

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

**Special District Name: Auburn Recreation and Park District**

Fiscal Year: **2023**

ID Number: **12273103600**

**Certification:**

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

Special District Fiscal Officer

*Veona Galbraith*  
Signature

*Administrative Services Manager*  
Title

*Veona Galbraith*  
Name (Please Print)

*1/31/2024*  
Date

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

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

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

Express Mailing Address:  
Local Government Reporting Section – Special Districts  
Local Government Programs and Services Division  
California State Controller's Office  
3301 C Street, Suite 700  
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/31/2024 1:50:21 PM

Special District Name: Auburn Recreation and Park District  
Special Districts' Financial Transactions Report  
General Information

Fiscal Year: 2023

**District Mailing Address**

Street 1   Has Address Changed?

Street 2

City  State  Zip

Email

**Members of the Governing Body**

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Mike"/>	<input type="text"/>	<input type="text" value="Lynch"/>	<input type="text" value="Director"/>
Member 2	<input type="text" value="Scott"/>	<input type="text"/>	<input type="text" value="Holbrook"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Gordon"/>	<input type="text"/>	<input type="text" value="Ainsley"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Jim"/>	<input type="text"/>	<input type="text" value="Gray"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Sue"/>	<input type="text"/>	<input type="text" value="Ingle"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**District Fiscal Officers**

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Veona"/>	<input type="text"/>	<input type="text" value="Galbraith"/>	<input type="text" value="Administrative Services Manager"/>	<input type="text" value="vgalbraith@auburnrec.com"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Report Prepared By**

First Name  M. I.  Last Name

Telephone  Email

**Independent Auditor**

Firm Name

First Name  M. I.  Last Name

Telephone

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

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

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

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

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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):  
 Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):  
 Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):  
 Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

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

Fiscal Year: 2023

Activity: (1 of 1) (Record Completed)

Recreation and Park

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	3,793,770					3,793,770
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)	219,979					219,979
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments		27,807				27,807
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	4,013,749	27,807	0	0	0	4,041,556
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	18,986	-1,326				17,660
R16.	Rents, Leases, Concessions, and Royalties	218,785					218,785
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	237,771	-1,326	0	0	0	236,445
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	21,359					21,359
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	21,359	0	0	0	0	21,359
R28.	Intergovernmental – Other	263,595					263,595
R29.	Charges for Current Services	1,322,869					1,322,869
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	116,412					116,412
R35.	<b>Total Revenues</b>	\$5,975,755	\$26,481	\$0	\$0	\$0	\$6,002,236
<b>Expenditures</b>							
R36.	Salaries and Wages	2,323,874	8,084				2,331,958
R37.	Employee Benefits	920,718					920,718

R38. Services and Supplies	1,773,477	13,790				1,787,267
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
<b>Debt Service</b>						
R40.5 Lease Financing, Principal and Interest Payments						
R41. Principal Payments on Long-Term Debt	119,000					119,000
R42. Interest Payments on Long-Term Debt	43,513					43,513
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	162,513	0	0	0	0	162,513
R46. Capital Outlay	856,630					856,630
R47. Other Expenditures						
R48. <b>Total Expenditures</b>	\$6,037,212	\$21,874	\$0	\$0	\$0	\$6,059,086
R49. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$-61,457	\$4,607	\$0	\$0	\$0	\$-56,850
<b>Other Financing Sources (Uses)</b>						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R59. Insurance Recoveries						
R60. Transfers In	54,281					54,281
R61. Transfers Out		-54,281				-54,281
R61.5 Other Financing Sources (Uses) – Other						
R62. <b>Total Other Financing Sources (Uses)</b>	\$54,281	\$-54,281	\$0	\$0	\$0	\$0
<b>Special and Extraordinary Items</b>						
R63. Special Item						
R64. Extraordinary Item						
R65. <b>Total Special and Extraordinary Items</b>	0	0	0	0	0	0
R66. <b>Net Change in Fund Balances</b>	\$-7,176	\$-49,674	\$0	\$0	\$0	\$-56,850
R67. <b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$3,499,710	\$209,636	\$0	\$0	\$0	\$3,709,346
R68. <b>Adjustment</b>						
R69. Reason for Adjustment						
R70. <b>Fund Balances (Deficits), End of Fiscal Year</b>	\$3,492,534	\$159,962	\$0	\$0	\$0	\$3,652,496

Special District Name: Auburn Recreation and Park District  
 Special Districts' Financial Transactions Report  
 Lease Obligations (Purchase Agreements)

Go to Report: Detail Summary of Lease Obligations

**Fiscal Year: 2023**

R01. Purpose of Debt (1 of 1) (Record Completed)	To fund cost of projects
R02. Debt Type	Lease
R03. Fund Type	Governmental
SPD04. Activity	Recreation and Park
R05. Name of Lessor	CSDA Finance Corporation
R06. Name of Person or Organization	CSDA Finance Corporation
R07. Original Debt Term (years)	16
R08. Beginning Maturity Year (YYYY)	2021
R09. Ending Maturity Year (YYYY)	2037
R10. Initial Debt Obligation	2,591,563
R11. Principal Unspent	456,235

	Principal	Interest	Total Future Payments
R12. <b>Beginning Balances of Current Fiscal Year</b>	\$2,082,000	\$351,452	\$2,433,452
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	119,000		119,000
R15. Interest Paid in Current Fiscal Year		43,513	43,513
R16. Adjustments in Current Fiscal Year			
R17. <b>Ending Balances of Current Fiscal Year</b>	\$1,963,000	\$307,939	\$2,270,939
R18. Ending Balances, Current Portion	122,000	0	122,000
R19. <b>Ending Balances, Noncurrent Portion</b>	\$1,841,000	\$307,939	\$2,148,939
R20. Reason for Adjustment to Principal			
R21. Reason for Adjustment to Interest			

1. Report leases individually (Do not combine leases).
2. Report on this form only lease purchase obligations with an original term of more than ten years. Continue reporting the obligation on this form until it is defeased or fully matured (refer to Government Code section 53892.2).
3. Report on the "Other Long-Term Debt Form" lease purchase agreements with an original term greater than one year and up to 10 years (inclusive).
4. The "Initial Debt Obligation" includes principal and interest.

Special District Name: Auburn Recreation and Park District  
 Special Districts' Financial Transactions Report  
 Detail Summary of Lease Obligations (Purchase Agreements)

Back to Form: Lease Obligations

Fiscal Year: 2023

	Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
<b>Governmental</b>						
<b>Lease</b>						
To fund cost of projects	CSDA Finance Corporation	119,000	43,513	2,270,939	122,000	1,841,000
	<b>Total Governmental Debt:</b>	\$119,000	\$43,513	\$2,270,939	\$122,000	\$1,841,000

Special District Name: Auburn Recreation and Park District  
 Special Districts' Financial Transactions Report  
 Debt Service Reconciliation Report

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)	162,513		
R05. <b>Total Debt Payments from Debt Forms</b>	\$162,513	\$0	\$0
R06. <b>Debt Service</b>	162,513		
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			



Special District Name: Auburn Recreation and Park District  
 Special Districts' Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	3,312,362	150,020				3,462,382
R02. Investments						
R03. Accounts Receivable (net)	40,595					40,595
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases Receivable	146,454					146,454
R07. Due from Other Funds		9,942				9,942
R08. Due from Other Governments	26,708					26,708
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	69,470					69,470
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	438,228					438,228
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$4,033,817	\$159,962	\$0	\$0	\$0	\$4,193,779
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$4,033,817	\$159,962	\$0	\$0	\$0	\$4,193,779
<b>Liabilities</b>						
R19. Accounts Payable	274,024					274,024
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds	9,942					9,942
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	114,569					114,569
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$398,535	\$0	\$0	\$0	\$0	\$398,535
R31. <b>Deferred Inflows of Resources</b>	142,748					142,748
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$541,283	\$0	\$0	\$0	\$0	\$541,283

**Fund Balances (Deficits)**

R33. Nonspendable	69,470					69,470
R34. Restricted	438,228					438,228
R35. Committed	1,788,588					1,788,588
R36. Assigned	257,136	159,962				417,098
R37. Unassigned	939,112					939,112
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$3,492,534</b>	<b>\$159,962</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,652,496</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$4,033,817</b>	<b>\$159,962</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,193,779</b>

Special District Name: Auburn Recreation and Park District  
 Special Districts' Financial Transactions Report  
 Noncurrent Assets, Deferred Outflows of Resources,  
 Noncurrent Liabilities, and Deferred Inflows of Resources  
 Governmental Funds

Fiscal Year: 2023

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>		
R00.5 Lease Receivable		
Capital Assets		
R01. Land	1,970,546	
R02. Buildings and Improvements	14,241,747	
R03. Equipment	4,482,516	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R05.5 Lease Assets (Lessee)		
R06. Construction in Progress	340,784	
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-11,545,100	
R10 Net Pension Asset		
R11 Net OPEB Asset		
R12 Other Noncurrent Assets 1		
R13 Other Noncurrent Assets 2		
R14 Other Noncurrent Assets 3		
R15. <b>Total Noncurrent Assets</b>	<b>\$9,490,493</b>	
<b>Deferred Outflows of Resources</b>		
R16 Related to Pensions	941,910	
R17 Related to OPEB		
R18 Related to Debt Refunding		
R19 Other Deferred Outflows of Resources		
R20. <b>Total Deferred Outflows of Resources</b>	<b>\$941,910</b>	
R21. <b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$10,432,403</b>	

<b>Noncurrent Liabilities</b>		
R22. Deposits and Advances		
R23. Compensated Absences		182,051
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		1,841,000
R33. Lease Obligations (Purchase Agreements)		1,963,000
R34. Net Pension Liability		1,182,967
R35. Net OPEB Liability		257,900
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		\$5,426,918
<b>Deferred Inflows of Resources</b>		
R40. Related to Pensions		216,283
R41. Related to OPEB		177,485
R42. Related to Debt Refunding		
R42.5 Related to Leases		142,748
R43. Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		\$536,516
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		\$5,963,434

Special District Name: Auburn Recreation and Park District  
Special Districts' Financial Transactions Report  
Appropriations Limit Information

**Fiscal Year: 2023**

R01. Appropriations Limit	7,715,740
R02. Total Annual Appropriations Subject to the Limit	3,793,770
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	\$3,921,970

Special District Name: Auburn Recreation and Park District  
 Special Districts' Financial Transactions Report  
 Summary

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General	5,975,755			
R02. Special Revenue	26,481			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$6,002,236			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$0	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. <b>Total Non-Operating Revenues</b>			\$0	
R36.5 <b>Total Revenues</b>	\$6,002,236	\$0	\$0	\$6,002,236

**Governmental Expenditures**

R37.	General	6,037,212			
R38.	Special Revenue	21,874			
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$6,059,086			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$0	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$6,059,086	\$0	\$0	\$6,059,086
R73.	Transfer In	54,281			54,281
R74.	Transfer Out	-54,281			-54,281
R75.	<b>Change in Fund Balance/Net Position</b>	\$-56,850	\$0	\$0	\$-56,850
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$3,709,346	\$0	\$0	\$3,709,346
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$3,652,496	\$0	\$0	\$3,652,496

<b>Assets</b>			
R79.	Total Current Assets	4,193,779	4,193,779
R80.	Total Noncurrent Assets		
R81.	<b>Total Assets</b>	\$4,193,779	\$4,193,779
		\$0	\$0
<b>Liabilities</b>			
R82.	Total Current Liabilities	398,535	398,535
R83.	Total Noncurrent Liabilities		
R84.	<b>Total Liabilities</b>	\$398,535	\$398,535
		\$0	\$0
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$3,652,496	\$3,652,496



Special District of Auburn Recreation and Park District  
 Special District Financial Transactions Report  
 Footnotes

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R16)Gen-RentsLeasesConcessionsandRoyalties	(Recreation and Park) Includes rent and lease revenue
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Recreation and Park) Includes operating grants
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Recreation and Park) Includes mitigation fees and misc fees and charges
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Recreation and Park) Completing projects and less purchased
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Recreation and Park) Interfund transfer
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Recreation and Park) Interfund transfer
LeaseObligations	(R18)Interest-EndingBalancesCurrentPortion	(1_To fund cost of projects) No current portion
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Timing of withdrawal
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Includes restricted cash and investments
BalanceSheetGovernmentalFunds	(R16)SpRev-TotalAssets	Decrease in cash
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Timing of AP invoices
NoncurrentAssetsLiabilities	(R03)CapAsst-Equipment	Completing projects
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructioninProgress	Completing projects
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Less vacation taken and increased pay rates
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Pension reevaluation

Total Footnote: 15