

SPECIAL DISTRICT FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Special District Name: Auburn Recreation and Park District

Fiscal Year: **2025**

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

TSZOTBucVDN/p...

Signature

Administrative Services Manager

Title

Veona Galbraith

1/29/2026

Name (Please Print)

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 District
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 District
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 740
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/29/2026 11:24:40 AM

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

Fiscal Year: 2025

Important Message: Electronic signature signee's information should match exactly as typed in the District Fiscal Officers

District Mailing Address

Street 1	471 Maidu Drive	<input type="checkbox"/> Has Address Changed?
Street 2	Suite 200	
City	Auburn	State CA Zip 95603
Email	vgalbraith@auburnrec.com	

Members of the Governing Body

	First Name	M. I.	Last Name	Title	Email
Member 1	Mike		Lynch	Director	
Member 2	Scott		Holbrook	Director	
Member 3	Gordon		Ainsley	Director	
Member 4	Jim		Gray	Director	
Member 5	Sue		Ingle	Director	
Member					

District Fiscal Officers

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

Report Prepared By

First Name	Paul	M. I.	J	Last Name	Kaymark
Telephone	(951) 698-8783 ext.219		Email	pkaymark@nncpas.com	

Independent Auditor

Firm Name	Nigro & Nigro, PC				
First Name	Paul	M. I.	J	Last Name	Kaymark
Telephone	(951) 698-8783 ext.219				

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: 2025

Activity: (1 of 1) (Record Completed)

Recreation and Park

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	4,107,003					4,107,003
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)	279,210					279,210
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments		31,617				31,617
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	4,386,213	31,617	0	0	0	4,417,830
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	198,491	12,259				210,750
R16. Rents, Leases, Concessions, and Royalties	265,281					265,281
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	463,772	12,259	0	0	0	476,031
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	20,097					20,097
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	20,097	0	0	0	0	20,097
R28. Intergovernmental – Other	142,041					142,041
R29. Charges for Current Services	1,613,798					1,613,798
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	49,306					49,306
R35. Total Revenues	\$6,675,227	\$43,876	\$0	\$0	\$0	\$6,719,103
Expenditures						
R36. Salaries and Wages	3,007,738	8,789				3,016,527
R37. Employee Benefits	931,672					931,672

R38. Services and Supplies	1,989,357	18,378				2,007,735
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal and Interest Payments						
R41. Principal Payments on Long-Term Debt	125,000					125,000
R42. Interest Payments on Long-Term Debt	45,867					45,867
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	170,867	0	0	0	0	170,867
R46. Capital Outlay	602,886	18,508				621,394
R47. Other Expenditures						
R48. Total Expenditures	\$6,702,520	\$45,675	\$0	\$0	\$0	\$6,748,195
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-27,293	\$-1,799	\$0	\$0	\$0	\$-29,092
Other Financing Sources (Uses)						
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	70,714	-70,714				
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$70,714	\$-70,714	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$43,421	\$-72,513	\$0	\$0	\$0	\$-29,092
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$3,669,699	\$270,485	\$0	\$0	\$0	\$3,940,184
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$3,713,120	\$197,972	\$0	\$0	\$0	\$3,911,092

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: 2025

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. Beginning Balances of Current Fiscal Year	\$1,841,000	\$267,617	\$2,108,617
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	125,000		125,000
R15. Interest Paid in Current Fiscal Year		37,699	37,699
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$1,716,000	\$229,918	\$1,945,918
R18. Ending Balances, Current Portion	127,000	0	127,000
R19. Ending Balances, Noncurrent Portion	\$1,589,000	\$229,918	\$1,818,918
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: 2025

	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)
Governmental						
Lease						
To fund cost of projects	CSDA Finance Corporation	125,000	37,699	1,945,918	127,000	1,589,000
Total Governmental Debt:		\$125,000	\$37,699	\$1,945,918	\$127,000	\$1,589,000

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

Fiscal Year: 2025

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)	162,699		
R05. Total Debt Payments from Debt Forms	\$162,699	\$0	\$0
R06. Debt Service	170,867		
R07. Difference	\$-8,168	\$0	\$0
R08. Reason for Difference	Difference due to accrued in		

Note:

(R08) Gov-Reason for Difference: Difference due to accrued interest payable

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

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	3,312,987	195,952				3,508,939
R02. Investments						
R03. Accounts Receivable (net)	79,864					79,864
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases Receivable	72,116					72,116
R07. Due from Other Funds		2,020				2,020
R08. Due from Other Governments	63,625					63,625
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	101,730					101,730
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	599,437					599,437
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$4,229,759	\$197,972	\$0	\$0	\$0	\$4,427,731
Deferred Outflows of Resources						
R17. Total Assets and Deferred Outflows of Resources	\$4,229,759	\$197,972	\$0	\$0	\$0	\$4,427,731
Liabilities						
R19. Accounts Payable	299,479					299,479
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds	2,020					2,020
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	148,184					148,184
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$449,683	\$0	\$0	\$0	\$0	\$449,683
Deferred Inflows of Resources						
R31. Total Liabilities and Deferred Inflows of Resources	\$516,639	\$0	\$0	\$0	\$0	\$516,639

Fund Balances (Deficits)

R33. Nonspendable	101,730					101,730
R34. Restricted	599,437					599,437
R35. Committed	22,658					22,658
R36. Assigned	299,755	197,972				497,727
R37. Unassigned	2,689,540					2,689,540
R38. Total Fund Balances (Deficits)	\$3,713,120	\$197,972	\$0	\$0	\$0	\$3,911,092
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$4,229,759	\$197,972	\$0	\$0	\$0	\$4,427,731

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: 2025

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable	36,962	
	Capital Assets		
R01.	Land	1,970,546	
R02.	Buildings and Improvements	11,192,211	
R03.	Equipment	4,727,947	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R05.6	SBITA Assets (Subscriber)		
R06.	Construction in Progress	542,991	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-9,162,327	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$9,308,330	
Deferred Outflows of Resources			
R16	Related to Pensions	709,123	
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$709,123	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$10,017,453	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		210,350
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		
R32.6. SBITA Liability		
R33. Lease Obligations (Purchase Agreements)		1,716,000
R34. Net Pension Liability		1,382,607
R35. Net OPEB Liability		241,537
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$3,550,494
Deferred Inflows of Resources		
R40 Related to Pensions		70,662
R41 Related to OPEB		212,287
R42 Related to Debt Refunding		
R42.5 Related to Leases		66,956
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$349,905
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$3,900,399

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

Fiscal Year: 2025

R01. Appropriations Limit	8,185,627
R02. Total Annual Appropriations Subject to the Limit	4,107,003
R03. Revenues Received (Over) Under Appropriations Limit	\$4,078,624

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

Fiscal Year: 2025

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	6,675,227			
R02. Special Revenue	43,876			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$6,719,103			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
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. Total Operating Revenues			\$0	
Non-Operating Revenues				
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. Total Non-Operating Revenues			\$0	
R36.5 Total Revenues	\$6,719,103	\$0	\$0	\$6,719,103

Governmental Expenditures

R37. General	6,702,520			
R38. Special Revenue	45,675			
R39. Debt Service				
R40. Capital Projects				
R41. Permanent				
R42. Transportation				
R43. Total Governmental Expenditures	\$6,748,195			

Internal Service Expenses

R44. Total Operating Expenses		\$0		
R45. Total Non-Operating Expenses		\$0		
R46. Total Internal Service Expenses		\$0		

Enterprise Expenses**Operating Expenses**

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. Total Operating Expenses			\$0	

Non-Operating Expenses

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. Total Non-Operating Expenses			\$0	
R72.5 Total Expenditures/Expenses	\$6,748,195	\$0	\$0	\$6,748,195

R73. Transfer In				
R74. Transfer Out				

R75. Change in Fund Balance/Net Position	\$-29,092	\$0	\$0	\$-29,092
R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$3,940,184	\$0	\$0	\$3,940,184
R77. Adjustments				
R78. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$3,911,092	\$0	\$0	\$3,911,092

Assets

R79. Total Current Assets	4,427,731			4,427,731
R80. Total Noncurrent Assets				
R81. Total Assets	\$4,427,731	\$0	\$0	\$4,427,731
Liabilities				
R82. Total Current Liabilities	449,683			449,683
R83. Total Noncurrent Liabilities				
R84. Total Liabilities	\$449,683	\$0	\$0	\$449,683
R85. Total Fund Balance/Net Position (Deficit)	\$3,911,092	\$0	\$0	\$3,911,092

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

Fiscal Year: 2025		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Recreation and Park) Includes operating grants
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Recreation and Park) Includes mitigation fees
RevenuesExpendituresChangesFundBalances	(R35)SpRev-TotalRevenues	(Recreation and Park) There no mitigation fees in current year
RevenuesExpendituresChangesFundBalances	(R42)Gen-InterestPaymentsonLongTermDebt	(Recreation and Park) Due to new long term debt
RevenuesExpendituresChangesFundBalances	(R46)SpRev-CapitalOutlay	(Recreation and Park) New capital assets
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Recreation and Park) Transfer to General Fund from Citi Mitigation Fund
RevenuesExpendituresChangesFundBalances	(R60)SpRev-TransfersIn	(Recreation and Park) Transfer from Citi Mitigation Fund to General Fund
LeaseObligations	(R18)Interest-EndingBalancesCurrentPortion	(1_To fund cost of projects) No current portion
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Decrease in cash
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Includes restricted cash and investments
BalanceSheetGovernmentalFunds	(R16)SpRev-TotalAssets	Due to decrease in mitigation fees
NoncurrentAssetsLiabilities	(R02)CapAsst-BuildingsImprovements	Removed Capital improvements
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructioninProgress	New CIP projects

Total Footnote: 13