

**TUOLUMNE RIVER REGIONAL PARK CITIZENS ADVISORY COMMITTEE**  
**Held via TeleConference**



**(To access meeting, please see instructions below)**

**Wednesday, January 19, 2022 at 12:00 p.m.**

\*Please Note: In order to respond to COVID-19, and pursuant to the Governor's Executive Order N-29-20, the City will hold this meeting via teleconference and Committee Members will be calling in.

\*Roll Call – TRRP Citizens Advisory Committee

Chris Guptill, Chair  
Luis Jimenez, Vice-Chair  
Ronald West  
Jim Bishop  
Brandy Meyer  
Emmanuel Becerra  
Darin Jesberg

The City of Modesto is now offering the ability to view and participate in Commission and Committee meetings via telephonic conferencing via "Zoom" video conferencing computer technology. The meeting may be accessed through the use of Zoom using the following options:

- Enter the following link into an Internet Browser <https://us02web.zoom.us/j/86945970570>,
- Enter the following link into an Internet Browser <https://zoom.us/> and using the Webinar ID 869 4597 0570
- Password 84326

To use Zoom, please visit: <https://zoom.us/> and either sign-up for a free Zoom account or continue as a guest. Once you have downloaded the app onto your mobile device, joined from your web browser, or downloaded the Zoom software on your computer you will be ready for the upcoming Commission and Committee meeting.

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- Click on the "Raise Hand" feature in the webinar controls. This will notify City staff that you have raised your hand.
- City staff will unmute your microphone when it is your turn to provide public comment.
- A prompt will appear to confirm you would like to be unmuted and then you will have three minutes to provide public comment.
- Once your public comment has ended, you will be muted again.

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- Dial \*9 (star 9), this will notify City staff that you have "raised your hand" for public comment.
- City staff will unmute your microphone when it is your turn to provide public comment.
- You will hear "you are unmuted" and then you will have three minutes to provide public comment.

- Once your public comment has ended, you will be muted again.
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Please visit Zoom's website support page on helpful tips to prepare for the meeting:  
<https://support.zoom.us/hc/en-us/categories/201146643>

**A G E N D A**

**I. CALL TO ORDER**

**II. ROLL CALL**

**III. APPROVAL OF MINUTES**

A. November 17, 2021

**IV. PUBLIC COMMENT**

**V. OLD BUSINESS**

- A. TRRP Project Update
- B. Carpenter Road gate access issues.

**VI. NEW BUSINESS**

- A. Election of Chair and Vice-Chair for 2022
- B. TRRP 2020-2021 Financial Audit Report Presentation

**VII. REPORTS & ORAL COMMUNICATIONS**

- A. FY21-22 Quarter 2 Operating Budget Update
- B. Tuolumne River Trust Report
- C. 9-2-99 Clean-Ups
- D. Dry Creek / River Trails Update

**VIII. MATTERS TOO LATE FOR THE AGENDA**

(These may be presented by members of the Committee and staff upon determination by a majority vote that an emergency exists, as defined by State law, or by a 2/3 vote that (1) there is a need to take immediate action and (2) that the need for action came to the Committee's attention after the agenda was posted.)

**IX. ADJOURNMENT** – Next meeting is scheduled for Wednesday, March 16, 2022 at 12:00 p.m.

Posted pursuant to Government Code Section 54954.2 on \_\_\_\_\_ at \_\_\_\_\_ am/pm by \_\_\_\_\_ on the bulletin board at Tenth Street Place.

**NOTICE:**

A copy of this agenda is on file at the Modesto-Stanislaus Library Conference Room, 1500 I Street, Modesto. Copies of this agenda may be obtained in the City Clerk's Office.



TUOLUMNE RIVER  
REGIONAL PARK

Item V A

**A. TRRP Project Updates –January 2022**


1. **Airport Tree Trimming Update** – Years 1-3 are completed. Year 4 was partially completed this year. We now have an annual agreement for vegetation management services and will use that each year to move forward with the trimming.
2. **Legion Hall Improvements** – Project design is at 100%. We are working to replace the roof and kitchen ceiling at American Legion Hall with the insurance money from the Little Legion Hall Fire. Project should be out to bid February 2022. Target construction start is summer 2022.
3. **TRRP River Pavilion and Learning Theater** – Project is in design. Construction documents are 70% complete. We are starting the environmental document process and will soon start the permitting process. Target construction start is summer 2023.
4. **TRRP Riverwalk – Gateway to Legion** – Working on getting property from Gallo. Design proposals received November 9, 2021. Design should begin early 2022. Construction funding is still needed. Target construction start is summer 2024.
5. **TRRP River Overlook** – Project is in design & permitting. We have received 100% construction documents. Target construction start is summer 2022.
6. **TRRP Riverwalk – Gateway to Neece** – Design proposals received November 9, 2021. Design should begin early 2022. Construction funding is still needed. Target construction start is summer 2023.
7. **TRRP Neece Drive Boat Launch** – Project is in design. Construction documents are 90% complete. All permit applications are submitted and 2 are still pending. Target construction start is summer 2022.
8. **Carpenter Road Area (Bellenita) Soccer Fields** – Project is in design. We are currently waiting on the 90% construction documents. Target construction start is summer 2022.
9. **TRRP Master Plan Update** – Received one proposal for the Master Plan Update and design should start in early 2022.
10. **Neece Drive Cell Tower** – The Cell Tower started construction in December and should be finished shortly. Monthly payments have started for this tower.
11. **Carpenter Road Habitat Restoration**- In coordination with the Tuolumne River Trust, The TRRP Carpenter Road project will increase salmonid rearing habitat around river mile 13. Currently, data acquisition and preliminary design is the primary focus. A community meeting will take place to discuss

PO BOX 642, MODESTO CA 95353

A PROJECT OF: STANISLAUS COUNTY • CITY OF CERES • CITY OF MODESTO

the project after concept designs have been developed. Target construction start for this project is summer 2023.

12. **TRRP Legion Park Area Disc Golf Course** – In coordination with the Modesto Area Disc Golf Club this project is proposed to develop a 9-hole beginners’ course and an 18-hole advanced course in the TRRP Legion Park Area. We are currently working on finalizing an MOU with the organization. Target construction start is summer 2022.
13. **ARPA Funded Projects** – Just received final guidance from Federal Government for ARPA Funding, currently in review.
14. **Future Grant Applications** – We are working on grant applications due in January 2022 for Gateway Events Plaza and Riverwalk Trail at Legion Park.

 <p style="text-align: center;"><b>TUOLUMNE RIVER REGIONAL PARK CITIZEN'S ADVISORY COMMITTEE</b></p> <p><b>TUOLUMNE RIVER REGIONAL PARK</b></p>	<p><b>Item VI B</b></p> <p><b>DATE OF MEETING:</b></p> <p>January 19, 2022</p>
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Date: *January 10, 2022*

TO: Tuolumne River Regional Park Commission  
Chris Guptill, Chair  
Luis Jimenez, Vice Chair  
Ronald West  
Jim Bishop  
Brandy Meyer  
Emmanuel Becerra

FROM: DeAnna Christiansen, City of Modesto, Finance Director

SUBJECT: Fiscal Year 2020-2021 Audited Financial Statements and Audit Reports

CONTACT: Stacey Pratt, Financial Analyst III,  
[spratt@modestogov.com](mailto:spratt@modestogov.com), 209-341-2918

**DESCRIPTION:**

Consider accepting the audited financial statements and audit reports for Fiscal Year 2020-2021 audited by external auditors Hudson Henderson & Company, Inc. and forwarding for the consideration of the TRRP JPA Commission.

**BACKGROUND:**

The accounting firm of Hudson Henderson & Company, Inc. conducted the Fiscal Year 2020-2021 audit for the Tuolumne River Regional Park (TRRP), resulting in audited financial statements with an external auditors' opinion on the financial condition and the results of operations for the period under audit.

**DISCUSSION:**

The City of Modesto is the financial administrator for TRRP Joint Powers Agency (JPA). As part of the JPA agreement, an independent audit of the financial statements is required annually. Based on the attached Auditors' Report conducted by Hudson Henderson & Company, Inc., the financial statements for Fiscal Year 2020-2021 were prepared and presented fairly in all material respects. As part of the audit, two findings were reported for the areas below:

1. The Park lacked a proper cut-off financial closing procedure that identified all payables that should be recorded back in the current fiscal year. This resulted in expenditures not being accrued or posted to the correct fiscal year.

**Corrective Plan:** The Finance Analyst III assigned to the Park will coordinate regular meetings with Park Management staff, to request updates on outstanding invoices to ensure all invoices outstanding after the end of the fiscal year are accrued back to the proper fiscal year. The Financial Analyst in coordination with Park Management staff will analyze the payment history for all vendors to confirm there are no missing invoices. Additional training and guidance will be provided by the Accounting Manager to department staff on how to address outstanding invoices which may have charges in dispute that prevent timely payments prior to the end of the fiscal year or shortly after.

2. The Park did not have adequate procedures to accurately report accounts receivable balances and revenues as of year-end. This resulted in the revenues and receivables not being properly stated in accordance with generally accepted accounting principles (GAAP), resulting in a material audit adjustment of the current year revenues, receivables and unearned revenues.

**Corrective Plan:** Additional training and guidance will be provided by the Accounting Manager to staff responsible for accounting for the revenues, receivables and unearned revenues for the Park. The Financial Analyst responsible for the year-end accrual and deferral process will be required to update the year-end check list to address the analysis of all outstanding receivables balances, revenue recognition and deferrals as of the end of the fiscal year.

**FISCAL IMPACT:**

While the information contained in these reports discloses the financial performance for TRRP, there is no direct fiscal impact.

Approved by:

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Laurie A. Smith, Director  
Parks, Recreation and Neighborhoods Department

Attachments:

1. Tuolumne River Regional Park (TRRP)

**TUOLUMNE RIVER REGIONAL PARK**

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**ANNUAL FINANCIAL REPORT  
AND  
INDEPENDENT AUDITORS' REPORT**

**FOR THE YEAR ENDED  
JUNE 30, 2021**

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## INDEPENDENT AUDITORS' REPORT

To the Tuolumne River Regional Park Commission,  
The Board of Supervisors of the County of Stanislaus, California, and  
The City Councils of Modesto and Ceres, California  
Tuolumne River Regional Park

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Tuolumne River Regional Park (the Park) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Park'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.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our 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 Park, as of June 30, 2021, 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.

## **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, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2021, on our conclusion of the Park's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Park's internal control over financial reporting or on the compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Park's internal control over financial reporting and compliance.

HUDSON HENDERSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson Henderson & Company, Inc." in a cursive script.

Fresno, California  
October 29, 2021

**TUOLUMNE RIVER REGIONAL PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

This section of the annual financial report presents a discussion and analysis of financial performance of Tuolumne River Regional Park (the Park) during the past fiscal year. Please read it in conjunction with the Park's financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

The assets of the Park exceeded liabilities at the close of the 2021 fiscal year by \$7,962,162 (net position). Of this amount, \$7,525,853 is invested in capital assets, and \$436,309 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors.

- Total net position decreased by \$258,457 from current year activity.
- As of June 30, 2021, the Park's funds reported combined fund balance of \$211,303, a decrease of \$68,568 in comparison with the prior year.
- At the end of the fiscal year, the General Fund had a fund balance of \$63,253.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Park's basic financial statements. The basic financial statements are made up of three components: 1) Government-Wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to the Basic Financial Statements. Required Supplementary Information is included in addition to the basic financial statements.

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

The Statement of Net Position presents information on all assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Park is improving or deteriorating.

The Statement of Activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash inflows or outflows in future fiscal periods.

The sole function of the Park is the administration of parks and recreation. It is principally supported by contributions from the three participating agencies of the Park joint powers agreement, the County of Stanislaus and the Cities of Modesto and Ceres, rather than by user fees, and thus, is considered a governmental activity.

The government-wide financial statements can be found on pages 11 and 12 of this report.

**Fund Financial Statements** provide evidence of accountability by demonstrating compliance with budgetary decisions. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or purposes stipulated by laws, regulations, or policies. Both Park funds are governmental funds.

**TUOLUMNE RIVER REGIONAL PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)  
FOR THE YEAR ENDED JUNE 30, 2021**

**Governmental funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Park maintains two individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for both the General Fund and the Capital Projects Fund.

The governmental funds financial statements can be found on pages 13 through 16 of this report.

**Notes to the Basic Financial Statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 17 through 24 of this report.

**Required Supplementary Information** presents a budgetary comparison schedule for the General Fund to demonstrate compliance with the budget. Required supplementary information can be found on pages 25 through 26 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Net position of the Park was \$7,962,162 at the close of fiscal year 2021, compared with \$8,220,619 as of June 30, 2020.

**TUOLUMNE RIVER REGIONAL PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)  
FOR THE YEAR ENDED JUNE 30, 2021**

**Statement of Net Position – Governmental Activities**

	2021	2020
Current and other assets	\$ 514,228	\$ 525,165
Capital assets	7,525,853	7,735,694
 Total assets	 8,040,081	 8,260,859
 Current and other liabilities	 77,919	 40,240
 Net position:		
Net investment in capital assets	7,525,853	7,735,694
Unrestricted	436,309	484,925
 Total net position	 \$ 7,962,162	 \$ 8,220,619

The largest portion of net position, \$7,525,853, is made up of the Park's net investment in capital assets. The Park uses these assets to provide its parks and recreation services; consequently, they are not available for future spending.

Current and other assets decreased by \$10,937 or 2.08% primarily due to an increase in due from other governments of \$136,181, offset by a decrease in cash of \$145,287. The increase is due to increased invoicing of grants funding capital and non-capital projects. All active projects are currently in the development stage and we anticipate a greater increase to grant invoicing in the future when these projects break ground.

The resulting unrestricted net position is \$436,309. This amount is the balance at year-end which may be used to meet the Park's ongoing obligations.

The Park's net position decreased by \$258,457 during the current fiscal year.

**TUOLUMNE RIVER REGIONAL PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)  
FOR THE YEAR ENDED JUNE 30, 2021**

**Statement of Activities – Governmental Activities**

	<u>2021</u>	<u>2020</u>
Revenues		
Program revenues:		
Charges for services	\$ 24,059	\$ 46,866
Capital grants and contributions	195,336	97,279
Operating grants and contributions	385,526	371,636
General revenues:		
Investment earnings (loss) and other	<u>(151)</u>	<u>270,778</u>
 Total revenues	 604,770	 786,559
 Expenses		
Parks and recreation	<u>863,227</u>	<u>917,446</u>
 Change in net position	 (258,457)	 (130,887)
 Net position, beginning of year	 <u>8,220,619</u>	 <u>8,351,506</u>
 Net position, end of year	 <u>\$ 7,962,162</u>	 <u>\$ 8,220,619</u>

The 2021 net position decreased by \$258,457 which is mainly attributable to the overall decrease in charges for services and contributions. Additionally, a large one-time request for payment was received for an insurance claim in 2020, which is reported as other revenue.

**FINANCIAL ANALYSIS OF PARK FUNDS**

As noted earlier, the Park uses fund accounting to ensure and demonstrate compliance with budgetary decisions.

**Governmental funds.** The parks and recreation function of the Park is recorded in the General and Capital Projects Funds. The focus of these governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Park's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of net resources available for spending at the end of the fiscal year.

At June 30, 2021, the Park's governmental funds reported a combined fund balance of \$211,303, a decrease of \$68,568 in comparison with the prior year.

The General Fund is the chief operating fund of the Park. At June 30, 2021, the General Fund had a fund balance of \$63,253, a decrease of \$7,914 from the prior year. This decrease can be attributed to a decrease in contributions and a decrease in operating rental revenues due to necessary closures due to the COVID-19 Pandemic.

General and Capital Projects funds revenues totaled \$584,818 in fiscal year 2021, a decrease of \$118,618 or 16.86% from fiscal year 2020. The following table presents the revenues from various sources as well as increases or decreases from the prior year.

**TUOLUMNE RIVER REGIONAL PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)  
FOR THE YEAR ENDED JUNE 30, 2021**

**Revenues Classified by Source  
Governmental Funds**

Revenues by Source	2021		2020		Change	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent
Rents	\$ 24,059	4.11%	\$ 46,866	6.66%	\$ (22,807)	-48.66%
Contributions by supporting agencies	385,526	65.92%	371,636	52.83%	13,890	3.74%
Intergovernmental	175,384	29.99%	14,156	2.01%	161,228	1138.94%
Other	(151)	-0.02%	270,778	38.50%	(270,929)	-100.06%
	<u>\$ 584,818</u>	<u>100.00%</u>	<u>\$ 703,436</u>	<u>100.00%</u>	<u>\$ (118,618)</u>	<u>-16.86%</u>

The decrease in revenues is mainly attributable to the overall decrease in charges for services and contributions. Additionally, a large one-time request for payment was received for an insurance claim in 2020, which is reported as other revenue.

The following table presents expenditures by function compared to prior year amounts.

**Expenditures by Function  
Governmental Funds**

Expenditures by Function	2021		2020		Change	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent
Parks and recreation	\$ 417,348	63.87%	\$ 459,962	77.13%	\$ (42,614)	-9.26%
Capital Outlay	236,038	36.13%	136,411	22.87%	99,627	73.03%
	<u>\$ 653,386</u>	<u>100.00%</u>	<u>\$ 596,373</u>	<u>100.00%</u>	<u>\$ 57,013</u>	<u>9.56%</u>

Current expenditures for operations showed an increase, primarily due to increased project expenses (capital outlay) for the year, with an increase in active projects, moving closer to the construction phase. Parks and Recreation expenses experienced a decrease in material and supplies expenses, as well as a decrease in staff time due to closed facilities and cancelation of classes in response to the COVID-19 Pandemic.

**TUOLUMNE RIVER REGIONAL PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)  
FOR THE YEAR ENDED JUNE 30, 2021**

The current year changes in fund balances as compared to the prior year are presented in the following table:

**Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds**

	2021			2020
	General Fund	Capital Projects Fund	Total Governmental Funds	Total Governmental Funds
Revenues	\$ 409,434	\$ 175,384	\$ 584,818	\$ 703,436
Expenditures	(417,348)	(236,038)	(653,386)	(596,373)
Other financing sources (uses)				
Transfers in	-	-	-	32,859
Transfers out	-	-	-	(32,859)
Changes in fund balances	(7,914)	(60,654)	(68,568)	107,063
Fund Balance (Deficit), Beginning of Year	71,167	208,704	279,871	172,808
Fund Balance, End of Year	<u>\$ 63,253</u>	<u>\$ 148,050</u>	<u>\$ 211,303</u>	<u>\$ 279,871</u>

The fund balance of the Park's General Fund decreased by \$7,914 during the fiscal year, compared to the final budget anticipated increase of \$558,299. The key factor was a decrease in rental revenues and contributions. Although total expenditures had decreased during the fiscal year, the Park continues to see an increase to maintenance expenses overall.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual revenues were lower than final budgetary estimates by \$20,642. This is mainly attributable to lower than budgeted other revenues, specifically in rental revenue due to park closures throughout the year. Actual expenditures were \$14,078 lower than final budgetary estimates. This is mainly attributable to lower than actual billed services (i.e., staff support by the City of Modesto) and material and supplies expenses due to park closures throughout the year.



**TUOLUMNE RIVER REGIONAL PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)  
FOR THE YEAR ENDED JUNE 30, 2021**

**CAPITAL ASSETS**

The Park's net investment in capital assets as of June 30, 2021, amounted to \$7,525,853 (net of accumulated depreciation). This investment in capital assets includes land, buildings and other improvements, and construction in progress. The investment in capital assets decreased by \$209,841, or 2.7% over the prior year. The major components of this change were:

Depreciation expense	\$	(445,879)
Capital asset additions		<u>236,038</u>
 Total	 \$	 <u><u>(209,841)</u></u>

Additional information on the Park's capital assets can be found in Note 4 on page 23 of this report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

In early March 2020, the TRRP Commission approved a budget for FY 2020/21 that included increased contribution amounts for both the City of Modesto and Stanislaus County, and does not include a contribution from the City of Ceres. The majority of participating agencies' apportionments are allocated to an increase in operating costs, utility costs, and maintenance costs. Shortly after the budget was approved, the COVID-19 pandemic occurred, resulting in financial insecurity and in a closure to some of the services provided by the Park. These closures continued for a majority of FY 2020/21, which reduced rental revenue for the Park in FY 2020/2021. Due to the pandemic, the City of Modesto reduced its contribution for FY 2020/21, however the City of Modesto provided in-kind services in lieu of the contribution amount. The TRRP Commission is looking for revenue sources to continue to fund the Park.

In early June 2021, the TRRP Commission approved a budget for FY 2021/22 that included restoring the full contribution from the City of Modesto and no increase in the contribution from the County. This budget does not include a contribution from the City of Ceres. It is expected that rental revenues will slowly recover during FY2021/22 and return to pre-pandemic levels by the start of FY 2022/23.

The City of Modesto's Parks, Recreation, and Neighborhoods Department began a project to plan for the future development of the Park when the JPA of the City of Modesto, City of Ceres, and Stanislaus County adopted the Park Master Plan in December 2001. In April 2005, staff began work on the Precise Plan and the Finding of Conformance to the MEIR for the Gateway Parcel project, and in September 2005, the City Council approved the Precise Plan for the Gateway Parcel of the Park. Since then, three phases of restoration work, totaling approximately 63 acres, have been completed.

Staff and the Park Commission continue to seek funding from all appropriate grant sources. During the past couple years, the Park also received grant funding for some other projects such as the River Overlook at the Gateway Parcel (\$849,940), the Neece Drive Boat Launch (\$780,000), the Carpenter Road Area (Bellenita) Soccer Complex (\$1,000,000) and the River Pavilion and Learning Theatre at Legion Park (\$500,000). In 2021, staff also received grant funding for the TRRP Riverwalk Trail from the Gateway Parcel to Neece Drive (\$2,968,885). These projects will be completed over the next few years and future grant funding is being sought for additional projects in the TRRP such as the Riverwalk Trail from the Gateway Parcel to Legion Park and additional phases of the development of an event venue at the Gateway Parcel.

The three agencies that make up the Park's JPA continue to work collaboratively to ensure that the vision for this urban river corridor becomes a reality.

**TUOLUMNE RIVER REGIONAL PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)  
FOR THE YEAR ENDED JUNE 30, 2021**

**REQUESTS FOR MORE INFORMATION**

This financial report is designed to provide a general overview of the Park's finances for those interested in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Modesto, Accounting Division, P.O. Box 642, Modesto, California 95353.

**TUOLUMNE RIVER REGIONAL PARK  
STATEMENT OF NET POSITION  
JUNE 30, 2021**

	Governmental Activities
<b>ASSETS</b>	
Cash and investments	\$ 183,851
Due from other governments	330,097
Interest receivable	280
Capital assets:	
Nondepreciable	2,945,018
Depreciable, net	4,580,835
Total Assets	8,040,081
 <b>LIABILITIES</b>	
Accounts payable	77,919
Total Liabilities	77,919
 <b>NET POSITION</b>	
Net investment in capital assets	7,525,853
Unrestricted	436,309
Total Net Position	\$ 7,962,162

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

**TUOLUMNE RIVER REGIONAL PARK  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) and Revenues and Changes in Net Position
		Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions	Governmental Activities
Governmental Activities:					
Parks and recreation	\$ 863,227	\$ 24,059	\$ 195,336	\$ 385,526	\$ (258,306)
Total Governmental Activities	<u>\$ 863,227</u>	<u>\$ 24,059</u>	<u>\$ 195,336</u>	<u>\$ 385,526</u>	<u>(258,306)</u>
General Revenues					
Investment earnings (loss)					(151)
Total General Revenues					<u>(151)</u>
Change in Net Position					(258,457)
Net Position, Beginning of Year					<u>8,220,619</u>
Net Position, End of Year					<u>\$ 7,962,162</u>

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

**TUOLUMNE RIVER REGIONAL PARK  
BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	General Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 93,370	\$ 90,481	\$ 183,851
Due from other governments	-	330,097	330,097
Interest receivable	280	-	280
	<u>280</u>	<u>-</u>	<u>280</u>
 Total Assets	 <u>\$ 93,650</u>	 <u>\$ 420,578</u>	 <u>\$ 514,228</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 25,654	\$ 52,265	\$ 77,919
Unearned income	4,743	-	4,743
	<u>4,743</u>	<u>-</u>	<u>4,743</u>
 Total Liabilities	 <u>30,397</u>	 <u>52,265</u>	 <u>82,662</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenues	-	220,263	220,263
	<u>-</u>	<u>220,263</u>	<u>220,263</u>
<b>FUND BALANCE</b>			
Committed	-	148,050	148,050
Unassigned	63,253	-	63,253
	<u>63,253</u>	<u>-</u>	<u>63,253</u>
 Total Fund Balance	 <u>63,253</u>	 <u>148,050</u>	 <u>211,303</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balance	 <u>\$ 93,650</u>	 <u>\$ 420,578</u>	 <u>\$ 514,228</u>

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

**TUOLUMNE RIVER REGIONAL PARK  
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2021**

Amounts reported for governmental activities in the Statement of Net Position are different from those reported in the governmental funds because of the following:

Total Fund Balance - Governmental Funds	\$	211,303
Revenues not available for current-period expenditures are deferred in governmental funds, but are considered earned in the Statement of Net Position.		225,006
Capital assets used in governmental activities are not current assets or financial resources and, therefore, are not reported in the governmental funds.		<u>7,525,853</u>
Net Position of Governmental Activities	\$	<u><u>7,962,162</u></u>

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

**TUOLUMNE RIVER REGIONAL PARK  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

	General Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES</b>			
Rents	\$ 24,059	\$ -	\$ 24,059
Operating grants and contributions	385,526	-	385,526
Intergovernmental	-	175,384	175,384
Investment earnings (loss)	(151)	-	(151)
<b>Total Revenues</b>	<b>409,434</b>	<b>175,384</b>	<b>584,818</b>
<b>EXPENDITURES</b>			
Contractual services	402,012	-	402,012
Materials and supplies	2,301	-	2,301
Insurance and taxes	13,035	-	13,035
Capital outlay	-	236,038	236,038
<b>Total Expenditures</b>	<b>417,348</b>	<b>236,038</b>	<b>653,386</b>
Net Change in Fund Balance	(7,914)	(60,654)	(68,568)
Fund Balance, Beginning of Year	71,167	208,704	279,871
Fund Balance, End of Year	<u>\$ 63,253</u>	<u>\$ 148,050</u>	<u>\$ 211,303</u>

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

**TUOLUMNE RIVER REGIONAL PARK  
RECONCILIATION OF THE CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUNDS WITH THE CHANGE IN  
NET POSITION OF GOVERNMENTAL ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

Net change in fund balance of the Governmental Funds	\$	(68,568)
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Amounts reported for governmental activities in the Statement of Activities are different from those reported in the governmental funds because of the following:

Revenues earned in the Statement of Activities in a previous year that did not provide current financial resources in that year were not reported as revenue in the governmental funds until they provided current financial resources this year.		19,952
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Governmental funds report capital outlay expenditures. However, in the Statement of Activities, the cost of those assets are capitalized and allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay expenditures	236,038	
Depreciation expense	(445,879)	
		(209,841)
Net capital outlay (depreciation) expenditures		(209,841)
Change in Net Position of Governmental Activities	\$	(258,457)

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



**TUOLUMNE RIVER REGIONAL PARK  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization: Tuolumne River Regional Park (the Park) was founded in 1972 by an agreement between the County of Stanislaus (the County) and the cities of Modesto and Ceres (the Cities). The agreement provides for financing, development, and maintenance of the Park facilities. The Park includes approximately 180 developed and 330 undeveloped acres with group picnic areas, play equipment lots, ballfields, and Legion Hall. Rent is generated from public use of these facilities. The County and Cities provide additional operating funds. The Park is governed by the Tuolumne River Regional Park Committee, which consists of two members of the County’s Board of Supervisors, two members of the City of Modesto’s City Council, and one member of the City of Ceres’ City Council. Financial transactions initiated by the Park are processed and accounted for by the City of Modesto’s financial system.

Reporting Entity: The Park’s financial statements include the accounts of all Park operations. The criteria for including organizations as component units within the Park’s reporting entity, as set forth in Section 2100 of the Governmental Accounting Standards Board’s (GASB) Codification of Government Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name).
- the Park holds the corporate powers of the organization.
- the Park appoints a voting majority of the organization’s board.
- the Park can impose its will on the organization.
- the organization has the potential to impose a financial benefit/burden on the Park.
- there is fiscal dependency by the organization on the Park based on the criteria that the Park has no component units.

Measurement Focus, Basis of Accounting and Financial Statement Presentation: The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the Park’s activities. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities normally are supported by contributions, rents, and intergovernmental revenues. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The Statement of Activities demonstrates the degree to which the direct expenses are offset by program revenues. Direct expenses are those that are clearly identifiable with the parks and recreation function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the parks and recreation function and 2) grants and contributions that are restricted to meeting the operational requirements of the parks and recreation function. Revenues that are not classified as program revenues, including investment earnings and other revenues, are reported as general revenues. Separate financial statements are provided for governmental funds.

**TUOLUMNE RIVER REGIONAL PARK  
NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued): Governmental fund financial statements (i.e., Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance) 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 soon enough thereafter to pay liabilities of the current period. For this purpose, the Park considers revenues to be available if they are collected within 180 days of the end of the current fiscal period. Interest on invested funds is recognized when earned. Intergovernmental revenues that are reimbursements for specific expenditures are recognized when all eligibility requirements are met. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Major individual governmental funds are reported as separate columns in the fund financial statements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Park reports two major governmental funds:

The **General Fund** is the primary operating fund and accounts for all financial resources of the Park.

The **Capital Projects Fund** is used to account for financial resources restricted for specific purposes.

The Park adopts annual appropriated budgets for its General Fund, which is a major fund. A budgetary comparison schedule has been provided for this fund to demonstrate compliance with these budgets. The budgetary comparison schedule is presented on a budgetary basis which differs from generally accepted accounting principles in the method of accounting for accruals and encumbrances.

**Budget**: The budget for the General Fund is prepared on the cash and expenditures/encumbrances basis. Revenues are budgeted in the year receipt is expected; expenditures, which include encumbrances, are budgeted in the year that the applicable warrant requisitions are expected to be issued.

Annual budget requests are submitted by the Park's staff to the Park's Board of Directors for review. After public hearing, a budget is approved by the Park's Board of Directors, with a resolution adopting said budget. Copies of the approved budget are sent to all required agencies.

**Cash and Investments**: The Park maintains its cash account with the City of Modesto as part of the cash and investment pool. The City of Modesto is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

In accordance with GASB Statement No. 43, *Accounting and Financial Reporting for Certain Investments and External Investment Pools*, investments held by the City of Modesto are stated at fair value. The fair value of pooled investments is determined monthly and is based on current market prices received from the securities custodian. The balance available for withdrawal is based on the accounting records maintained by the City of Modesto.

**TUOLUMNE RIVER REGIONAL PARK  
NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Due From Other Governments: Grant revenues and contributions are recorded as receivables in the funds when they are susceptible to accrual (i.e. when all eligibility requirements have been met and deemed available per the Park’s revenue recognition policies) and not yet received as of year-end. The total amount due from governments for grants and contributions at June 30, 2021 is \$330,097. Management believes all amounts are fully collectible, and as such no allowance has been recorded against the due from other governments balance as of June 30, 2021. Additionally, there was no allowance for doubtful accounts.

Capital Assets: Capital assets acquired are recorded at cost or estimated cost where cost is not available. Donated or contributed capital assets are recorded at estimated fair value on the date received. Capital assets are defined by the Park as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation of capital assets is computed using the straight-line method applied over the estimated useful lives of the assets as follows:

Buildings:	30 Years
Improvements:	20 Years

Deferred Outflows and Inflows of Resources: Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statements of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the District that is applicable to a future reporting period.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. Deferred inflows reported by the District consist of unearned deferred assessments that have been billed as of year-end, but not collected.

Risk Management: The Park 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. The Park participates in the City of Modesto’s insurance pool to mitigate the risk of loss and contributes its pro-rata share of estimated losses. The City of Modesto’s insurance pool does not maintain separate records for estimated outstanding liabilities, including incurred but not reported claims. Refer to the City of Modesto’s Annual Comprehensive Financial Report for further information related to the insurance pool. Additional insurance is purchased for special events when certain Park facilities are rented to the public.

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

Net Position: Net position represents the residual interest in the Park’s assets after liabilities are deducted. In accordance with GASB Statement No. 63, the fund equity section on the Statement of Net Position was combined to report total net position and present it in three broad components:

**TUOLUMNE RIVER REGIONAL PARK  
NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Net Position (continued):

*Net investment in capital assets* – Amount consists of capital assets, including infrastructure, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets.

*Restricted* – Amount consists of net position restricted by external creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabled legislature.

*Unrestricted* – Amount consists of all net position that does not meet the definition “net investment in capital assets” or “restricted” net position.

When both restricted and unrestricted net position are available, restricted resources are depleted first before unrestricted resources are used.

Fund Balance: In the fund financial statements, in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the Park is bound to honor constraints on how specific amounts can be spent.

*Nonspendable* – Amounts that are not in spendable form (such as inventory) or are required to be maintained intact. The Park did not have any nonspendable resources as of June 30, 2021.

*Restricted* – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation. The Park did not have any restricted resources as of June 30, 2021.

*Committed* – Amounts constrained to specific purposes by the Park itself, using its highest level of decision-making authority (Park’s Commission). To be reported as committed, amounts cannot be used for any other purpose unless the Park’s Commission takes the same highest-level action to remove or change the constraint. The Park had \$148,050 as committed resources as of June 30, 2021.

*Assigned* – Amounts the Park intends to use for a specific purpose. Intent can be expressed by the Park or by an official or body to which the Board of Supervisors delegates the authority. The Park did not have any assigned resources as of June 30, 2021.

*Unassigned* – Amounts that are available for any purpose. \$63,253 of the Park’s resources were considered unassigned as of June 30, 2021.

In circumstances when an expenditure is incurred for which restricted, committed, assigned, or unassigned fund balances are available, the Park considers amounts to have been spent first out of restricted funds then committed funds, and finally assigned and unassigned funds, as needed, unless the Park Board has provided otherwise in its commitment or assignment actions.

Governmental Accounting Standards Update: During the year ending June 30, 2021, the Park implemented the following standards with no financial impact:

GASB Statement No. 84 – *Fiduciary Activities*. The requirements of this statement are effective for reporting periods beginning after December 15, 2018. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after December 15, 2019.

**TUOLUMNE RIVER REGIONAL PARK  
NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Governmental Accounting Standards Update (continued):

GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period*. The requirements of this statement are effective for reporting periods beginning after December 15, 2019. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after December 15, 2020.

GASB Statement No. 90 – *Majority Equity Interests - an amendment of GASB Statements No. 14 and No 61*. The requirements of this statement are effective for reporting periods beginning after December 15, 2018. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after December 15, 2019.

Released GASB Statements to be implemented in future financial statements are as follows:

GASB Statement No. 87 – *Leases*. The requirements of this statement are effective for reporting periods beginning after December 15, 2019. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after June 15, 2021.

GASB Statement No. 91 – *Conduit Debt Obligations*. The requirements of this statement are effective for reporting periods beginning after December 15, 2020. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after December 15, 2021.

GASB Statement No. 92 – *Omnibus 2020*. The requirements of this statement are effective for reporting periods beginning after June 15, 2020. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to June 15, 2021

GASB Statement No. 93 – *Replacement of Interbank Offered Rates*. The requirements of this statement are effective for reporting periods beginning after June 15, 2021. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after June 15, 2022.

GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The requirements of this statement are effective for reporting periods beginning after June 15, 2021.

Subsequent Events: In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the financial statements. Management has determined that no events require disclosure in accordance with accounting standards. These subsequent events have been evaluated through October 29, 2021, which is the date the financial statements were available to be issued.

**TUOLUMNE RIVER REGIONAL PARK  
NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 2 – CASH AND INVESTMENTS**

Cash and investments of the Park are pooled with other City of Modesto funds. Interest earned on pooled cash and investments is credited to each participant in the pool based on each participant’s average monthly cash balance. Credit quality ratings are not available for the Park’s investments as all cash is invested as part of the common cash and investment pool of the City of Modesto. Cash in the City Pool is considered unclassified as to credit risk because it is not evidenced by securities that exist in physical or book entry form. The Park does not have any deposits with financial institutions as of June 30, 2021.

Cash and investments as of June 30, 2021 are classified in the accompany financial statements as follows:

Statement of Net Position:

Cash and investments	<u>\$ 183,851</u>
Total cash and investments	<u><u>\$ 183,851</u></u>

Summary of Deposits:

Cash and investments as of June 30, 2021 consist of the following:

Deposits with City of Modesto	
Cash and investments pool	<u>\$ 183,851</u>
Total cash and investments	<u><u>\$ 183,851</u></u>

Detailed information concerning the City of Modesto’s pooled cash and investments, including information regarding the fair value of investments, may be found in the City of Modesto’s Annual Comprehensive Financial Report. As of June 30, 2021, the fair value of the Park’s position in the pool is the same as the value of its pool shares.

**NOTE 3 – RELATED PARTY TRANSACTIONS**

The Park reimburses the City of Modesto for administrative and other costs incurred by the City of Modesto on the Park’s behalf. During the 2021 fiscal year, contractual service expenditures included \$88,518 of the City of Modesto’s payroll costs that were allocated to the Park.

**TUOLUMNE RIVER REGIONAL PARK  
NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2021, was as follows:

	Beginning Balance	Additions	Deletions/ Adjustments	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,528,566	\$ -	\$ -	\$ 2,528,566
Construction in progress	180,414	236,038	-	416,452
<b>Total capital assets not being depreciated</b>	<b>2,708,980</b>	<b>236,038</b>	<b>-</b>	<b>2,945,018</b>
Capital assets, being depreciated:				
Buildings	455,935	-	-	455,935
Improvements	10,689,250	-	-	10,689,250
<b>Total capital assets, being depreciated</b>	<b>11,145,185</b>	<b>-</b>	<b>-</b>	<b>11,145,185</b>
Less accumulated depreciation for:				
Buildings	(419,101)	(1,425)	-	(420,526)
Improvements	(5,699,370)	(444,454)	-	(6,143,824)
<b>Total accumulated depreciation</b>	<b>(6,118,471)</b>	<b>(445,879)</b>	<b>-</b>	<b>(6,564,350)</b>
<b>Total capital assets, being depreciated, net</b>	<b>5,026,714</b>	<b>(445,879)</b>	<b>-</b>	<b>4,580,835</b>
<b>Capital assets, net</b>	<b>\$ 7,735,694</b>	<b>\$ (209,841)</b>	<b>\$ -</b>	<b>\$ 7,525,853</b>

Depreciation expense for the year ended June 30, 2021 was \$445,879.

**NOTE 5 – INTERFUND TRANSACTIONS**

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when a fund incurs a cost, charges the appropriate benefitting fund, and reduces its related costs as a reimbursement. All other interfund transactions are treated as transfers. Transfer amounts of governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

The Park had no transfers in/transfers out for the year ended June 30, 2021.

**NOTE 6 – DEFICIENCY OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2021, expenditures exceeded appropriations as follows:

Expenditures	Amount
General Fund:	
Materials and supplies	\$ (651)
Insurance and taxes	(633)

**TUOLUMNE RIVER REGIONAL PARK  
NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 7 – CONTINGENCIES**

Coronavirus Pandemic: Management has determined the events regarding the novel coronavirus require disclosure in accordance with accounting standards. On March 4, 2020, Governor Newsom issued an emergency proclamation declaring a State of emergency in California due to the novel coronavirus (COVID-19). The COVID-19 outbreak is ongoing, and the ultimate geographic spread of the virus, the duration and severity of the outbreak and the economic and other actions that may be taken by governmental authorities to contain the outbreak or to treat its impact are uncertain. The ultimate impact of COVID-19 on the operations and finances of the Park is unknown.



**TUOLUMNE RIVER REGIONAL PARK**

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**REQUIRED SUPPLEMENTARY INFORMATION**

**TUOLUMNE RIVER REGIONAL PARK  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
GENERAL FUND – BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Rents	\$ 63,550	\$ 44,550	\$ 24,059	\$ (20,491)
Operating grants and contributions	408,800	385,526	385,526	-
Investment earnings (loss)	-	-	(151)	(151)
<b>Total Revenues</b>	<b>472,350</b>	<b>430,076</b>	<b>409,434</b>	<b>(20,642)</b>
<b>EXPENDITURES</b>				
Contractual services	458,783	417,374	402,012	15,362
Materials and supplies	1,675	1,650	2,301	(651)
Insurance and taxes	11,052	12,402	13,035	(633)
<b>Total Expenditures</b>	<b>471,510</b>	<b>431,426</b>	<b>417,348</b>	<b>14,078</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	209,654	559,649	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>209,654</b>	<b>559,649</b>	<b>-</b>	<b>-</b>
Changes in Fund Balance	<u>\$ 210,494</u>	<u>\$ 558,299</u>	(7,914)	<u>\$ (6,564)</u>
Fund Balance, Beginning of Year			<u>71,167</u>	
Fund Balance, End of Year			<u>\$ 63,253</u>	

**TUOLUMNE RIVER REGIONAL PARK  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**

**NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING**

Tuolumne River Regional Park (the Park) operates under the general laws of the State of California and annually adopts a budget for its General Fund to be effective July 1 the ensuing fiscal year. The budget must be approved by each of the legislative bodies of the parties to the joint powers agreement. From the effective date of the budget, which is adopted and controlled at the fund level, the amounts stated therein as proposed expenditures become appropriations. The Park may amend the budget by approval from each of the legislative bodies of the parties to the agreement during the fiscal year. The budget for the General Fund is prepared on the cash and expenditures/encumbrance basis. Revenues are budgeted in the year receipt is expected; expenditures, which include encumbrances, are budgeted in the year that the applicable warrant requisitions are expected to be issued. There were no encumbrances outstanding as of June 30, 2021, so the actual budgetary-basis expenditures are the same as the actual GAAP-basis expenditures.



**INDEPENDENT AUDITORS' 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**

To the Tuolumne River Regional Park Commission,  
The Board of Supervisors of the County of Stanislaus, California, and  
The City Councils of Modesto and Ceres, California  
Tuolumne River Regional Park

We 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 and each major fund of the Tuolumne River Regional Park (the Park), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Park's basic financial statements, and have issued our report thereon dated October 29, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Park's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Park's internal control. Accordingly, we do not express an opinion on the effectiveness of the Park's internal control.

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

Our 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 our audit we did identify certain deficiencies in internal control that we consider to be significant deficiencies, described in the accompanying schedule of findings and responses as items 2021-001 and 2021-002. During our audit, we did not identify any material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Park's financial statements are free from material misstatement, we 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **The Park's Responses to the Findings**

The Park's responses to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Park's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Park'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HUDSON HENDERSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson Henderson & Company, Inc." in a cursive script.

Fresno, California  
October 29, 2021

**TUOLUMNE RIVER REGIONAL PARK  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2021**

**Finding 2021-001 – Significant Deficiency  
Accounts Payable Cutoff Procedures**

Criteria:

Tuolumne River Regional Park (the Park) should design and implement internal controls over the accounts payable year end accrual process to ensure that balances can be vouched, tested, and presented in accordance with generally accepted accounting principles (GAAP).

Condition:

Per testing performed over subsequent disbursements, we noted expenditures for goods and services that were incurred prior to the end of the fiscal year that were not properly recorded in the correct accounting period. This resulted in material adjustments to accrue those expenses as accounts payable as of the fiscal year-end.

Cause of Condition:

The Park lacked a proper cut-off financial closing procedure that identified all payables that should be recorded back in the current fiscal year.

Effect of Condition:

This resulted in expenditures not being accrued or posted to the correct fiscal year and thus a material audit adjustment was recorded.

Recommendation:

We recommend that the Park implement and develop, as part of the year-end closing procedures, a process to review subsequent disbursements to identify those disbursements that were incurred in the previous fiscal year.

Management's Response:

The City, Financial Analyst III, assigned to the Park will coordinate regular meetings with Park Management staff, to request updates on outstanding invoices to ensure all invoices outstanding after the end of the fiscal year are accrued back to the proper fiscal year. Financial Analyst in coordination with Park Management staff will analyze the payment history for all vendors to confirm there are no missing invoices. Additional training and guidance will be provided by the Accounting Manager to department staff on how to address outstanding invoices which may have charges in dispute that prevent timely payment prior to the end of the fiscal year or shortly after.

**TUOLUMNE RIVER REGIONAL PARK  
SCHEDULE OF FINDINGS AND RESPONSES (continued)  
FOR THE YEAR ENDED JUNE 30, 2021**

**Finding 2021-002 – Significant Deficiency  
Accounts Receivable/Revenue Procedures**

Criteria:

Tuolumne River Regional Park (the Park) should design and implement internal controls over the accounts receivable year end accrual process to ensure that balances can be vouched, tested, and presented in accordance with generally accepted accounting principles (GAAP).

Condition:

During our fieldwork, we noted the Park did not have adequate procedures to accurately report accounts receivable balances and revenues as of year-end and for the year then ended. The procedures currently in place did not ensure the year-end account balances were accurately presented for revenues, receivables, and unearned revenues, including the reconciliation of funds to be available within the proper revenue recognition period; resulting in material audit adjustments to reconcile these balances.

Cause of Condition:

Internal controls have not been suitably designed and implemented over the accounts receivable closing process to ensure current year revenues, receivables, and unearned revenue accurately reflect current year activity in accordance with the modified accrual basis of accounting, which resulted in current year balances of revenue, receivables, and unearned revenue to be incorrect prior to the start of the audit.

Effect of Condition:

Revenues and receivables not properly stated in accordance with GAAP resulted in material audit adjustments of current year revenues, receivables, and unearned revenues.

Recommendation:

We recommend that the Park implement stronger policies and closing procedures over revenue recognition and deferrals as part of the year-end closing procedures. This should include training and assistance in the original posting of entries to allow ease of reconciliation and reporting for the financial reporting process.

Management's Response:

Additional training and guidance will be provided by the Accounting Manager to staff responsible for accounting for the revenues, receivables and unearned revenues for the Park. The Financial Analyst responsible for the year-end revenue accrual and deferral processes will be required to update the year-end check list to address the analysis of all outstanding receivable balances, revenue recognition and deferrals as of the end of the fiscal year.

**TUOLUMNE RIVER REGIONAL PARK  
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2020**

There were no prior year financial statement findings reported in accordance with *Government Auditing Standards*.



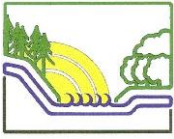
## TRRP Operations FY 21-22 2nd Quarter Update

### Expense Report

APPR UNIT	Account	Account Description	Budget	Encumbrance	Actuals	Available Balance	% Spent & Enc
B	58020	ISF - Building Services	80,093.00	-	40,046.48	40,046.52	50.00%
	58060	ISF - Property Insurance	5,765.00	-	2,882.48	2,882.52	50.00%
<b>Total for APPR: B</b>			<b>85,858.00</b>	<b>-</b>	<b>42,928.96</b>	<b>42,929.04</b>	<b>50.00%</b>
C	52010	Office Supplies	50.00	-	-	50.00	0.00%
	52015	Printing and Binding	100.00	(0.01)	125.14	(25.13)	125.13%
	52300	Tools and Field Supplies <\$5,000	1,499.98	(0.03)	31.44	1,468.57	2.09%
	53030	Business Expenses	1,499.92	(0.08)	118.66	1,381.34	7.91%
	53040	Electricity Utility Expenses	12,000.00	-	5,233.09	6,766.91	43.61%
	53041	Gas Utility Expenses	750.00	-	94.82	655.18	12.64%
	53042	Sewer Utility Expenses	100.00	-	28.08	71.92	28.08%
	53043	Water Utility Expenses	30,000.00	-	15,189.86	14,810.14	50.63%
	53072	Rental of Equipment	1,000.00	-	-	1,000.00	0.00%
	53110	Repair and Maintenance Services - Vandalism	9,084.92	(299.77)	1,146.00	8,238.69	9.31%
	53150	Repair and Maintenance Services - Real Property	15,000.03	3.69	374.37	14,621.97	2.52%
	53300	Professional Services	142,349.98	(0.02)	40,810.57	101,539.43	28.67%
	54500	Services City Forces - Interfund	156,578.00	-	54,838.61	101,739.39	35.02%
	54550	ISF - Fleet Operating and Maintenance	11,275.00	-	4,490.15	6,784.85	39.82%
54551	ISF - Fleet Replacement Expenses	7,154.00	-	2,980.80	4,173.20	41.67%	
<b>Total for APPR: C</b>			<b>396,942.36</b>	<b>(296.22)</b>	<b>133,468.43</b>	<b>263,770.15</b>	<b>33.55%</b>
D	76710	Transfer Out to Fund 6710	-	-	-	-	0.00%
<b>Total for APPR: D</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
			<b>482,800.36</b>	<b>(296.22)</b>	<b>176,397.39</b>	<b>306,699.19</b>	<b>36.47%</b>

### Revenue Report

Account	Account Description	Budget	Actuals	Available Balance	% Received
42301	Intergov - County Contribution/Reimbursement	222,607.00	222,607.00	-	100.00%
42405	Intergov - Local - City of Modesto Contribution	186,193.00	186,193.00	-	100.00%
43690	CS - GG - Misc Special Service	-	-	-	0.00%
46002	Lease of Land	35,000.00	12,040.34	22,959.66	34.40%
46007	Ballfield Rental	4,000.00	1,600.50	2,399.50	40.01%
46015	Picnic Area Rental	5,000.00	1,780.50	3,219.50	35.61%
46020	Building/Room Rental - Other	30,000.00	4,460.00	25,540.00	14.87%
47020	Refunds, Damages, and Cost Recovery	-	885.98	(885.98)	0.00%
48010	Interest Revenue on Bank Accounts	-	1,276.02	(1,276.02)	0.00%
48012	Change in Fair Market Value	-	(1,111.54)	1,111.54	0.00%
		<b>482,800.00</b>	<b>429,731.80</b>	<b>53,068.20</b>	<b>89.01%</b>



**TUOLUMNE RIVER REGIONAL PARK  
CITIZENS ADVISORY COMMITTEE**

**Item III**

**Wednesday, November 17, 2021 at 12:00 p.m.**

Held via TeleConference

**Minutes**

**I. CALL TO ORDER @ 12:03 pm**

Chair, Chris Guptill, called the meeting of the Tuolumne River Regional Park Citizen's Advisory Committee to order at 12:03 p.m.

**II. ROLL CALL**

A. Members Present: Chris Guptill, Chair  
Luis Jimenez, Vice Chair  
Member Ronald West  
Member Jim Bishop  
Member Brandy Meyer  
Member Darin Jesberg

B. Absent: Commissioner Emmanuel Becerra - Excused

Staff Present: City of Modesto:  
Nathan Houx, Parks Planning & Development Manager  
David Paladini, Administrative Analyst II  
Stacey Pratt, Financial Analyst III  
Paul Couchman, Financial Analyst III  
Joel Bueno, Parks Project Coordinator  
Diane Sheatsley, Administrative Analyst II  
County of Stanislaus  
Jackie Dwyer, Director of Parks and Recreation

**III. APPROVAL OF MINUTES**

A. September 29, 2021

**ACTION: MOTION (West/Jim 5/0)** approving the minutes of the September 29, 2021 meeting of the Tuolumne River Regional Park Citizen's Advisory Committee.

**IV. PUBLIC COMMENT**

**V. OLD BUSINESS**

A. TRRP Project Update

a. Nathan Houx presented the attached report. The Committee discussed the following:

- i. Timeline of the opening of the Legion park area and managing the potential loss of revenue from rentals.
- ii. Discussion on the appearance and funding stream for the Neece Drive Cell tower as well as and delays in the start of construction.
- iii. Discussion of the use of Measure L funds for the "land swap" adjacent to Dry Creek.

- iv. Discussion on the meeting of the 3 trails, and how that plan looks from a community impact perspective. And what is the impact of the downtown design plan.
- v. Discussion on potentially renaming or rebranding the park as "The River Park" or similar?
  - 1. Members and Staff discussed the naming and branding as important and determined to discuss the renaming as a part of the master plan review process.

## VI. NEW BUSINESS

- A. Regional Park Program Grant Application – Legion Park Area Improvements
  - a. Nathan Houx presented the attached Presentation.
  - b. The Committee discussed the following:
    - i. Discussion on whether the proposal would overrule the proposed campground concept, and determined that they are mutually compatible.
    - ii. Discussion on hiring park rangers throughout TRRP and how a safer park is more appealing adjacent to downtown.

**ACTION: MOTION (West/Jesburg 5/0)** approving the planned application, agreeing that the Regional Park Program Grant is important and recommending full support for this design concept and forwarding to the TRRP JPA Commission for full consideration.

- B. EDA Tourism Grant Application – TRRP Gateway Phase 3 Improvements
  - a. Nathan Houx presented a report the attached graphic. The Committee discussed the following:

**ACTION: MOTION (West/Jesburg 5/0)** approving the planned application, agreeing that the EDA Tourism Grant is important and recommending full support for this design concept and forwarding to the TRRP JPA Commission for full consideration.

## VII. REPORTS & ORAL COMMUNICATIONS

- A. FY21-22 Quarter 1 Operating Budget Update
  - a. Nathan Houx presented the attached budget update.
  - b. The Committee discussed the following:
    - i. Discussion on the cost of water in the park, water rights, and the restrictions against water use from the river for irrigation. Additionally staff provided clarification that reclaimed water is not available in the area.
- B. Tuolumne River Trust Report
  - a. Oral Report given by Edgar Garibay on the activities of the TRT. Activities included: Grant activities, youth panels, tree plantings, etc.
- C. 9-2-99 Clean-Ups
  - a. Oral report given by Chris Guptill on the activities of Operation 9-2-99. Activities included: 2 thirds of 40 cu yard dumpster was filled with trash at the latest November cleanup. 40 volunteers were present. Monthly cleanups on the

2nd Saturday. Dec 11th is the next event and it is open to the public.  
Expecting to begin some large-scale cleanups in January.

- D. Hispanic Youth Leadership Council
  - a. No report was given.
  
- E. Chair Guptill requested that in future meetings, an item be added to the agenda for a Dry Creek/River Trails Update to be provided by Member Darin Jesburg.
  - a. The committee agreed that this would be valuable information.

### **VIII. MATTERS TOO LATE FOR THE AGENDA**

(These may be presented by members of the Committee and staff upon determination by a majority vote that an emergency exists, as defined by State law, or by a 2/3 vote that (1) there is a need to take immediate action and (2) that the need for action came to the Committee's attention after the agenda was posted.)

- 1. Chair Guptill – Requested to discuss the Carpenter Road Access issues that have arisen. Committee agree unanimously to discuss this item, informally with no action, in order to bring it to staff's attention.
  - i. Request that staff formally address the removed fences on both east and west carpenter due to the access given to ATVs and Horses. It was reported that the fence was removed by construction contractor right of Carpenter Road.

### **IX. ADJOURNMENT**

Meeting was adjourned next meeting is scheduled for Wednesday, January 19, 2022 at 12:00 p.m. via teleconference.