.00)	0.00
Small Equipment - Rec Pk	13.67	341.78	460.00	(118.22)	74.30
Small Equipment - Reg Pk	63.58	379.97	410.00	(30.03)	92.68
Small Equipment - MV Park	0.00	307.45	130.00	177.45	236.50
Small Equipment - CVCC	0.00	0.00	110.00	(110.00)	0.00
Field Marking Expense	0.00	182.47	320.00	(137.53)	57.02
Safety Supplies - F & G	148.25	784.90	1,570.00	(785.10)	49.99
Safety Supplies - Rec	0.00	0.00	170.00	(170.00)	0.00
Safety Supplies - Aquatics	0.00	0.00	170.00	(170.00)	0.00
Restroom Supplies - Recreation Park	73.33	480.21	190.00	290.21	252.74
Restroom Supplies - Regional Park	38.99	201.60	210.00	(8.40)	96.00
Restroom Supplies - Ashford Park	35.57	35.57	190.00	(154.43)	18.72
Restroom Supplies - Meadow Vista Park	39.77	39.77	190.00	(150.23)	20.93
Restroom Supplies - Railroad Park	44.01	44.01	190.00	(145.99)	23.16
Restroom Supplies - Overlook Park	33.53	33.53	220.00	(186.47)	15.24
Restroom Supplies - Placer Hills Park	0.00	0.00	60.00	(60.00)	0.00
Restroom Supplies - Rec Comm Ctr	145.93	439.03	270.00	169.03	162.60
Restroom Supplies - Reg Comm Ctr	126.59	357.52	190.00	167.52	188.17
Restroom Supplies - CVCC Comm Ctr	233.31	758.55	260.00	498.55	291.75
Sanitation - Reg Pk - Toilet	450.00	1,350.00	1,350.00	0.00	100.00
Sanitation - Win Pk - Toilet	450.00	1,350.00	1,350.00	0.00	100.00
Sanitation - Rec Pk - ADA Toilet	349.00	1,047.00	700.00	347.00	149.57
Sanitation - Reg - ADA Toilet	349.00	1,047.00	700.00	347.00	149.57
Sanitation - Rec Pk - Debris Box	818.92	1,637.84	1,600.00	37.84	102.37
Sanitation - Reg Pk - Disposal	583.97	1,658.12	1,180.00	478.12	140.52

Profit & Loss - Detail
4/1/2019 to 6/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - MV - Disposal	356.54	1,069.62	720.00	349.62	148.56
Sanitation - CVCC - Disposal	327.34	654.68	640.00	14.68	102.29
Total Operations & Supplies	25,576.38	80,799.91	78,070.00	2,729.91	103.50
Utilities Expense					
Lights - Rec Pk Beggs Field	0.00	377.58	1,140.00	(762.42)	33.12
Lighting Reimb.-Beggs Field	(531.56)	(1,176.74)	(770.00)	(406.74)	152.82
Lights - Rec Pk James Field	0.00	617.64	1,265.00	(647.36)	48.83
Lighting Reimb.-James Field	(689.92)	(1,793.43)	(1,160.00)	(633.43)	154.61
Lights - Rec Field	0.00	189.37	605.00	(415.63)	31.30
Lighting Reimb.-Rec Field	161.25	524.17	325.00	199.17	161.28
Gas/Elect - Rec Comm Ctr - Fac & Grds	0.00	896.53	1,535.00	(638.47)	58.41
Gas/Electric - Reg Comm Ctr	0.00	973.74	1,920.00	(946.26)	50.72
Gas/Electric - CV Comm Ctr	0.00	69.21	160.00	(90.79)	43.26
Electric Reimb.- CV Comm Ctr	(84.51)	(235.77)	(170.00)	(65.77)	138.69
Gas/Electric - CVCC	0.00	3,283.27	4,950.00	(1,666.73)	66.33
Gas/Electric - Sierra Pool	0.00	3,324.12	6,660.00	(3,335.88)	49.91
Gas/Electric - PH Pool	0.00	545.87	2,190.00	(1,644.13)	24.93
Electric - Day Camp	0.00	110.71	170.00	(59.29)	65.12
Gas/Elec - Recreation Park Street lighting	86.34	676.75	1,560.00	(883.25)	43.38
Gas/Electric - Reg Park	0.00	1,079.81	3,480.00	(2,400.19)	31.03
Lighting Reimb.- Reg Park	0.00	(3,915.75)	(4,890.00)	974.25	80.08
Gas/Electric - Ashford Park	36.44	148.97	320.00	(171.03)	46.55
Gas/Electric - MV Park	282.46	475.83	620.00	(144.17)	76.75
Electric - Railroad Park	0.00	35.94	870.00	(834.06)	4.13
Lighting Reimb.-Railroad	(25.57)	(58.37)	(650.00)	591.63	8.98
Gas/Electric - Winchester Park	0.00	13.09	170.00	(156.91)	7.70

Profit & Loss - Detail
4/1/2019 to 6/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Reimbursements - Gas/Elec Pool	(10,565.46)	(10,565.46)	(11,790.00)	1,224.54	89.61
Water - Rec Comm Ctr	440.09	440.09	470.00	(29.91)	93.64
Water - Reg Comm Ctr	153.05	295.50	600.00	(304.50)	49.25
Water - CV Comm Ctr	279.47	545.56	650.00	(104.44)	83.93
Water - CVCC	0.00	576.67	980.00	(403.33)	58.84
Water - Sierra Pool	817.30	817.30	1,630.00	(812.70)	50.14
Water - PH Pool	42.45	42.45	20.00	22.45	212.25
Water - Rec Park	217.46	382.45	1,030.00	(647.55)	37.13
Water - Regional Park	137.37	266.44	1,190.00	(923.56)	22.39
Water - Ashford Park	186.82	473.87	810.00	(336.13)	58.50
Water - MV Park	954.14	1,418.17	1,830.00	(411.83)	77.50
Water - CV Park	419.20	419.20	410.00	9.20	102.24
Water - Railroad Park	262.88	427.87	520.00	(92.13)	82.28
Water - Overlook Park	693.73	693.73	1,050.00	(356.27)	66.07
Water - Placer Hills Park	806.65	1,437.00	420.00	1,017.00	342.14
Water - Atwood	646.87	795.19	330.00	465.19	240.97
Reimb - Water - Sierra Pool	(1,269.80)	(1,269.80)	(1,230.00)	(39.80)	103.24
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,860.00	(757.41)	95.22
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,710.00	(67.56)	96.05
Total Utilities Expense	(6,865.35)	19,055.46	36,140.00	(17,084.54)	52.73
Legal Expenses					
Legal Fees	0.00	7,258.03	6,800.00	458.03	106.74
Total Legal Expense	0.00	7,258.03	6,800.00	458.03	106.74
Professional Services					

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services - Rec	1,753.41	3,617.30	0.00	3,617.30	0.00
Professional Services - YS	64.70	1,197.60	1,650.00	(452.40)	72.58
Professional Services - F & G	2,000.00	3,848.36	3,613.00	235.36	106.51
Professional Services - Bureau of Reclamatic	0.00	1,116.99	1,117.00	(0.01)	100.00
Professional Services - C Serv	0.00	129.50	0.00	129.50	0.00
Professional Services - Admin	385.00	1,619.84	1,690.00	(70.16)	95.85
Total Professional Services	4,203.11	11,529.59	8,070.00	3,459.59	142.87
Bldg & Ground Maintenance					
Equipment Rental - F & G	0.00	180.00	180.00	0.00	100.00
Vehicle Maintenance	691.64	1,805.72	2,620.00	(814.28)	68.92
Maint - Recreation Field	899.24	1,550.17	5,550.00	(3,999.83)	27.93
Maint - CV Baseball Field	226.55	1,727.33	1,500.00	227.33	115.16
Maint - James Field	804.24	2,118.76	1,560.00	558.76	135.82
Maint - Beggs Field	9,985.66	11,573.30	6,940.00	4,633.30	166.76
Maint - Sierra Pool	4,924.10	8,433.54	9,500.00	(1,066.46)	88.77
Reimbursement- Maint Pool	(4,433.66)	(4,433.66)	(3,870.00)	(563.66)	114.57
Maint & Repairs - Equipment	506.42	3,903.31	4,010.00	(106.69)	97.34
Maint - PH Pool	2,067.91	3,075.51	2,040.00	1,035.51	150.76
Maint - MV Soccer Field	0.00	8.50	0.00	8.50	0.00
Maint - Winchester Fields	268.75	268.75	270.00	(1.25)	99.54
Maint - M.V. Tennis Courts	0.00	4,500.00	4,500.00	0.00	100.00
Rep/Maint - Aub EI	0.00	378.19	200.00	178.19	189.10
Rep/Maint - Rock Creek	0.00	27.00	0.00	27.00	0.00
Rep/Maint - Day Camp	218.63	573.27	210.00	363.27	272.99
Maint - Recreation Park	4,216.96	11,865.86	2,780.00	9,085.86	426.83
Maint - Regional Park	2,577.22	9,929.39	7,220.00	2,709.39	137.53
Maint - Ashford Park	2,147.44	2,756.91	430.00	2,326.91	641.14

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Meadow Vista Park	1,541.46	2,035.13	1,460.00	575.13	139.39
Maint - Christian Valley Park	390.35	499.61	690.00	(190.39)	72.41
Maint - Railroad Park	430.00	710.44	620.00	90.44	114.59
Maint - CVCC Park	415.00	535.15	1,530.00	(994.85)	34.98
Maint - Overlook Park	770.45	1,617.68	1,670.00	(52.32)	96.87
Maint - Placer Hills Park	322.50	322.50	480.00	(157.50)	67.19
Maint - Pocket Parks	0.00	133.66	560.00	(426.34)	23.87
Maint - Mt. Vernon Park	53.75	53.75	60.00	(6.25)	89.58
Maint - Winchester Park	75.08	709.70	600.00	109.70	118.28
Maint - Atwood	290.67	508.40	300.00	208.40	169.47
Maint - Shockley Park	322.50	1,321.71	380.00	941.71	347.82
Rep/Maint - Skyridge	41.65	277.16	480.00	(202.84)	57.74
Maint - Ashley Dog Park	131.54	777.03	3,180.00	(2,402.97)	24.44
Maint - Recreation Comm Ctr	455.45	6,458.15	2,580.00	3,878.15	250.32
Maint - Regional Comm Ctr	496.84	2,470.81	2,460.00	10.81	100.44
Maint - Christian Valley Comm Ctr	0.00	93.21	240.00	(146.79)	38.84
Maint - CVCC Comm Ctr	1,531.28	4,390.51	1,410.00	2,980.51	311.38
Maint - Overlook Modular	863.64	931.77	430.00	501.77	216.69
Maint - Regional Tennis Courts	0.00	4,200.00	4,200.00	0.00	100.00
Maint - RH Soccer A	41.77	849.94	900.00	(50.06)	94.44
Maint - Regional Field Soccer	0.00	0.00	740.00	(740.00)	0.00
Maint - RH Soccer B	0.00	511.00	800.00	(289.00)	63.88
Maint - Regional Bill Bean Field	499.38	3,361.13	3,720.00	(358.87)	90.35
Maint - Regional Field B	773.90	897.39	370.00	527.39	242.54
Maint - Regional Field C	534.67	870.95	400.00	470.95	217.74
Tree Maint - Rec Park	0.00	0.00	700.00	(700.00)	0.00
Vandalism Repairs Expense	(67.85)	2,975.65	1,470.00	1,505.65	202.43
Total Building and Grounds Maintenance	35,015.13	97,754.28	78,070.00	19,684.28	125.21

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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
Salaries Expense					
Wages - (Y.Serv) - Manager	6,571.88	16,467.16	15,250.00	1,217.16	107.98
Wages - (Cust Serv) - Full Time	12,373.08	29,443.88	32,760.00	(3,316.12)	89.88
Wages - (Cust Serv) - Part Time	2,551.97	4,878.54	3,720.00	1,158.54	131.14
Wages - (Admin) - Full Time	8,299.51	19,021.51	23,290.00	(4,268.49)	81.67
Wages - (Admin) - Part Time	10,249.60	27,092.34	25,540.00	1,552.34	106.08
Wages - (Y.Serv) - Alta Vista - PT	1,982.57	9,234.32	11,940.00	(2,705.68)	77.34
Wages - (Admin) - Board Pay	2,500.00	5,000.00	5,000.00	0.00	100.00
Wages - (Y. Serv) - AV Maint	0.00	0.00	20.00	(20.00)	0.00
Wages - (Y.Serv) - Aub Elem - PT	6,958.40	20,332.79	19,400.00	932.79	104.81
Wages - (Y.Serv) - AE Maint	0.00	85.77	280.00	(194.23)	30.63
Wages - (Y. Serv) RC Maint	0.00	188.03	80.00	108.03	235.04
Wages - (Y.Serv) - Skyridge - PT	6,421.93	16,602.36	15,050.00	1,552.36	110.32
Wages - (Y.Serv) - Skyridge Maint	0.00	0.00	130.00	(130.00)	0.00
Wages - (Y.Serv) - Day Camp - PT	19,027.78	23,245.11	23,250.00	(4.89)	99.98
Wages - (Y.Serv) - DC Maint	0.00	0.00	340.00	(340.00)	0.00
Wages - (Rec) - Full Time	14,282.55	35,524.18	38,700.00	(3,175.82)	91.79
Wages - (Y. Serv) - Newcastle- PT	6,759.01	20,113.44	18,430.00	1,683.44	109.13
Wages - (Y.Serv) - NC Maint	0.00	0.00	350.00	(350.00)	0.00
Wages - (Rec) - Part Time	0.00	6.18	350.00	(343.82)	1.77
Wages - (Rec) - Seasonal	228.03	331.68	350.00	(18.32)	94.77
Wages - (Rec) - Adult Softball	589.10	1,315.10	1,640.00	(324.90)	80.19
Wages - (Rec) - Adult Basketball	212.29	212.29	210.00	2.29	101.09
Wages - (Y.Serv) - Preschool	400.10	8,039.18	9,240.00	(1,200.82)	87.00
Wages - (Aqua) - Aquatics Coordinator	3,935.22	6,615.30	7,360.00	(744.70)	89.88

Profit & Loss - Detail
4/1/2019 to 6/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Aqua) - Aquatic Activities	842.73	2,547.50	1,820.00	727.50	139.97
Wages - (Aqua) - Public Swim	11,399.49	16,500.59	23,100.00	(6,599.41)	71.43
Wages - (Aqua) - Public Swim-PH	1,526.84	1,526.84	1,490.00	36.84	102.47
Wages - (Aqua) - Swim Lessons	1,212.61	1,212.61	2,560.00	(1,347.39)	47.37
Wages - (Aqua) - Swim Lessons-PH	545.24	545.24	850.00	(304.76)	64.15
Wages - (Aqua) - Master Swim	430.76	1,618.90	2,330.00	(711.10)	69.48
Wages - (Aqua) - Swim Team Coaches	1,593.31	3,155.37	5,240.00	(2,084.63)	60.22
Wages - (Aqua) - Synchronized Swim Coach	3,138.36	5,130.98	6,700.00	(1,569.02)	76.58
Wages - (Fac & Grds) - Fac Attendant - Rec	7,761.36	18,391.09	15,700.00	2,691.09	117.14
Wages - (Fac & Grds) - Fac Att. - CVCC	2,984.87	8,293.76	8,050.00	243.76	103.03
Wages - (Fac & Grds) - Fac Attendant - Reg	4,351.94	10,650.55	8,550.00	2,100.55	124.57
Wages - (Fac & Grds) - Management	11,157.52	32,674.86	31,390.00	1,284.86	104.09
Wages - (Fac & Grds) - Recreation Park	46,313.34	89,944.25	74,860.00	15,084.25	120.15
Wages - (Fac & Grds) - Regional Park	14,244.23	37,189.39	37,340.00	(150.61)	99.60
Wages - (Fac & Grds) - Ashford Park	1,648.82	5,796.67	5,850.00	(53.33)	99.09
Wages - (Fac & Grds) - Meadow Vista Park	3,877.92	10,968.14	11,000.00	(31.86)	99.71
Wages - (Fac & Grds) - CV Comm Center	574.75	2,030.51	1,900.00	130.51	106.87
Wages - (Fac & Grds) - Railroad Park	1,191.07	6,494.02	6,800.00	(305.98)	95.50
Wages - (Fac & Grds) - CVCC	2,520.26	3,403.61	2,300.00	1,103.61	147.98
Wages - (Fac & Grds) - Overlook Park	1,533.03	3,754.71	3,700.00	54.71	101.48
Wages - (Fac & Grds) - Placer Hills Park	1,597.69	3,954.46	5,300.00	(1,345.54)	74.61
Wages - (Fac & Grds) - Pocket Parks	600.07	1,984.32	2,050.00	(65.68)	96.80
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	0.00	300.00	(300.00)	0.00
Wages - (Fac & Grds) - Winchester Park	423.61	842.27	1,050.00	(207.73)	80.22
Wages - (Fac & Grds) - Atwood	294.54	667.30	900.00	(232.70)	74.14
Wages - (Fac & Grds) - Shockley Property	54.09	102.91	500.00	(397.09)	20.58
Wages - (F & G) Special Events	0.00	21.30	200.00	(178.70)	10.65
Wages - District Administrator	13,241.62	29,639.06	30,380.00	(740.94)	97.56
Wages - (Rec) - Special Events	119.21	119.21	390.00	(270.79)	30.57
Wages - (F & G) Uniform Allowance	0.00	8,316.91	8,800.00	(483.09)	94.51

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 6/30/2019
 For All Segment's
 For All Segment's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Salaries Expense	238,522.30	551,226.49	554,080.00	(2,853.51)	99.49
Benefits & Payroll Costs					
ER Taxes - Rec	1,542.34	3,173.41	3,120.00	53.41	101.71
ER Taxes - Aquatics	2,296.13	3,345.76	4,900.00	(1,554.24)	68.28
ER Taxes - Youth Services	3,487.44	9,113.38	9,210.00	(96.62)	98.95
ER Taxes - Fac & Grds	8,048.49	19,098.79	16,780.00	2,318.79	113.82
ER Taxes - Cust Serv	1,256.84	2,728.32	2,800.00	(71.68)	97.44
ER Taxes - Admin	2,843.95	6,273.93	6,410.00	(136.07)	97.88
Employment Expense - Rec	0.00	0.00	70.00	(70.00)	0.00
Employment Expense - Aquatics	420.00	720.00	1,280.00	(560.00)	56.25
Employment Expense - Youth Services	455.00	590.00	770.00	(180.00)	76.62
Employment Expense - Fac & Grds	150.00	150.00	230.00	(80.00)	65.22
Fingerprinting Exp - Recreation	0.00	0.00	40.00	(40.00)	0.00
Fingerprinting Exp - Aquatics	201.00	280.00	570.00	(290.00)	49.12
Fingerprinting Exp - Youth Services	156.00	371.00	210.00	161.00	176.67
Fingerprinting Exp - Fac & Grds	32.00	57.00	60.00	(3.00)	95.00
Fingerprinting Exp - Admin	0.00	0.00	70.00	(70.00)	0.00
Benefits Expense - Recreation	2,103.23	6,497.06	6,540.00	(42.94)	99.34
Benefits Expense - Youth Services	2,792.66	9,318.50	9,400.00	(81.50)	99.13
Benefits Expense - Fac & Grds	15,844.91	52,741.01	57,240.00	(4,498.99)	92.14
Benefits Expense - Cust Serv	2,010.79	6,513.19	6,560.00	(46.81)	99.29
Benefits Expense - Admin	4,700.69	10,189.03	10,310.00	(120.97)	98.83
Employer Retirement Exp. - Rec	1,106.10	3,204.98	3,310.00	(105.02)	96.83
Employer Retirement Exp. - Aquatics	281.56	624.05	620.00	4.05	100.65
Employer Retirement Exp. - Youth Services	2,657.49	7,295.98	7,810.00	(514.02)	93.42
Employer Retirement Exp. - Fac & Grds	5,517.73	17,325.42	18,380.00	(1,054.58)	94.26
Employer Retirement Exp - Cust Serv	973.22	2,809.22	2,950.00	(140.78)	95.23
Employer Retirement Exp. - Admin	2,182.35	5,391.69	6,650.00	(1,258.31)	81.08

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 6/30/2019
 For All Segment's
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Rec	404.85	867.70	950.00	(82.30)	91.34
Worker's Comp - Aquatics	511.53	704.32	1,100.00	(395.68)	64.03
Worker's Comp - Youth Services	914.95	2,297.44	2,680.00	(382.56)	85.73
Worker's Comp - Fac & Grds	8,427.74	20,213.90	17,820.00	2,393.90	113.43
Worker's Comp - Cust Serv	68.02	144.15	150.00	(5.85)	96.10
Worker's Comp - Admin	446.97	959.76	990.00	(30.24)	96.95
Total Benefits and Payroll Costs	71,833.98	192,998.99	199,980.00	(6,981.01)	96.51
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	0.00	3,092.80	3,100.00	(7.20)	99.77
Fixed Asset Purchases - Fac & Grds	(30,404.75)	0.00	30,500.00	(30,500.00)	0.00
Computer Purchases - F & G	2,398.89	2,398.89	2,400.00	(1.11)	99.95
Computer Purchases - Admin	0.00	0.00	2,000.00	(2,000.00)	0.00
Total Fixed Asset Expense	(28,005.86)	5,491.69	38,000.00	(32,508.31)	14.45
Capital Improvement Projects					
CVCC - Bike Park	(246.77)	4,446.06	4,800.00	(353.94)	92.63
Reg Pk Expansion - 24 Acres	164.65	1,683.35	1,500.00	183.35	112.22
Railhead - Rotary Project	(5,338.83)	16,353.49	3,000.00	13,353.49	545.12
Rec Park - Parking lot Repairs	0.00	2.57	0.00	2.57	0.00
REG - Pond Filter Proj	30,562.25	30,562.25	0.00	30,562.25	0.00
Rec - James Field Renovation	337.77	8,617.79	8,500.00	117.79	101.39
Reg - Path of Travel to So Playground	0.00	10.29	0.00	10.29	0.00
Rec - Beggs ADA Repairs	0.00	1,120.00	0.00	1,120.00	0.00
Total Capital Improvement Projects	25,479.07	62,795.80	17,800.00	44,995.80	352.79

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$379,679.73	\$1,077,526.12	\$1,072,620.00	\$4,906.12	100.46%
Net Revenue Over Expenditures	\$15,001.17	\$998,481.42	\$883,736.00	\$114,745.42	112.98%
ADJ. NET REVENUE OVER EXPENDITURES	15,001.17	998,481.42	883,736.00	114,745.42	112.98