

"We Care for Our Residents by Working Together to Build a Better Community for Today and Tomorrow"

# City of Rohnert Park Annual Comprehensive Financial Report

FY 2020-2021



City of  
Rohnert Park  
California





**CITY OF ROHNERT PARK, CALIFORNIA**

**Annual Comprehensive Financial Report**

Fiscal Year Ended June 30, 2021



Prepared by  
Finance Department



**City of Rohnert Park**  
**Annual Comprehensive Financial Report**  
**For the Year Ended June 30, 2021**

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November 10, 2021

To the Honorable Mayor, Members of the City Council, and Residents of Rohnert Park:

### **City Council**

Gerard Giudice  
*Mayor*

Jackie Elward  
*Vice Mayor*

Susan Hollingsworth Adams  
Willy Linares  
Pam Stafford  
*Councilmembers*

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Darrin Jenkins  
*City Manager*

Don Schwartz  
*Assistant City Manager*

Michelle Marchetta Kenyon  
*City Attorney*

Sergio Rudin  
*Assistant City Attorney*

Cindy Bagley  
*Director of Community Services*

Nishil Bali  
*Finance Director*

Vanessa Garrett  
*Director of Public Works*

Sylvia Lopez Cuevas  
*City Clerk*

Tim Mattos  
*Public Safety Director*

Mary Grace Pawson  
*Director of  
Development Services*

Victoria Perrault  
*Human Resources Director*

We are pleased to present the Annual Comprehensive Financial Report (“Annual Report”) of the City of Rohnert Park for the fiscal year ended June 30, 2021 with the independent auditor’s report, submitted in compliance with City and California Government Code Sections 25250 and 25253. This report was prepared by the Finance Department in conformance with the principles and standards for financial reporting set forth by the Governmental Accounting Standards Board (GASB). To the best of our knowledge and belief, the data as presented, is accurate in all material aspects and presented in a manner designed to fairly set forth the financial position and changes in financial position of the City as measured by the financial activity of its various funds, including disclosures necessary to enable the reader to gain the maximum understanding of the City’s financial affairs. The City has established a comprehensive framework of internal control to provide a reasonable basis for asserting that the financial statements are fairly presented. The independent auditor’s report presents an unmodified (“clean”) opinion on the City’s financial statements for the year ended June 30, 2021. The independent auditor’s report is located at the front of the financial section of this report.

The City has prepared the Annual Report using the financial reporting requirements as prescribed by GASB Statement No. 34, Basic Financial Statements – Management’s Discussion and Analysis – for State and Local Governments. This GASB Statement requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

### ***THE REPORTING ENTITY***

The City of Rohnert Park (City) was incorporated in August 1962 and is a legal subdivision of the State of California. The City’s powers are exercised through a council-manager form of government. Five persons are elected to serve four-year terms on the City Council. Elections are held every two years. The Mayor is separately elected to a one-year term by members of the City Council and acts as the presiding officer of the City Council. Policies established by the City Council are implemented through the office of the City Manager. In 2019, the City Council adopted a resolution to transition from at-large elections to by-district elections, pursuant to California elections code Section 10010.

The Annual Report includes the funds of the primary government, which includes several enterprise activities, as well as, all of its component units. Component units include legally separate entities for which the primary government is financially accountable and that have substantially the same board as the City or provide services entirely to the City. Accordingly, the Rohnert Park Financing Authority’s and the City of Rohnert Park Foundation’s financial information are blended with the City’s information in this report.

## ***PROFILE AND ECONOMIC OUTLOOK***

The City is located in beautiful Sonoma County, approximately forty-five miles north of San Francisco on US Highway 101. It is home to approximately 43,500 people, Sonoma State University, the Green Music Center, and the award winning Foxtail Golf Course. As one of the first planned communities, Rohnert Park enjoys the benefits of a coordinated system of bike trails and paths, schools, and parks in every neighborhood. More than 50 restaurants including all the best national chains offer diners the flavors they crave. Residents enjoy sweeping views of Sonoma and Taylor Mountains, preserved from development forever. Rohnert Park is just minutes from popular tourism venues including hundreds of local wineries, the Pacific Ocean, and giant redwoods.

Sonoma County is an attractive international destination and outdoor recreation mecca, with wine related products, specialty foods, wellness programs, and spa experiences. The close proximity to major Bay Area attractions continues to support tourist traffic. A neighboring government, the Federated Indians of the Graton Rancheria (Tribe) opened a casino in November 2013. The City has several Memorandums of Understandings (MOUs) with the Tribe that provide guaranteed and non-guaranteed sources of revenue to mitigate the impacts of the Casino project to the City.

Sonoma County's economy continues to be vibrant. However, like most regional economies, it took its foot off the gas as Sonoma remained in the most restricted purple tier of Covid-19 restrictions into the spring of 2021. As the county moved into less restrictive tiers in April, economic activity resumed with good producers faring better than service providers. The jobless rate remained above its post crisis low. Manufacturing continued to be the largest portion of the county's Gross Regional Product and helped keep the county's exports higher than similar regions.

Sonoma County has continued to exceed the national and state level for labor force participation rate. This is partially due to Sonoma County's workforce having a larger share of mature workers. Housing market demand remains strong as median home prices continue to rise. The residential real estate market held-up remarkably well during the initial stages of the pandemic and remains in good shape. House price appreciation advanced at its fastest pace in more than two years and sits neck-and-neck with the California average. In the face of COVID-19, Sonoma County's tourism industry took a hit. With low hotel occupancy rates and a nearly 60% decline in airport foot traffic, leisure/hospitality was the worst performing industry with payrolls down nearly 40% in Spring 2021 from year-ago levels. The tourism industry is projected to gradually recover from lingering effects of the pandemic.

The City's economy is highly correlated to the regional economy of Sonoma County and to lesser extent to San Francisco Bay area. Top industries in the City by employment include health care, retail, construction, education, and manufacturing. The City had an unemployment rate of 6.7% and a labor participation rate of 69.2% in early 2021 per report by Sonoma Economic Development Board. Unemployment edged-up in January 2021 and has steadily declined as the pandemic related recession led to a gradual recovery. Construction activity and sales remained strong, despite the pandemic. The City houses several big box retailers such as Costco, Walmart, Target, and others that supply essential products. Sales tax revenues performed better than originally anticipated, higher than fiscal year 2018-19 levels, before the onset of the pandemic. Property tax revenues are forecasted to remain stable and grow around 4% from prior fiscal year. Future growth remains optimistic, but spotty depending on additional health directives. The region continues to show economic resilience and maintains a positive economic outlook for most industries.

## ***LONG-TERM FINANCIAL PLANNING/POLICIES***

Long-term financial planning is an integral part of the City's fiscal management. For the General Fund, the City maintains a number of reserves that help provide stability and continuity. The City uses operating and contingency reserves in the event of an economic downturn or disaster, such as the pandemic and the wildfires in Sonoma County. Most of the City's reserve accounts had surpluses that weren't used in Fiscal Year (FY) 20-

21, despite the pandemic. The City also set-aside monies for maintaining infrastructure, vehicle replacement, technology upgrades, self-insured losses, and for its Public Employee Retirement System payments through a Section 115 Pension Trust Fund. The City has also established set-aside reserves in the enterprise funds such as those for water and sewer rate stabilization, and operating reserves. The City receives mitigation funds from the Graton Casino, and the City has set-aside a portion of these funds to guard against cash flow interruptions due to unanticipated changes to Casino mitigation revenue. The City has a Debt Management Policy, which has guided debt payoffs and refundings.

The City maintains a 10-year financial forecast model that is used to inform the City's budget. It is also invaluable in helping the City identify future resources and any downward trends in major revenue sources or increases in expenditures. For example, the City is facing large increases in pension costs over the next several years. By using the financial model, the City has successfully identified ways to mitigate such increases. The City also does 5-year financial forecasts for the Water and Sewer Enterprises, including capital projects, as part of a periodic review and monitoring of service rates.

The City has a Financial Crisis Response Plan that identifies several level 1 and level 2 key economic factors with quantified triggers to provide an early warning to the City of a possible fiscal crisis. These economic factors are monitored and if a fiscal crisis is imminent, the City has level 1 and level 2 responses that will be implemented. To cope with the pandemic, the City suspended and reduced some contributions to its reserve funds, and deferred spending on some of its Capital projects, but ended with a budget surplus for the fiscal year.

## ***MAJOR INITIATIVES***

### ***For the Current Year***

The City utilizes an annually updated Strategic Plan for the City of Rohnert Park to guide its work plan. The strategic plan provides a comprehensive framework, which includes vision, mission, values, accomplishments, best practices, and a detailed Action Plan.

Despite the pandemic, the City was able to maintain a balanced operating budget where total sources exceeded total uses without spending down General Fund balance for the eighth consecutive year. This continues the City's journey toward improved financial sustainability. As part of its strategic plan, the City continues work towards integrating technology into operations and is currently finalizing the implementation of a new financial Enterprise Resource Management system to provide better integrated data, and increase efficiency and productivity across the City organization.

The Rohnert Park Department of Public Safety serves the people of Rohnert Park by performing both police and fire functions. The officers are trained as both police officers and firefighters as an effective way to provide a quick response to either structure fires or a crime event. In FY20-21, Public Safety partnered with Catholic Charities for homeless services, amended policies for Use of Force and developed a COVID response plan for Patrol. Fire services supported construction of the Westside Fire station, implemented mobile/paperless fire inspections, and established the respiratory protection program.

The Public Works Department is a full-service department that is responsible for the construction, operation, maintenance, and repair of most of the City's infrastructure, facilities and capital projects. In addition to performing regularly assigned duties, staff respond to over 5,000 citizen requests each year and a variety of system problems and emergencies 24 hours per day, 7 days per week. The Department is organized by function into two distinct divisions: Utilities and General Services. The Utilities Division consists of potable water, sewer, recycled water, and drainage systems. Most utility system functions are heavily regulated where many day-to-day functions are mandated. This division is staffed at a minimum of five days a week but is also monitored 24-7 through the City's computer-controlled wireless network. The General Services Division consists of streets, buildings, fleet, parks maintenance, and capital projects. This division is also responsible for the implementation of components of the City's Greenhouse Gas Action Plan and the administration of the

Foxtail Golf Course lease agreement. In FY20-21, Public Works completed the resiliency plan for the City's water system, constructed Pickle Ball courts at Sunrise Park and Futsal courts at Alicia Park, upgraded sports lights to LED fixtures, and upgraded playground equipment at other City parks. As part of the FY21-22 proposed budget the Community Services Department, originally part of Public Works was re-organized as a standalone department.

The Community Services Division operates several major City facilities including: Callinan Sports & Fitness Center, four community centers, Senior Center, pottery studio as well as several parks, community gardens, dog parks, athletic fields, tennis courts, and three swimming pools. Community Services staff also either run or oversee several youth and adult programs, sports leagues, classes, and community events. The Spreckels Performing Arts Center produces critically acclaimed Broadway style musical performances in a City owned theatre.

The Development Services Department manages land and building development from concept to completion; maintains and implements the City's General Plan and Zoning Code; plans for Rohnert Park's physical and resource needs by working with local, regional and state agencies to ensure that there is enough water supply and sewer treatment for Rohnert Park citizens and businesses now and in the future; and ensures safe structures and physically attractive neighborhoods by enforcing the California Building Standards Code. In FY20-21, the Department continued its General Plan update to support the community's vision for Rohnert Park over the next 20 years. Major initiatives included construction of new Westside Fire Station, the Downtown Utility Project which provides water and sewer capacity for a new downtown development, and a new Water Tank 8. The department was also involved in supporting developer efforts to complete two new hotels, a 218 unit affordable apartment complex and sixteen affordable ownership homes, updating the loud and unruly party ordinance, and providing leadership to City's homeless initiatives. Production of single-family homes continues at both the University District and the Southeast Specific Plan, adding to much-needed housing stock for the region.

### ***For the Future***

We are cautiously optimistic about the state of the economy in Rohnert Park for the next one to three years. While vaccinations have helped to mitigate the impact of the pandemic, the City and the region have experienced an uptick in cases related to the Delta variant. The City is largely following the national economic trends with strong employment growth; finding employees is a challenge for businesses, and inflationary pressures are a risk. Tourism has largely resumed, which remains a major part of the local economy.

We continue to have excess office space available for reasons that are not entirely clear, and trends in this area are also murky. As before, the pandemic may reduce the need for office space as remote working becomes more common. Alternatively, it could lead to an increase in demand for office space in areas near but outside of the core Bay Area - such as Rohnert Park as remote workers seek a combination of proximity to Bay Area businesses and less expensive housing.

As was true last year, the pandemic has accelerated the shift to on-line sales, which could reduce the need for local retail locations. This could in turn increase the need, which already appears significant, for warehouse and distribution space.

The City's economic development strategy includes several components. These include:

- a. Working through Sonoma County Tourism to attract visitors to Sonoma County including Rohnert Park. Key attractions in and near the City include the Green Music Center at Sonoma State University, the Graton Resort and Casino, and numerous family-friendly entertainment options;
- b. Supporting additional hotels, with two opening in the last year and others possible in the next couple of years;
- c. Maintaining highly responsive permitting systems to expedite appropriate development and new business formation and attraction;
- d. Recruiting retail businesses when opportunities present themselves;

- e. Providing the infrastructure to support future downtown development, and
- f. Adding single and multi-family housing, including affordable units, to address the regional shortage, which may be the single largest impediment to economic growth and contributes to substantial high housing costs for many residents.

The City's implementation of the 2020 General Plan will shortly dovetail into the next 20-year planning horizon of the 2040 Rohnert Park General Plan. In 2000, Rohnert Park residents voted to approve Measure N, Urban Growth Boundary (UGB), which limits future development to within the UGB to prevent sprawl and promote efficient and orderly growth patterns, stability and certainty in long-term planning, a well-designed mix of uses, and adequate and efficient delivery of public services and facilities. Voters renewed the UGB in 2018. The mix of commercial, industrial, and office uses seen along Highway 101 have been influenced by the Industrial/Commercial Overlay and Office Overlay zoning districts in those areas. There are also a lot of commercial and industrial development opportunities in these areas.

While there are currently few mixed-use areas in Rohnert Park, the Station Center Planned Development could offer a centralized, mixed-use, and walkable downtown on the former State Farm site if it comes to fruition; the City anticipates the current owner selling the property, and thus plans and timing for development are uncertain. Most of the future development capacity is within specific area plans, planned developments, and the Central Rohnert Park Priority Development Area Plan, especially for residential development. Development capacity in the rest of the city will be through strategic infill sites, mostly to the west of Highway 101.

### ***FINANCIAL INFORMATION***

Management of the City is responsible for establishing and maintaining internal controls designed to ensure that the assets of the City are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled timely and accurately to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The City's internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

***Budgetary Controls.*** The objective of budgetary controls is to assure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the General Fund, Special Revenue and Proprietary Funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot exceed the appropriated amount) is established at the fund level. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Except as separately authorized by the Council, all unencumbered appropriations lapse at the end of the fiscal year.

As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

### ***OTHER INFORMATION***

***Independent Audit.*** Management considers an annual audit by independent certified public accountants a sound and prudent business practice. The accounting firm of Pun Group, LLP performed the annual audit for the City for the fiscal year ended June 30, 2021. The independent auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

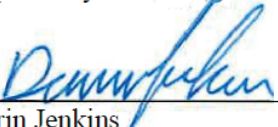
***Awards.*** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its annual comprehensive


financial report for the fiscal year ended June 30, 2020. This was the thirty-ninth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

*Acknowledgments.* The preparation of the annual comprehensive financial report was made possible by the dedicated service of the entire staff of the Finance Department. Most notably, Manuel Orozco, Supervising Accountant, and accountants Yosselyn O. Valencia, Roger Hayes, Lori Newzell, and Marilyn Weller worked diligently to prepare reports, reconciliations and supporting schedules to facilitate audit completion. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report.

Respectfully submitted,

  
\_\_\_\_\_  
Darrin Jenkins  
City Manager

  
\_\_\_\_\_  
Nishil Bali  
Finance Director



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Rohnert Park  
California**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

June 30, 2020

*Christopher P. Morill*

Executive Director/CEO

# CITY OFFICIALS

## *City Council:*

Gerard Giudice, Mayor  
Jackie Elward, Vice Mayor  
Susan Hollingsworth Adams, Councilmember  
Pam Stafford, Councilmember  
Willy Linares, Councilmember

## *City Staff:*

City Manager..... Darrin Jenkins  
Assistant City Manager ..... Don Schwartz  
City Attorney..... Michelle Marchetta Kenyon  
(Burke, Williams & Sorensen, LLP)  
City Clerk..... Sylvia Lopez  
Finance Director..... Nishil Bali  
Director of Public Safety..... Tim Mattos  
Director of Public Works..... Vanessa Garrett  
Director of Community Services..... Cindy Bagley  
Director of Development Services..... Mary Grace Pawson  
Director of Human Resources ..... Victoria Perrault

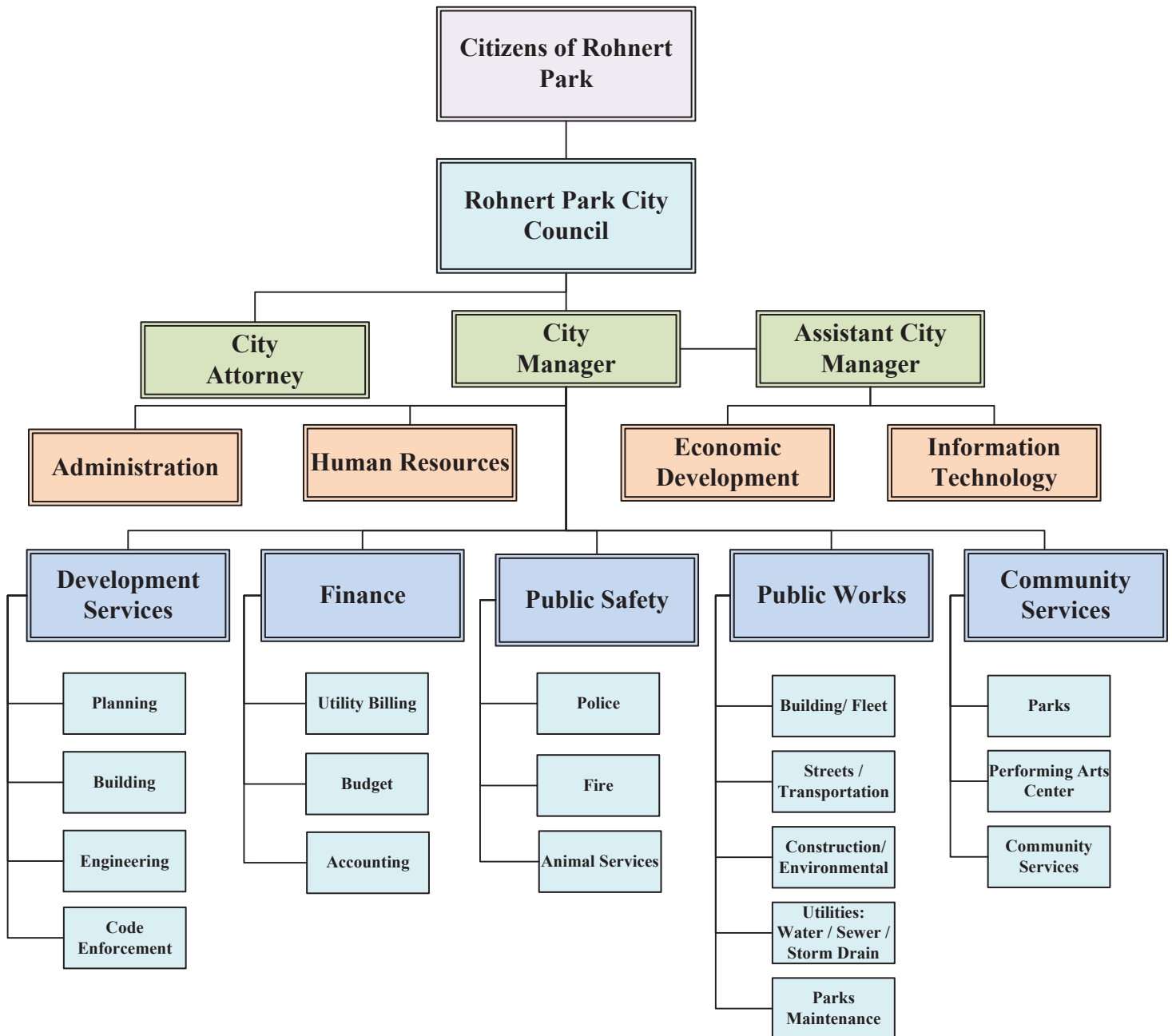
## *City Council Commissions, Committees, and Boards*

Planning Commission  
Parks and Recreation Commission  
Senior Citizens Advisory Commission  
Mobile Home Rent Appeals Board  
Building Appeals Board  
City of Rohnert Park Foundation  
Bicycle and Pedestrian Advisory Committee  
Sister Cities Relations Committee  
Golf Course Oversight Committee  
Successor Agency  
Council Standing Committees





## ORGANIZATIONAL CHART



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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members  
of the City Council of the City of Rohnert Park  
Rohnert Park, California

### **Report on Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rohnert Park, California (the "City"), as of and for the year ended June 30, 2021, and the related notes to the basic financial statements, which collectively comprise the City'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 opinions 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 basic financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City'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 City'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 opinions.

### *Opinions*

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2021, and the respective changes in financial position, and where applicable, cash flows thereof 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, the Schedule of Changes in Net Pension Liability and Related Ratios – Miscellaneous Plans, the Schedule of Proportionate Share of the Net Pension Liability – Safety Plans, the Schedules of Pension Plans Contributions – Miscellaneous and Safety Plans, and the Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of OPEB Contributions, and the Budgetary Comparison Schedules, as identified in the accompanying table of contents be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the 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 Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, the combining and individual fund financial statements, the budgetary comparison schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, and the budgetary comparison schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2021, on our consideration of the City'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 results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*The PwC Group, LLP*

Walnut Creek, California  
December 6, 2021

**CITY OF ROHNERT PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(Unaudited)**

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As management of the City of Rohnert Park (City), we offer readers of the City's financial statements this narrative overview and analysis of the City's financial activities for the fiscal year (FY) ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the City's basic financial statements, which immediately follow this section.

**FINANCIAL HIGHLIGHTS**

**Government-wide Financial Highlights**

The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources by \$285.0 million (net position) at June 30, 2021. Of this amount, \$186.9 million represents the City's investment in capital assets, less (1) accumulated depreciation, and (2) related outstanding debt and deferred outflows and inflows of resources used to acquire those assets; \$48.3 million is available for the City's ongoing obligations related to programs with external restrictions (restricted); and \$49.8 million (unrestricted) is available to use for City programs and assignments in accordance with Council direction, policy and budgetary directives. The City's total net position increased by \$21.2 million, or 8.0% over the prior year:

- The \$10.7 million increase in net investment in capital assets represents the change in capital assets net of FY20-21 retirement of related long-term debt.
- The \$20 thousand increase in restricted net position represents the change in resources that are subject to external restriction on their use.
- The \$10.5 million increase in unrestricted net position is the change in resources available to fund City programs and debt obligations.

**Governmental Funds Highlights**

The City's Governmental Funds combined ending fund balance of \$101.5 million, increased \$7.9 million from the prior year ending balance of \$93.6 million. Fund balances available for spending are categorized into Restricted, Assigned, and Unassigned. These categories total \$100.8 million, or 99.3% of ending fund balance. Of this amount:

- Fund balance restricted by law or externally imposed requirements (e.g., for capital projects, housing projects, and debt service, etc.) decreased slightly by \$20 thousand and still remains at a rounded balance of \$45.2 million.
- Fund balance assigned by the City Council, City Manager or Designee in accordance with policy and/or budgetary directives (e.g., operating reserve and contingency reserve) increased by \$8.6 million to \$55.6 million.
- Unassigned Fund Balance, which represents the residual of total fund balance less the aforementioned categories, held stable at \$5 thousand.

The General Fund reported total fund balance of \$45.4 million of which \$226 thousand is non-spendable, \$6.6 million is restricted, \$38.5 million is assigned, and \$5 thousand is unassigned.

The continuing overall increase in governmental fund balance indicates financial success for the year.

**CITY OF ROHNERT PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(Unaudited)**

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**OVERVIEW OF THE FINANCIAL STATEMENTS**

Management's Discussion and Analysis introduces the City's Basic Financial Statements. The City's Basic Financial Statements include three components:

- *Government-wide Financial Statements*
- *Fund Financial Statements*
- *Notes to the Financial Statements*

This report also contains required and other *supplementary information* in addition to the basic financial statements themselves.

**Government-wide Financial Statements**

The *Government-wide Financial Statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. These financial statements provide both long-term and short-term information about the City's overall financial status.

The *Statement of Net Position* presents information on all of the City's *Assets and Deferred Outflows of Resources*, and *Liabilities and Deferred Inflows of Resources* with the difference reported as *Net Position*.

$$\text{Net Position} = (\text{Assets} + \text{Deferred Outflows of Resources}) - (\text{Liabilities} + \text{Deferred Inflows of Resources})$$

Over time, increases or decreases in net position are a useful indicator of an improving or deteriorating city financial condition.

The *Statement of Activities* presents the most recent fiscal year changes in the City's net position. 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. The statement reports items resulting in cash flows in future fiscal periods (e.g., uncollected taxes, and earned but unused vacation leave) as revenues and expenses.

The *Government-wide Financial Statements* distinguish functions of the City principally supported by taxes and intergovernmental revenues (governmental activities) from other functions intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City grouped by function include General Government, Public Safety, Public Works, Parks and Recreation, Cultural Arts Center and Interest on Long-Term Debt. The business-type activities of the City include Water, Sewer, Recycled Water, Refuse Collection, and Golf Courses.

Component units are included in Government-wide Financial Statements and are legally separate entities for which the City is financially accountable. Component units have substantially the same governing board as the City, or provide services entirely to the City. The Rohnert Park Financing Authority and the City of Rohnert Park Foundation are included as blended component units of the City.

**Fund Financial Statements**

A *fund* is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The City's funds are divided into three types: ***Governmental funds, Proprietary funds, and Fiduciary funds.***



**CITY OF ROHNERT PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(Unaudited)**

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**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 (Modified Accrual Basis of Accounting). Such information may be useful in evaluating the City's near-term financing requirements. Because the focus of governmental funds is narrower than that of the Government-wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide Financial Statements. 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 City maintains individual governmental funds organized according to their type (special revenue, debt service, capital projects and permanent 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 the General Fund; Housing Projects Special Revenue Fund; City Capital Projects Fund; Public Facility Finance Fee Special Revenue Fund; and Graton Mitigation Supplemental Special Revenue Fund, all of which are considered to be major funds. Data from the remaining governmental funds are combined into a single, aggregated presentation entitled "Other Governmental Funds."

Individual and combining fund data for each of these non-major governmental funds is provided as supplementary information in this report.

The City adopts an annually appropriated budget for all of its operating funds. The budget to actual comparison schedules are provided for the General Fund and Special Revenue Funds to demonstrate performance against this budget.

**Proprietary funds** are generally used to account for services for which the City charges external, or internal customers with the intent to recover all or a significant portion of their costs through user fees and charges. The City maintains the following two types of proprietary funds:

- *Enterprise Funds* report the same functions presented as business-type activities in the Government-wide Financial Statements. The City uses enterprise funds to account for Water, Sewer, Recycled Water, Refuse Collection, and Golf Courses.
- *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City's internal service funds account for Information Technology, Vehicle Replacement, Fleet Management, and Infrastructure services. Since these services predominantly benefit governmental rather than business-type functions, they are consolidated within governmental activities in the Government-wide Financial Statements.

Proprietary funds provide the same type of information as the Government-wide Financial Statements, only in more detail. The proprietary funds financial statements provide separate information for Water, Sewer, Recycled Water, Refuse Collection, and Golf Courses activities. The four internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements.

**Fiduciary funds** account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the Government-wide Financial Statements because the resources of those funds are not available to support the City's own programs. Fiduciary fund accounting is similar to proprietary fund accounting. The City reported three fiduciary funds.

**CITY OF ROHNERT PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(Unaudited)**

**Notes to the Financial Statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Required Supplementary Information (RSI)** is presented in addition to the basic financial statements and accompanying notes. This required information includes the Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Employer Plan Contributions for Pension, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of OPEB Plan Contributions, and Budgetary Comparison Schedules for General Fund and major Special Revenue Funds.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net Position**

As noted earlier, net position may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$285.0 million at the close of the current fiscal year. The following table is a condensed comparative analysis of the net position of governmental and business-type activities as of June 30, 2021 and June 30, 2020:

	City of Rohnert Park's Net Position					
	Governmental		Business-Type		Total	
	Activities		Activities			
	2021	2020	2021	2020	2021	2020
<b>Assets:</b>						
Current and other assets	\$ 124,604,045	\$ 112,785,806	\$ 34,523,683	\$ 31,952,860	\$ 159,127,728	\$ 144,738,666
Capital Assets	132,402,149	124,632,287	64,010,267	61,619,207	196,412,416	186,251,494
Total assets	257,006,194	237,418,093	98,533,950	93,572,067	355,540,144	330,990,160
<b>Deferred outflows of resources</b>	24,560,365	30,732,264	595,860	1,161,238	25,156,225	31,893,502
<b>Liabilities:</b>						
Current and other liabilities	12,317,901	8,786,148	3,095,757	2,796,960	15,413,658	11,583,108
Noncurrent liabilities	59,194,239	67,975,255	10,207,060	12,734,982	69,401,299	80,710,237
Total liabilities	71,512,140	76,761,403	13,302,817	15,531,942	84,814,957	92,293,345
<b>Deferred inflows of resources</b>	10,833,628	6,471,241	16,393	307,819	10,850,021	6,779,060
<b>Net position:</b>						
Net investment in capital assets	131,593,481	123,734,795	55,348,403	52,547,885	186,941,884	176,282,680
Restricted	47,788,905	47,769,438	505,584	505,016	48,294,489	48,274,454
Unrestricted (deficit)	19,838,405	13,413,480	29,956,613	25,840,643	49,795,018	39,254,123
Total net position	\$ 199,220,791	\$ 184,917,713	\$ 85,810,600	\$ 78,893,544	\$ 285,031,391	\$ 263,811,257

**CITY OF ROHNERT PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(Unaudited)**

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**Analysis of Net Position**

The City's total net position (government and business-type activities) increased by \$21.2 million, or 8.0% during the fiscal year.

**Net investment in Capital Assets** is the largest portion of the City's net position. It is comprised of capital assets (i.e. land, building, roads, machinery and equipment) less the related outstanding long-term debt used to acquire those assets. The City uses these capital assets to provide services to citizens; as such, these assets are not available for future spending. Although the City's investment in its capital asset is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The \$10.7 million, or 6.0% increase in net investment in capital assets was mainly due to capital projects and donations of public improvement projects from developers related to governmental activities (\$7.9 million) and business-type activities (\$2.8 million), net of depreciation.

**Restricted Net Position** of \$48.3 million represents resources that are subject to external restrictions on their use, or by enabling legislation. Restricted net position is mainly comprised of amounts restricted for capital and street projects (\$14.1 million or 29.1%), housing development (\$12.9 million or 26.8%), retirement benefits (\$6.6 million or 13.7%), general redevelopment capital projects (\$5.3 million or 11.0%), Rohnert Park Foundation (\$1.7 million or 3.5%), general government programs (\$5.4 million or 11.3%) public safety programs (\$1.1 million or 2.3%), and Performing Arts Center (\$0.58 million or 1.2%).

Restricted net position increased slightly by \$20 thousand, or 0.04%, primarily due to the gains in interest from the City's PARS retirement trust fund (\$1.1 million), gains in the Rohnert Park Foundation fund balance (\$0.9 million), and general governmental programs (\$1.1 million), which was offset by the use of funds from the Casino Public Safety Building Contribution fund (\$2.1 million) to build the Westside Fire Station and for redevelopment Capital projects (\$0.3 million).

**Unrestricted Net Position** in the amount of \$49.8 million represents net position of the City that is not restricted for any project or purpose. The increase of \$10.5 million, or 26.9%, was primarily due to an increase in net position for the City that was not restricted for other purposes for the year.

**Total Assets** increased by \$24.5 million or 7.4% due to a \$10.1 million (5.5%) increase in **Capital Assets** from addition of new capital projects, net of depreciation and an increase of 14.4 million, or 9.9% in **Current and Other Assets**. The increase in latter was mainly due to \$10.4 million increase in Cash and Investments, \$2.1 million increase in Taxes Receivable, and \$1.8 million in Accounts Receivable.

**Total Liabilities** decreased by \$7.4 million or 8.1% due to a decrease in **Non-Current Liabilities** (\$11.3 million or 14%) related to pension and OPEB, which was offset by an increase of by \$3.8 million, or 33.1% in **Current and Other Liabilities**. The increase in latter was primarily due to increases in Accounts Payable (\$1.2 million) compared to end of last fiscal year when Accounts Payables were artificially lower during the start of the pandemic.

**Deferred Outflows of Resources** decreased by \$6.7 million, or 21.1% while **Deferred Inflows of Resources** increased by \$4.1 million, or 60.1% due to changes in pension related items arising from payment of \$11.6 million advance payment to CalPERS in the prior fiscal year.

**CITY OF ROHNERT PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(Unaudited)**

**Changes in Net Position**

The following table is a condensed comparative analysis of the changes in net position of governmental and business-type activities for fiscal years ended June 30, 2021 and June 30, 2020:

	<b>Statement of Activities</b>					
	<b>For the Year Ended June 30, 2021</b>					
	Governmental Activities		Business Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 14,363,787	\$ 13,408,041	\$ 26,259,174	\$ 26,577,051	\$ 40,622,961	\$ 39,985,092
Operating grants and contributions	18,738,724	13,136,392	-	-	18,738,724	13,136,392
Capital grants and contributions	7,071,397	19,558,968	1,329,765	2,167,209	8,401,162	21,726,177
Total program revenues	40,173,908	46,103,401	27,588,939	28,744,260	67,762,847	74,847,661
General revenues:						
Property taxes	5,834,285	6,219,631	-	-	5,834,285	6,219,631
Property tax in lieu of vehicle licenses fee	4,344,063	4,131,432	-	-	4,344,063	4,131,432
Intergovernmental - sales taxes	14,270,596	12,920,781	-	-	14,270,596	12,920,781
Franchise taxes	2,880,041	2,910,746	-	-	2,880,041	2,910,746
Transient occupancy taxes	3,134,882	3,600,766	-	-	3,134,882	3,600,766
Real property transfer taxes	357,595	244,749	-	-	357,595	244,749
Total taxes	30,821,462	30,028,105	-	-	30,821,462	30,028,105
Revenue from Fiduciary Funds	-	8,055,725	-	-	-	8,055,725
Investment earnings	1,767,289	2,480,086	190,441	435,078	1,957,730	2,915,164
Gain (loss) on sale of capital assets	218,412	(874,601)	-	-	218,412	(874,601)
Miscellaneous revenue	1,998,250	1,152,864	80,888	64,094	2,079,138	1,216,958
Total general revenues	34,805,413	40,842,179	271,329	499,172	35,076,742	41,341,351
<b>Total revenues</b>	<b>74,979,321</b>	<b>86,945,580</b>	<b>27,860,268</b>	<b>29,243,432</b>	<b>102,839,589</b>	<b>116,189,012</b>
<b>Expenses:</b>						
General government	19,801,700	18,395,701	-	-	19,801,700	18,395,701
Public safety	28,026,812	27,882,316	-	-	28,026,812	27,882,316
Public works	7,609,371	6,676,057	-	-	7,609,371	6,676,057
Parks and recreation	4,528,292	4,620,070	-	-	4,528,292	4,620,070
Cultural arts center	569,102	882,026	-	-	569,102	882,026
Water	-	-	6,435,066	6,470,072	6,435,066	6,470,072
Sewer	-	-	14,293,680	14,393,196	14,293,680	14,393,196
Recycled water	-	-	331,827	304,584	331,827	304,584
Refuse collection	-	-	5,634	21,771	5,634	21,771
Golf courses	-	-	17,971	102,211	17,971	102,211
<b>Total expenses</b>	<b>60,535,277</b>	<b>58,456,170</b>	<b>21,084,178</b>	<b>21,291,834</b>	<b>81,619,455</b>	<b>79,748,004</b>
<b>Change in net position</b>	<b>14,444,044</b>	<b>28,489,410</b>	<b>6,776,090</b>	<b>7,951,598</b>	<b>21,220,134</b>	<b>36,441,008</b>
Transfers	(140,966)	370,759	140,966	(370,759)	-	-
<b>Increase in net position</b>	<b>14,303,078</b>	<b>28,860,169</b>	<b>6,917,056</b>	<b>7,580,839</b>	<b>21,220,134</b>	<b>36,441,008</b>
Net position, beginning of year	184,917,713	156,057,544	78,893,544	71,312,705	263,811,257	227,370,249
<b>Net position, end of year</b>	<b>\$ 199,220,791</b>	<b>\$ 184,917,713</b>	<b>\$ 85,810,600</b>	<b>\$ 78,893,544</b>	<b>\$ 285,031,391</b>	<b>\$ 263,811,257</b>

**CITY OF ROHNERT PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(Unaudited)**

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**Analysis of Governmental Activities**

Governmental Activities increased the City's net position by \$14.3 million, or 8% to \$199.2 million for the year ended June 30, 2021, accounting for 69.9% of the City's total net position.

**Revenues**

Total revenues for the City's Governmental Activities decreased by \$12.0 million, or 13.8% to \$75.0 million from the prior year. Revenues are divided into two categories: Program Revenues, which derive from the program itself such as fees and charges or from outside the City's tax base, and General Revenues that are not program related such as taxes.

**Program Revenues** had an overall decrease from the prior year of \$5.9 million, or 12.9%, to \$40.2 million.

- Charges for services increased by \$0.96 million, or 7.1%, to \$14.4 million mostly due to increase in Maintenance Annuity Fee (\$0.8 million) and increases in revenues from Permits and Plan Check fees.
- Operating grants and contributions increased by \$5.6 million, or 42.6%, to primarily due increases in Casino contributions (\$1.2 million), transfers in from the Federal Transportation grant (\$0.86 million), and additional Grants from State for Fire and Pandemic Responses (\$1.2 million).
- Capital grants and contributions decreased by \$12.5 million, or 63.8% to \$7.1 million mostly due to decreases in Developer donated assets (\$11.9 million) compared to prior year.

**General Revenues** had an overall decrease of \$6.0 million or 14.6%. Most of this amount was due to a reduction in year-over-year of revenue from the Successor Agency for the 2007R Tax Allocation Bonds (\$8.1 million), which is a result of the final scheduled payment to the City from the prior fiscal year. The reduction is offset mostly by an increase in Tax revenue (\$0.8 million or 2.6%) that provide the City with the most discretionary spending ability. The increase in Tax revenues include increases to General Sales Tax and Measure E sales taxes (\$1.3 million or 10.4%), offset by a decrease in Transient Occupancy Tax (TOT) revenue, (\$0.5 million or 12.9%) compared to prior year during the pandemic.

**Expenses**

Total expenses for Governmental Activities had an overall increase of \$2.1 million, or 3.6% to \$60.5 million. The increase in expenses was generally attributable to the following:

- General government expenses increased by \$1.4 million, or 7.6%, to \$19.8 million, primarily due to increased expenses/transfers-out from one of the charitable Graton Mitigation funds (\$1 million), increased system developments costs (\$0.4 million) related to implementation of City's new financial system, and increases in certain personnel & labor reimbursement general expenses compared to prior year.
- Public works expenses increased by \$0.9 million, or 14.0% to \$7.6 million mostly due to increases in capital project spending for continuing projects such as Westside Fire Station & University District Specific Plan.
- Public safety expenses increased by \$0.1 million, or 0.5%, to \$28.0 million.

**CITY OF ROHNERT PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(Unaudited)**

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**Analysis of Business-Type Activities**

The net position of business-type activities increased by \$6.9 million, or 8.8% to \$85.8 million, while the change in net-position for business-type activities decreased by \$0.7 million from prior year due to the following:

- Charges for services revenues decreased by \$0.3 million, or 1.2%, to \$26.3 million due to reduced consumption in water/sewer.
- Receipt of capital contributions decreased by \$0.8 million, or 38.6% to \$1.3 million due to suspension of capital improvement projects related to utilities during the pandemic.
- Minor decrease in expenses by \$0.2 million, or 1.0%, to \$21.0 million.

**FINANCIAL ANALYSIS OF THE CITY'S FUND BALANCES**

As noted earlier, the City uses *fund accounting* to ensure and demonstrate compliance with finance-related regulatory requirements and attain objectives in accordance with special restrictions or limitations.

**Governmental Funds.** The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources (modified accrual basis of accounting). Such information is useful in assessing the City's financing requirements. In particular, total fund balance less the non-spendable portion is a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2021, the City's Governmental Funds reported total fund balances of \$101.5 million, an increase of \$7.9 million, or 8.4%, in comparison with the prior year's total ending fund balances. Approximately 99.3%, or \$100.8 million of the total fund balances is spendable, which means it is available to meet the City's current and future needs. City Council or City management can earmark a portion of fund balance to a particular function, project or activity, and can also earmark it for purposes beyond the current year, within the constraints applied to the various categories of fund balance. With the exception of the non-spendable portion, fund balances are available for appropriation at any time. The components of total fund balance are as follows:

- Non-spendable Fund Balance, \$0.7 million consists of amounts that are not spendable in form, or are legally or contractually required to be maintained intact, and are made up of prepaid items, advances to the successor agency trust fund, and certain assets held in the Performing Arts Endowment Permanent Fund.
- Restricted Fund Balance, \$45.2 million consists of amounts with constraints put on their use by creditors, grantors, trusts, contributors, laws, regulations, or enabling legislation. Most of these are fund balances belonging to the City's special revenue funds that account for the proceeds of revenue sources for specific purposes.
- Assigned Fund Balance, \$55.6 million is assigned by the City Council, City Manager or Designee in accordance with the City's reserves policy and budgetary directives.
- Unassigned Fund Balance, \$5 thousand, represents the residual classification for the City's General Fund.

**CITY OF ROHNERT PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(Unaudited)**

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**General Fund**

The General Fund is the main operating fund of the City. The General Fund's total fund balance increased by \$6.3 million, or 16.1%, to \$45.4 million at June 30, 2021. Of the General Fund spendable fund balance, \$6.6 million is restricted; \$38.5 million is assigned; and \$5 thousand is unassigned.

The total balance increased by \$6.3 million from prior year mostly due to a \$1.1 million increase in Restricted fund balance from earnings in the City's Pension Trust and a \$5.8 million increase in Assigned fund balance from net earnings in the General Fund after assignment of reserves in accordance with the City's latest reserves policy adopted per resolution 2021-101.

As a measure of the General Fund's liquidity, it is useful to compare both total fund balance and spendable fund balance to total fund expenditures. Total fund balance equates to 120.8% of total General Fund expenditures while spendable fund balance equates to 120.2% of total General Fund expenditures.

**Other Major Governmental Funds**

The total fund balances of the other Major Governmental Funds increased by \$1.4 million, or 5.4% to \$26.8 million with the following significant changes:

- The Housing Projects Special Revenue Fund decreased in fund balance by \$0.4 million, from \$11.4 million to \$10.9 million, or 4.3%, primarily due to increased expenditures.
- The Public Facility Finance Fee Special Revenue Fund increased fund balance by \$1.3 million, from \$7.4 million to \$8.7 million, or 17.7% primarily due to increased developer fee contributions during the year.
- The Graton Mitigation Supplemental Special Revenue Fund increased fund balance by \$0.9 million from \$0.9 million to \$1.8 million, or 100.4% primarily due to transfers in from reserves (\$1.3 million). These were offset by a payment to the General Fund for CalPERS Unfunded Accrued Liability contribution payment (\$2.5 million).
- The City Capital Projects Fund decreased fund balance by \$0.4 million to \$5.3 million, or 6.8% primarily due to timing of the capital activities of the City.

**Non-major Governmental Funds**

The total fund balance of non-major Governmental Funds increased by \$0.2 million, or 0.7% to \$29.3 million. The significant changes occurred in the following funds:

- The State Gas fund balance decreased \$1.0 million due to new construction activity during the fiscal year.
- Graton Mitigation Public Safety Building fund balance decreased \$2.1 million due to expenses for construction of the Westside Fire Station.
- UDSP Maintenance Annuity fund balance increased by \$2.1 million due to increased development impact fees.
- Various Graton Mitigation Funds had a net increase in fund balances of \$1.2 million

**CITY OF ROHNERT PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(Unaudited)**

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**Proprietary Funds**

The City's proprietary funds provide the same type of information found in the Government-wide Financial Statements, but in more detail.

- Total Enterprise Fund net position, which at year-end was comprised of the Water Fund, Sewer Fund, Recycled Water Fund, Refuse Collection Fund, and Golf Courses Fund, increased by \$6.9 million, or 8.8% to \$85.8 million from the prior year. Operating revenues decreased slightly by \$70 thousand or 0.6% to \$26.6 million and Capital contributions decreased to \$1.1 million, or 49.3% compared to last year. The receipt of these capital contributions was primarily associated with Rohnert Park Transmission Water Line project (\$1.1 million).
- Total Internal Service Fund net position increased by \$1.3 million, or 12.8% to \$11.1 million. The increase in net position is mostly due increased revenues/transfers and a decline in personnel costs.

**Fiduciary funds**

The City's fiduciary funds net position increased by \$3.5 million or 15.8% from \$22.0 million deficit to an \$18.5 million deficit. This increase was primarily due an increase in balance in the Redevelopment Successor Agency Fund.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The City's final budget appropriations for expenditures for the General Fund increased from the original budget by \$6.6 million or 19.2%. The major changes in appropriations are as follows:

- General Government appropriations increased by \$4.4 million mainly due to increased appropriations of \$2.5 million to pay towards the City's PERS pension liability and increase in appropriations of \$1.3 million for the Munis system development program during mid-year appropriations.
- Public Safety appropriations increased by \$1.3 million due to projected increases to PERS Public Safety pension liability costs during mid-year appropriations.

**Revenues:** General Fund revenues were \$5.6 million more than final budget revenue estimates. The main reasons are as follows:

- Property taxes, property taxes in lieu of vehicle license fees, and real property transfer taxes outperformed revenue estimates by \$0.6 million due to increased property values and new home sales.
- Transient Occupancy Tax (TOT) revenues were \$0.6 million more than initial conservative budget estimates that were prepared when shelter in-place orders were in effect.
- Sales and Use Tax revenue came in above budget estimates by \$2.1 million due to better than expected sales and consumer spending.
- Investment earnings outperformed revenue estimates by \$1.1 million due to unbudgeted, non-spendable earnings from the City's retirement PARS trust.



**CITY OF ROHNERT PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(Unaudited)**

**Expenditures:** The variance between the final budget and actual expenditures resulted in \$3.8 million of unspent appropriations. Key variances were due to \$1.3 million in Public Safety appropriations which were not realized and a \$1.4 million increase in Contract Services appropriations for the Munis System Development project which was not fully spent during the fiscal year.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

	Governmental Activities		Business Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 8,310,398	\$ 8,310,398	\$ 116,218	\$ 3,700	\$ 8,426,616	\$ 8,314,098
Construction in progress	17,693,191	7,727,849	13,685,041	10,811,142	31,378,232	18,538,991
Infrastructure, structures and improvements	190,075,651	186,347,163	82,842,373	81,357,032	272,918,024	267,704,195
Equipment	19,863,289	18,995,010	5,648,482	5,285,462	25,511,771	24,280,472
Less: accumulated depreciation	(103,540,380)	(96,748,133)	(38,281,847)	(35,838,129)	(141,822,227)	(132,586,262)
<b>Total</b>	<b>\$ 132,402,149</b>	<b>\$ 124,632,287</b>	<b>\$ 64,010,267</b>	<b>\$ 61,619,207</b>	<b>\$ 196,412,416</b>	<b>\$ 186,251,494</b>

During the fiscal year, the City's capital assets increased by approximately \$10.2 million, or 5.5% to \$196.4 million (net of accumulated depreciation). Capital assets include land, and improvements, structures and improvements, equipment, vehicles and infrastructure.

The City purchases and constructs capital assets throughout the year. When a capital project is completed in a subsequent fiscal year, related expenditures are recorded as Construction in Progress (CIP). In the year of completion, CIP is recorded to the appropriate capital asset classification(s). In the current fiscal year, CIP increased by \$10.0 million for governmental activities and increased \$2.9 million for business-type activities.

During the year, the City completed and capitalized projects costing approximately \$1.9 million for governmental activities and \$1.2 million for business activities. Some of the major projects completed were as follows:

- General government – Public Safety Main Station Floor (\$0.5 million); Sports Center Fire System Replacement (\$0.4 million) and Sunrise Park Tennis, Pickle Ball, and Basketball resurfacing (\$0.4 million).
- Water Enterprise Fund – Rohnert Park Transmission line (\$1.1 million).

The governmental activities also received donated assets of \$2.4 million and business-type activities of \$0.4 million during the year. Additional information about the City's capital assets can be found in Note 6 to the financial statements.

**Debt Administration**

At June 30, 2021, the City's governmental activities had total outstanding long-term debt of \$0.8 million. Governmental activities long-term debt decreased by \$0.1 million due to the scheduled loan repayments.

At June 30, 2021, the City's business-type activities had total outstanding long-term debt of \$7.8 million. Business-type activities long-term debt decreased by \$0.4 million primarily due to scheduled debt service payments.

The City's Ordinance imposes a limit on the amount of general obligation bonds the City can have outstanding at any given time. As of June 30, 2021, the City's debt limit (15.0% of assessed valuation) was \$919.3 million. At June 30, 2021, the City did not have any debt applicable to the limit outstanding.

Additional information about the City's long-term obligations can be found in Note 7 to the financial statements.

**CITY OF ROHNERT PARK  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(Unaudited)**

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

The following factors were considered in preparing the City's operating budget for FY 2021-22:

- The budget was projected to reflect a gradual return to normalcy as the economic effects of the pandemic begin to wane.
- Property taxes are projected to increase by 3.0% from FY19-20 actuals.
- Transient Occupancy taxes are projected to increase by 12% from FY19-20 actuals as tourism pick-up gradually.
- Retail Sales tax is projected to increase by 12% from FY19-20 actuals using economic forecasts prepared by the City's Sales Tax consultant.
- Salaries and benefits are projected to increase approximately 4.0% based on increases in salary costs.

For the eighth consecutive year, the City adopted a balanced budget. Although the City has made significant progress, unfunded liabilities continue to present significant challenges to long-term financial solvency and service level solvency.

The City's budget can be found at [http://www.rpcity.org/city\\_hall/departments/finance](http://www.rpcity.org/city_hall/departments/finance).

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the City's finances for all interested parties. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the City of Rohnert Park Finance Department, 130 Avram Avenue, Rohnert Park, CA 94928. The City's Annual Comprehensive Financial Report can also be found on the City's website.

**BASIC FINANCIAL STATEMENTS**

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**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**CITY OF ROHNERT PARK**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 87,531,367	\$ 30,598,018	\$ 118,129,385
Accounts receivable, net	5,222,792	5,652,044	10,874,836
Taxes receivable	6,225,951	-	6,225,951
Interest receivable	95,580	-	95,580
Prepaid items and other assets	213,862	19,800	233,662
Due from Fiduciary Funds	85,156	-	85,156
Internal balances	2,251,763	(2,251,763)	-
<b>Total current assets</b>	<b>101,626,471</b>	<b>34,018,099</b>	<b>135,644,570</b>
Noncurrent assets:			
Restricted cash and investments	12,351,813	505,584	12,857,397
Notes receivable, net of allowance	10,625,761	-	10,625,761
Capital assets:			
Non-depreciable	26,003,589	13,801,259	39,804,848
Depreciable, net	106,398,560	50,209,008	156,607,568
<b>Total capital assets</b>	<b>132,402,149</b>	<b>64,010,267</b>	<b>196,412,416</b>
<b>Total noncurrent assets</b>	<b>155,379,723</b>	<b>64,515,851</b>	<b>219,895,574</b>
<b>Total assets</b>	<b>257,006,194</b>	<b>98,533,950</b>	<b>355,540,144</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Related to pensions	22,511,365	595,860	23,107,225
Related to OPEB	2,049,000	-	2,049,000
<b>Total deferred outflows of resources</b>	<b>24,560,365</b>	<b>595,860</b>	<b>25,156,225</b>

**CITY OF ROHNERT PARK**  
**STATEMENT OF NET POSITION (CONTINUED)**  
**JUNE 30, 2021**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	5,515,066	1,225,233	6,740,299
Accrued payroll	2,591,482	279,007	2,870,489
Deposits	1,314,333	982,681	2,297,014
Interest payable	-	27,371	27,371
Unearned revenue	384,546	-	384,546
Compensated absences - due within one year	2,330,976	211,465	2,542,441
Long-term debt - due within one year	181,498	370,000	551,498
<b>Total current liabilities</b>	<b>12,317,901</b>	<b>3,095,757</b>	<b>15,413,658</b>
Noncurrent liabilities:			
Net pension liability	50,419,325	1,862,329	52,281,654
Net OPEB liability	7,565,000	-	7,565,000
Compensated absences - due in more than one year	582,744	52,867	635,611
Long-term debt - due in more than one year	627,170	8,291,864	8,919,034
<b>Total noncurrent liabilities</b>	<b>59,194,239</b>	<b>10,207,060</b>	<b>69,401,299</b>
<b>Total liabilities</b>	<b>71,512,140</b>	<b>13,302,817</b>	<b>84,814,957</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Related to pensions	9,616,628	16,393	9,633,021
Related to OPEB	1,217,000	-	1,217,000
<b>Total deferred inflows of resources</b>	<b>10,833,628</b>	<b>16,393</b>	<b>10,850,021</b>
<b>NET POSITION</b>			
Net investment in capital assets	131,593,481	55,348,403	186,941,884
Restricted:			
Nonexpendable:			
Performing arts center	500,000	-	500,000
Expendable:			
General government programs	5,460,724	-	5,460,724
Public safety programs - police	988,250	-	988,250
Public safety programs - fire	101,843	-	101,843
Capital and street projects	13,564,982	505,584	14,070,566
Redevelopment capital projects	5,318,504	-	5,318,504
Retirement benefits/reserve	6,613,756	-	6,613,756
Housing projects	12,929,518	-	12,929,518
Rohnert Park Foundation	1,699,043	-	1,699,043
Performing Arts Center	588,739	-	588,739
Park Services	23,546	-	23,546
<b>Total restricted</b>	<b>47,788,905</b>	<b>505,584</b>	<b>48,294,489</b>
Unrestricted	19,838,405	29,956,613	49,795,018
<b>Total net position</b>	<b>\$ 199,220,791</b>	<b>\$ 85,810,600</b>	<b>\$ 285,031,391</b>

**CITY OF ROHNERT PARK**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION**  
**FOR THE YEAR END JUNE 30, 2021**

Functions/Programs	Expenses	Program Revenues			Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary government:</b>					
Governmental activities:					
General government	\$ 19,801,700	\$ 7,558,877	\$ 12,987,565	\$ 2,405,846	\$ 22,952,288
Public safety	28,026,812	1,163,775	1,771,674	-	2,935,449
Public works	7,609,371	5,169,080	3,979,485	4,665,551	13,814,116
Parks and recreation	4,528,292	454,684	-	-	454,684
Cultural arts center	569,102	17,371	-	-	17,371
Total governmental activities	<u>60,535,277</u>	<u>14,363,787</u>	<u>18,738,724</u>	<u>7,071,397</u>	<u>40,173,908</u>
Business-type activities:					
Water	6,435,066	10,247,701	-	566,511	10,814,212
Sewer	14,293,680	15,377,463	-	531,254	15,908,717
Recycled water	331,827	511,292	-	232,000	743,292
Refuse collection	5,634	-	-	-	-
Golf courses	17,971	122,718	-	-	122,718
Total business-type activities	<u>21,084,178</u>	<u>26,259,174</u>	<u>-</u>	<u>1,329,765</u>	<u>27,588,939</u>
<b>Total primary government</b>	<u>\$ 81,619,455</u>	<u>\$ 40,622,961</u>	<u>\$ 18,738,724</u>	<u>\$ 8,401,162</u>	<u>\$ 67,762,847</u>



**CITY OF ROHNERT PARK**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION (CONTINUED)**  
**FOR THE YEAR END JUNE 30, 2021**

<b>Functions/Programs</b>	<b>Net (Expense) Revenue and Changes in Net Position</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Primary government:</b>			
Governmental activities:			
General government	\$ 3,150,588	\$ -	\$ 3,150,588
Public safety	(25,091,363)	-	(25,091,363)
Public works	6,204,745	-	6,204,745
Parks and recreation	(4,073,608)	-	(4,073,608)
Cultural arts center	(551,731)	-	(551,731)
<b>Total governmental activities</b>	<b>(20,361,369)</b>	<b>-</b>	<b>(20,361,369)</b>
Business-type activities:			
Water	-	4,379,146	4,379,146
Sewer	-	1,615,037	1,615,037
Recycled water	-	411,465	411,465
Refuse collection	-	(5,634)	(5,634)
Golf courses	-	104,747	104,747
<b>Total business-type activities</b>	<b>-</b>	<b>6,504,761</b>	<b>6,504,761</b>
<b>Total primary government</b>	<b>(20,361,369)</b>	<b>6,504,761</b>	<b>(13,856,608)</b>
<b>General Revenues and Transfers:</b>			
<b>General revenues:</b>			
Taxes:			
Property taxes	5,834,285	-	5,834,285
Property tax in lieu of vehicle licenses fee	4,344,063	-	4,344,063
Sales taxes	14,270,596	-	14,270,596
Franchise taxes	2,880,041	-	2,880,041
Transient occupancy taxes	3,134,882	-	3,134,882
Real property transfer taxes	357,595	-	357,595
<b>Total taxes</b>	<b>30,821,462</b>	<b>-</b>	<b>30,821,462</b>
Investment earnings	1,767,289	190,441	1,957,730
Gain (loss) on sale of capital assets	218,412	-	218,412
Miscellaneous revenue	1,998,250	80,888	2,079,138
<b>Transfers</b>	<b>(140,966)</b>	<b>140,966</b>	<b>-</b>
<b>Total general revenues and transfers</b>	<b>34,664,447</b>	<b>412,295</b>	<b>35,076,742</b>
<b>Change in net position</b>	<b>14,303,078</b>	<b>6,917,056</b>	<b>21,220,134</b>
<b>Net Position:</b>			
Beginning of year	184,917,713	78,893,544	263,811,257
End of year	\$ 199,220,791	\$ 85,810,600	\$ 285,031,391

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**FUND FINANCIAL STATEMENTS**

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## GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

***General Fund*** - This fund accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government which are not accounted for in the other funds. In Rohnert Park, these services include general government, public safety, public works, parks and recreation, and cultural arts center.

***Housing Projects Special Revenue Fund*** - This fund accounts for the restricted revenue and expenditures of the City's low and moderate income housing activities.

***City Capital Projects Fund*** - This fund accounts for resources used for the acquisition and construction of capital facilities except for those facilities financed by enterprise funds.

***Public Facility Finance Fee Special Revenue Fund*** - This fund accounts for the revenues and expenditures of the public facility finance fee imposed per City's Resolution 2008-126 related to the approved Public Facilities Finance Plan (Facilities Plan). The Facilities Plan's purpose is to manage the costs of capital facilities, maintenance, and services that are impacted by the City's new development.

***Graton Mitigation Supplemental Special Revenue Fund*** - This fund accounts for supplemental contributions and related activities or mitigation of potential impacts pursuant to Section 3.4.1 of the MOU between the Federated Indians of Graton Rancheria (Tribe) and the City.

**CITY OF ROHNERT PARK**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2021**

	Major Funds			
	General Fund	Housing Projects Special Revenue Fund	City Capital Projects Fund	Public Facility Finance Fee Special Revenue Fund
<b>ASSETS</b>				
Cash and investments	\$ 38,115,467	\$ 2,358,408	\$ 1,084,178	\$ 8,741,603
Receivables:				
Accounts	2,500,999	-	1,053,487	-
Taxes	3,149,234	-	-	-
Interest	95,580	-	-	-
Due from other funds	173,358	-	-	-
Prepaid items and other assets	140,537	-	-	-
Restricted cash and investments	6,613,756	-	5,738,057	-
Loans and notes receivable, net of allowance	-	10,472,498	-	-
Advances to other funds	-	-	-	-
Due from Fiduciary Funds	85,156	-	-	-
<b>Total assets</b>	<b>\$ 50,874,087</b>	<b>\$ 12,830,906</b>	<b>\$ 7,875,722</b>	<b>\$ 8,741,603</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 1,923,738	\$ 88,293	\$ 2,081,489	\$ -
Accrued liabilities	1,816,866	10,129	377,338	-
Due to other funds	-	-	-	-
Deposits payable	1,165,942	-	98,391	-
Unearned revenues	384,546	-	-	-
<b>Total liabilities</b>	<b>5,291,092</b>	<b>98,422</b>	<b>2,557,218</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	187,421	1,833,932	-	-
<b>Total deferred inflows of resources</b>	<b>187,421</b>	<b>1,833,932</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
Nonspendable	225,693	-	-	-
Restricted	6,644,373	10,898,552	5,318,504	-
Assigned	38,520,267	-	-	8,741,603
Unassigned	5,241	-	-	-
<b>Total fund balances</b>	<b>45,395,574</b>	<b>10,898,552</b>	<b>5,318,504</b>	<b>8,741,603</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 50,874,087</b>	<b>\$ 12,830,906</b>	<b>\$ 7,875,722</b>	<b>\$ 8,741,603</b>

**CITY OF ROHNERT PARK  
BALANCE SHEET (CONTINUED)  
GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	<u>Major Funds</u>		
	<u>Graton Mitigation Supplemental Special Revenue Fund</u>	<u>Non-major Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and investments	\$ 336,140	\$ 26,682,320	\$ 77,318,116
Receivables:			
Accounts	1,522,808	145,498	5,222,792
Taxes	-	3,076,717	6,225,951
Interest	-	-	95,580
Due from other funds	-	-	173,358
Prepaid items and other assets	-	-	140,537
Restricted cash and investments	-	-	12,351,813
Loans and notes receivable, net of allowance	-	116,571	10,589,069
Advances to other funds	-	1,350,050	1,350,050
Due from Fiduciary Funds	-	-	85,156
<b>Total assets</b>	<b>\$ 1,858,948</b>	<b>\$ 31,371,156</b>	<b>\$ 113,552,422</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ 1,394,332	\$ 5,487,852
Accrued expenses	-	327,265	2,531,598
Due to other funds	-	173,358	173,358
Deposits payable	-	50,000	1,314,333
Unearned revenues	-	-	384,546
<b>Total liabilities</b>	<b>-</b>	<b>1,944,955</b>	<b>9,891,687</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue	-	115,179	2,136,532
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>115,179</b>	<b>2,136,532</b>
<b>Fund Balances:</b>			
Nonspendable	-	500,000	725,693
Restricted	-	22,290,944	45,152,373
Assigned	1,858,948	6,520,078	55,640,896
Unassigned	-	-	5,241
<b>Total fund balances</b>	<b>1,858,948</b>	<b>29,311,022</b>	<b>101,524,203</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 1,858,948</b>	<b>\$ 31,371,156</b>	<b>\$ 113,552,422</b>

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**CITY OF ROHNERT PARK**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

**Total Fund Balances - Total Governmental Funds** \$ 101,524,203

Amounts reported for Governmental Activities in the Statement of Net Position were different because:

Grant revenue earned but not received within 60 days is categorized as a deferred inflows of resources in the fund financial statements but recognized as grant revenue in the government-wide statement of activities. 2,136,532

Capital Assets used in the governmental activities were not financial resources and therefore were not reported in the Governmental Funds Balance Sheet.

Government-Wide Statement of Net Position	132,402,149
Less: capital assets reported in Internal Service Funds	(369,969)
Total capital assets	132,032,180

Long-term liabilities are not due and payable in the current period and therefore were not reported in the Governmental Funds Balance Sheet.

Amount reported in Government-Wide Statement of Net Position	
Compensated absences - due within one year	(2,330,976)
Compensated absences - due in more than one year	(582,744)
Long-term debt - due within one year	(181,498)
Long-term debt - due in more than one year	(627,170)
Total long-term liabilities	(3,722,388)

Net pension liability and total OPEB liability used in the governmental activities were not financial resources and therefore were not reported in the Governmental Funds Balance Sheet.

Net pension liability	(50,419,325)
Net OPEB liability	(7,565,000)
Less: amount reported in Internal Service Funds:	
Net pension liability	552,213
Total net pension liability and net OPEB liability	(57,432,112)

Deferred outflows of resources related to OPEB and pensions are not available for current period and, therefore, are deferred in the governmental funds or not recorded in the governmental funds.

Amount reported in Government-Wide Statement of Net Position	
Deferred outflows of resources related to pensions	22,511,365
Deferred outflows of resources related to OPEB	2,049,000
Less: amount reported in Internal Service Funds:	
Deferred outflows of resources related to pensions	(176,682)
Total deferred outflows of resources	24,383,683

Deferred inflows of resources related to OPEB and pensions are not available for current period and, therefore, are deferred in the governmental funds or not recorded in the governmental funds.

Amount reported in Government-Wide Statement of Net Position	
Deferred inflows of resources related to pensions	(9,616,628)
Deferred inflows of resources related to OPEB	(1,217,000)
Less: amount reported in Internal Service Funds:	
Deferred inflows of resources related to pensions	4,861
Total deferred inflows of resources	(10,828,767)

Internal service funds are used by management to charge the cost of information technology, vehicle replacement, fleet management and infrastructure to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position. 11,127,460

**Net Position of Governmental Activities** \$ 199,220,791

**CITY OF ROHNERT PARK**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Major Funds			
	General Fund	Housing Projects Special Revenue Fund	City Capital Projects Fund	Public Facility Finance Fee Special Revenue Fund
<b>REVENUES:</b>				
Taxes	\$ 16,002,560	\$ -	\$ -	\$ -
Sales tax	14,270,596	-	-	-
Intergovernmental	1,599,873	-	1,008,301	-
Interest and rentals	1,992,071	37,267	36,109	57,294
Charges for current services	4,787,997	-	-	-
Licenses, permits and fees	3,368,642	-	-	4,604,639
Fines, forfeitures and penalties	65,129	-	-	-
Donations and miscellaneous	320,192	-	291,599	-
<b>Total revenues</b>	<b>42,407,060</b>	<b>37,267</b>	<b>1,336,009</b>	<b>4,661,933</b>
<b>EXPENDITURES:</b>				
Current:				
General government	12,729,687	681,568	603,738	282,740
Public safety	19,424,549	-	62,807	-
Public works	1,620,776	-	-	737,075
Parks and recreation	3,086,088	-	-	-
Cultural arts center	600,879	-	-	-
Capital outlay	29,542	-	12,032,191	-
Debt service:				
Principal	88,824	-	-	-
<b>Total expenditures</b>	<b>37,580,345</b>	<b>681,568</b>	<b>12,698,736</b>	<b>1,019,815</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>4,826,715</b>	<b>(644,301)</b>	<b>(11,362,727)</b>	<b>3,642,118</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of capital assets	202,053	-	-	-
Transfers in	3,710,728	154,986	10,975,275	-
Transfers out	(2,431,775)	-	-	(2,324,688)
<b>Total other financing sources (uses)</b>	<b>1,481,006</b>	<b>154,986</b>	<b>10,975,275</b>	<b>(2,324,688)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>6,307,721</b>	<b>(489,315)</b>	<b>(387,452)</b>	<b>1,317,430</b>
<b>FUND BALANCES:</b>				
Beginning of year	39,087,853	11,387,867	5,705,956	7,424,173
End of year	\$ 45,395,574	\$ 10,898,552	\$ 5,318,504	\$ 8,741,603

**CITY OF ROHNERT PARK**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Major Funds		
	Graton Mitigation Supplemental Special Revenue Fund	Non-major Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>			
Taxes	\$ -	\$ 1,267,068	\$ 17,269,628
Sales tax	-	-	14,270,596
Intergovernmental	-	2,405,810	5,013,984
Interest and rentals	7,692	210,324	2,340,757
Charges for current services	-	1,375,248	6,163,245
Licenses, permits and fees	-	3,372,955	11,346,236
Fines, forfeitures and penalties	-	76,248	141,377
Donations and miscellaneous	6,091,231	8,979,841	15,682,863
<b>Total revenues</b>	<b>6,098,923</b>	<b>17,687,494</b>	<b>72,228,686</b>
<b>EXPENDITURES:</b>			
Current:			
General government	-	4,434,297	18,732,030
Public safety	1,018,919	4,709,407	25,215,682
Public works	-	2,204,359	4,562,210
Parks and recreation	-	256,591	3,342,679
Cultural arts center	-	3,107	603,986
Capital outlay	-	59,776	12,121,509
Debt service:			
Principal	-	-	88,824
<b>Total expenditures</b>	<b>1,018,919</b>	<b>11,667,537</b>	<b>64,666,920</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>5,080,004</b>	<b>6,019,957</b>	<b>7,561,766</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from sale of capital assets	-	-	202,053
Transfers in	1,351,800	2,062,131	18,254,920
Transfers out	(5,500,259)	(7,865,564)	(18,122,286)
<b>Total other financing sources (uses)</b>	<b>(4,148,459)</b>	<b>(5,803,433)</b>	<b>334,687</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>931,545</b>	<b>216,524</b>	<b>7,896,453</b>
<b>FUND BALANCES:</b>			
Beginning of year	927,403	29,094,498	93,627,750
End of year	<b>\$ 1,858,948</b>	<b>\$ 29,311,022</b>	<b>\$ 101,524,203</b>

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**CITY OF ROHNERT PARK  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE GOVERNMENT-WIDE  
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2021**

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**Total Fund Balances - Total Governmental Funds** \$ 7,896,453

Amounts reported for Governmental Activities in the Statement of Net Position were different because:

Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities and Changes in Net Position the cost of those assets was allocated over their estimated useful lives as depreciation expenses. This is the amount of capital assets recorded in the current period. (net of Internal Services Funds acquisition of \$34,754). 12,121,509

In the Government-Wide Statement of Activities, donated assets are reported as a capital contribution. 2,405,846

Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities and Changes in Net Position, but they did not require the use of current financial resources. Therefore, depreciation expense, net of internal service funds of \$105,135 was not reported as expenditures in the Governmental Funds. (6,687,112)

Repayment of long-term liabilities was an expenditures in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.

Principal payment of long-term debt 88,824

Compensated absences expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. (500,985)

Revenues in the Government-Wide Statement of Activities that do not provide current financial resources and are not reported as revenue in the governmental funds. 40,666

Certain pension expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.

Changes in pension related deferred outflows of resources (5,927,044)

Changes in net pension liabilities 7,039,762

Changes in pension related deferred inflows of resources (4,433,517)

Certain OPEB expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.

Changes in OPEB related deferred outflows of resources (103,000)

Changes in net OPEB liabilities 1,112,000

Changes in OPEB related deferred inflows of resources (15,000)

The internal service funds are used by management to charge the costs of fleet maintenance, facilities maintenance, and technology to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities. 1,264,676

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**Change in Net Position of Governmental Activities** \$ 14,303,078

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## PROPRIETARY FUNDS FINANCIAL STATEMENTS

***Water Fund*** - This fund accounts for water services provided to the residents of the City. The activities necessary to provide such service are accounted for in the fund, including, but not limited to, water purchase, water operations, maintenance, financing and related debt service, and billing and collection.

***Sewer Fund*** - This fund accounts for sewage disposal services provided to the residents of the City. The activities necessary to provide such service are accounted for in the fund, including, but not limited to, sewer operations, maintenance, financing and related debt service, and billing and collection.

***Internal Service Funds*** - These funds are used to provide goods and services by one department or agency to other departments or agencies of the City on a cost reimbursement basis.

**CITY OF ROHNERT PARK**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2021**

	Major Funds			Total	Governmental Activities Internal Service Funds
	Water Fund	Sewer Fund	Non-major Funds		
<b>ASSETS</b>					
Current assets:					
Cash and investments	\$ 10,114,060	\$ 19,022,045	\$ 1,461,913	\$ 30,598,018	\$ 10,213,251
Accounts receivable, net	2,519,664	3,038,555	93,825	5,652,044	-
Due from other funds	-	-	-	-	-
Prepaid items and other assets	9,900	9,900	-	19,800	73,325
<b>Total current assets</b>	<b>12,643,624</b>	<b>22,070,500</b>	<b>1,555,738</b>	<b>36,269,862</b>	<b>10,286,576</b>
Noncurrent assets:					
Restricted cash and investments	-	505,584	-	505,584	-
Loans receivable	-	-	-	-	36,692
Advances to other funds	-	-	-	-	901,713
Capital assets:					
Non-depreciable	11,267,736	2,465,187	68,336	13,801,259	-
Depreciable, net	14,234,044	35,341,848	633,116	50,209,008	369,969
<b>Total capital assets</b>	<b>25,501,780</b>	<b>37,807,035</b>	<b>701,452</b>	<b>64,010,267</b>	<b>369,969</b>
<b>Total noncurrent assets</b>	<b>25,501,780</b>	<b>38,312,619</b>	<b>701,452</b>	<b>64,515,851</b>	<b>1,308,374</b>
<b>Total assets</b>	<b>38,145,404</b>	<b>60,383,119</b>	<b>2,257,190</b>	<b>100,785,713</b>	<b>11,594,950</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>					
Related to pensions	238,231	337,770	19,859	595,860	176,682
<b>Total deferred outflow of resources</b>	<b>238,231</b>	<b>337,770</b>	<b>19,859</b>	<b>595,860</b>	<b>176,682</b>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	1,081,734	95,210	48,289	1,225,233	27,214
Accrued liabilities	173,760	96,232	9,015	279,007	59,884
Interest payable	-	27,371	-	27,371	-
Deposits payable	478,052	504,629	-	982,681	-
Compensated absences - due within one year	127,666	83,799	-	211,465	-
Long-term debt - due within one year	-	370,000	-	370,000	-
<b>Total current liabilities</b>	<b>1,861,212</b>	<b>1,177,241</b>	<b>57,304</b>	<b>3,095,757</b>	<b>87,098</b>
Noncurrent liabilities:					
Advances from other funds	2,251,763	-	-	2,251,763	-
Compensated absences - due in more than one year	31,917	20,950	-	52,867	-
Long term debt - due in more than one year	-	8,291,864	-	8,291,864	-
Net pension liability	744,579	1,055,682	62,068	1,862,329	552,213
<b>Total noncurrent liabilities</b>	<b>3,028,259</b>	<b>9,368,496</b>	<b>62,068</b>	<b>12,458,823</b>	<b>552,213</b>
<b>Total liabilities</b>	<b>4,889,471</b>	<b>10,545,737</b>	<b>119,372</b>	<b>15,554,580</b>	<b>639,311</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Related to pensions	6,554	9,293	546	16,393	4,861
<b>Total deferred inflows of resources</b>	<b>6,554</b>	<b>9,293</b>	<b>546</b>	<b>16,393</b>	<b>4,861</b>
<b>NET POSITION</b>					
Net investment in capital assets	25,501,780	29,145,171	701,452	55,348,403	369,969
Restricted for capital projects	-	505,584	-	505,584	-
Unrestricted	7,985,830	20,515,104	1,455,679	29,956,613	10,757,491
<b>Total net position</b>	<b>\$ 33,487,610</b>	<b>\$ 50,165,859</b>	<b>\$ 2,157,131</b>	<b>\$ 85,810,600</b>	<b>\$ 11,127,460</b>



**CITY OF ROHNERT PARK**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Major Funds			Total	Governmental Activities Internal Service Funds
	Water Fund	Sewer Fund	Non-major Funds		
<b>OPERATING REVENUES:</b>					
Utility service charges	\$ 10,247,701	\$ 15,377,463	\$ 511,292	\$ 26,136,456	\$ -
Charges for services	-	-	122,718	122,718	3,019,326
Other revenue	46,830	2,258	31,800	80,888	5,950
<b>Total operating revenues</b>	<b>10,294,531</b>	<b>15,379,721</b>	<b>665,810</b>	<b>26,340,062</b>	<b>3,025,276</b>
<b>OPERATING EXPENSES:</b>					
Purchase of water	2,961,483	-	268,245	3,229,728	-
Wastewater treatment	-	9,769,994	-	9,769,994	-
Contractual services	272,433	70,782	-	343,215	70,602
Rent and leases	4,052	2,576	-	6,628	93,633
Payroll and related costs	399,517	606,398	34,219	1,040,134	263,789
Heat, light and power	398,750	96,000	-	494,750	15,138
Other	67,977	101,420	-	169,397	47
Repairs, operations and maintenance	55,388	34,574	16,257	106,219	495,694
Professional services	1,534,665	1,642,443	10,974	3,188,082	544,879
Supplies	947	1,103	-	2,050	153
Depreciation	739,854	1,678,127	25,737	2,443,718	105,135
<b>Total operating expenses</b>	<b>6,435,066</b>	<b>14,003,417</b>	<b>355,432</b>	<b>20,793,915</b>	<b>1,589,070</b>
<b>OPERATING INCOME</b>	<b>3,859,465</b>	<b>1,376,304</b>	<b>310,378</b>	<b>5,546,147</b>	<b>1,436,206</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Investment income	60,480	121,847	8,114	190,441	85,711
Gain (loss) on disposal of property	-	-	-	-	16,359
Interest expense	-	(290,263)	-	(290,263)	-
<b>Total nonoperating revenues (expenses)</b>	<b>60,480</b>	<b>(168,416)</b>	<b>8,114</b>	<b>(99,822)</b>	<b>102,070</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>3,919,945</b>	<b>1,207,888</b>	<b>318,492</b>	<b>5,446,325</b>	<b>1,538,276</b>
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>					
Capital contributions	566,511	531,254	232,000	1,329,765	-
Transfers in	-	324,098	7,870	331,968	2,288,708
Transfers out	(123,002)	(68,000)	-	(191,002)	(2,562,308)
<b>Total capital contributions and transfers</b>	<b>443,509</b>	<b>787,352</b>	<b>239,870</b>	<b>1,470,731</b>	<b>(273,600)</b>
<b>Changes in net position</b>	<b>4,363,454</b>	<b>1,995,240</b>	<b>558,362</b>	<b>6,917,056</b>	<b>1,264,676</b>
<b>NET POSITION:</b>					
Beginning of year	29,124,156	48,170,619	1,598,769	78,893,544	9,862,784
End of year	<u>\$ 33,487,610</u>	<u>\$ 50,165,859</u>	<u>\$ 2,157,131</u>	<u>\$ 85,810,600</u>	<u>\$ 11,127,460</u>

**CITY OF ROHNERT PARK  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

	Major Funds			Total	Governmental Activities Internal Service Funds
	Water Fund	Sewer Fund	Non-major Funds		
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash receipts from customers	\$ 10,353,309	\$ 15,971,270	\$ 624,804	\$ 26,949,383	\$ -
Cash receipts from interfund services provided	-	-	-	-	3,019,326
Cash paid to suppliers for goods and services	(5,130,946)	(11,680,253)	(279,033)	(17,090,232)	(1,297,635)
Cash paid to employees for services	(1,656,795)	(1,087,224)	(106,642)	(2,850,661)	(768,796)
Other	46,830	2,258	31,800	80,888	5,950
<b>Net cash provided by operating activities</b>	<b>3,612,398</b>	<b>3,206,051</b>	<b>270,929</b>	<b>7,089,378</b>	<b>958,845</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Repayment to other funds	(241,799)	-	-	(241,799)	100,750
Transfers from other funds	-	324,098	7,870	331,968	2,288,708
Transfers to other funds	(123,002)	(68,000)	-	(191,002)	(2,562,308)
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>(364,801)</b>	<b>256,098</b>	<b>7,870</b>	<b>(100,833)</b>	<b>(172,850)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Acquisition of capital assets	(2,273,148)	(2,152,836)	(4,860)	(4,430,844)	(34,754)
Proceeds from the sale of assets	-	-	-	-	16,359
Payment on capital debt and loans payable	-	(409,458)	-	(409,458)	-
Interest paid on capital debt and borrowings	-	(291,742)	-	(291,742)	-
Capital contributions from developers and others	439,497	486,334	-	925,831	-
<b>Net cash (used in) capital and related financing activities</b>	<b>(1,833,651)</b>	<b>(2,367,702)</b>	<b>(4,860)</b>	<b>(4,206,213)</b>	<b>(18,395)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest received	60,480	121,847	8,114	190,441	85,711
<b>Net cash provided by investing activities</b>	<b>60,480</b>	<b>121,847</b>	<b>8,114</b>	<b>190,441</b>	<b>85,711</b>
<b>Net change in cash and cash equivalents</b>	<b>1,474,426</b>	<b>1,216,294</b>	<b>282,053</b>	<b>2,972,773</b>	<b>853,311</b>
<b>CASH AND CASH EQUIVALENTS:</b>					
Beginning of year	8,639,634	18,311,335	1,179,860	28,130,829	9,359,940
End of year	<u>\$ 10,114,060</u>	<u>\$ 19,527,629</u>	<u>\$ 1,461,913</u>	<u>\$ 31,103,602</u>	<u>\$ 10,213,251</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION:</b>					
Cash and cash investments	\$ 10,114,060	\$ 19,022,045	\$ 1,461,913	\$ 30,598,018	\$ 10,213,251
Restricted cash and investments	-	505,584	-	505,584	-
<b>Total cash and cash equivalents</b>	<u>\$ 10,114,060</u>	<u>\$ 19,527,629</u>	<u>\$ 1,461,913</u>	<u>\$ 31,103,602</u>	<u>\$ 10,213,251</u>

**CITY OF ROHNERT PARK**  
**STATEMENT OF CASH FLOWS (CONTINUED)**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Major Funds			Total	Governmental Activities Internal Service Funds
	Water Fund	Sewer Fund	Non-major Funds		
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>					
Operating income	\$ 3,859,465	\$ 1,376,304	\$ 310,378	\$ 5,546,147	\$ 1,436,206
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	739,854	1,678,127	25,737	2,443,718	105,135
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:					
Accounts receivable, net	79,533	593,222	(9,206)	663,549	-
Notes receivable	-	-	-	-	(36,692)
Prepaid items and other assets	(9,900)	(9,900)	-	(19,800)	(39,634)
Deferred outflows - related to pensions	416,457	126,416	22,505	565,378	141,855
Accounts payable	316,510	(38,138)	7,428	285,800	(61,047)
Accrued liabilities	(141,861)	86,677	9,015	(46,169)	59,884
Deposits payable	26,075	585	-	26,660	-
Compensated absences	12,641	11,092	-	23,733	-
Net pension liability	(1,513,893)	(510,390)	(83,929)	(2,108,212)	(560,732)
Deferred inflows - related to pensions	(172,483)	(107,944)	(10,999)	(291,426)	(86,130)
Total adjustments	(247,067)	1,829,747	(39,449)	1,543,231	(477,361)
<b>Net cash provided by operating activities</b>	<b>\$ 3,612,398</b>	<b>\$ 3,206,051</b>	<b>\$ 270,929</b>	<b>\$ 7,089,378</b>	<b>\$ 958,845</b>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Contributed property, plant and equipment	\$ 127,014	\$ 44,920	\$ 232,000	\$ 403,934	\$ -
Amortization of bond premium	-	54,458	-	54,458	-
<b>Total noncash capital and related financing activities</b>	<b>\$ 127,014</b>	<b>\$ 99,378</b>	<b>\$ 232,000</b>	<b>\$ 458,392</b>	<b>\$ -</b>

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## **Fiduciary Funds Financial Statements**

### **PRIVATE PURPOSE TRUST FUNDS**

Private Purpose Trust Fund is a fiduciary fund type used to account for resources held and administrated under trust or similar arrangement for the benefits of individuals, private organizations, or other governments.

**CITY OF ROHNERT PARK**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2021**

---

	<u>Private Purpose Trust Funds</u>
<b>ASSETS</b>	
Cash and investments	\$ 7,855,876
Restricted cash and investments	1,755,770
Capital asset, not being depreciated	3,001,063
Capital asset, being depreciated, net	<u>7,804,087</u>
<b>Total assets</b>	<u>20,416,796</u>
<b>LIABILITIES</b>	
Deposits payable	451,808
Interest payable	300,695
Advances from other City funds	85,156
Long-term debt:	
Due in one year	1,398,597
Due in more than one year	<u>35,877,315</u>
<b>Total liabilities</b>	<u>38,113,571</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unamortized gain on refunding	<u>795,708</u>
<b>Total deferred inflows of resources</b>	<u>795,708</u>
<b>NET POSITION (DEFICIT)</b>	
Net position (deficit) held in trust	<u>(18,492,483)</u>
<b>Total net position (deficit)</b>	<u>\$ (18,492,483)</u>

**CITY OF ROHNERT PARK**  
**STATEMENT OF CHANGE IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

---

	<u>Private Purpose Trust Funds</u>
<b>ADDITIONS:</b>	
Property taxes	\$ 6,049,016
Interest and rentals	26,865
<b>Total additions</b>	<u>6,075,881</u>
<b>DEDUCTIONS:</b>	
General and administration	250,000
Project expenses	804,199
Depreciation	1,550,728
<b>Total deductions</b>	<u>2,604,927</u>
<b>Change in net position</b>	3,470,954
<b>NET POSITION (DEFICIT):</b>	
Beginning of year	<u>(21,963,437)</u>
End of period	<u>\$ (18,492,483)</u>

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**CITY OF ROHNERT PARK**  
**INDEX NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**CITY OF ROHNERT PARK**  
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**FOR THE YEAR ENDED JUNE 30, 2021**

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**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the City of Rohnert Park, California (City) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant of the City's accounting policies are described below.

**A. Financial Reporting Entity**

The City was incorporated on August 28, 1962. The City has a council-manager form of government and provides the following services: public safety, public works (planning, building and zoning), park and recreation, cultural arts, public utilities (water, sewer, recycled water, and refuse collection), golf course, and general administrative services.

**Blended Component Units**

The financial reporting entity consists of the primary government, the City, and its component units. Component units are legally separate entities for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government is accountable and their exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Blended component units, although legally separate entities, are, in substance part of the government's operation and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the government.

Although the following are legally separate from the City, they have been "blended" as though they are part of the City because the component unit's governing body is substantially the same as the City's and there is a financial benefit or burden relationship between the City and the component unit; management of the City has operational responsibilities for the component units; and/or the component units provide services entirely, or almost entirely, to the City or otherwise exclusively, or almost exclusively, benefits the City, even though it does not provide services directly to it.

*Rohnert Park Financing Authority (Financing Authority)* – The Financing Authority is a joint powers authority, organized pursuant to a joint exercise of powers agreement dated January 1, 1999 between the City and the Former Community Development Commission of the City of Rohnert Park (Commission). The Financing Authority was formed for the public purpose of assisting in financing activities for the benefit of the City and the Commission. The Financing Authority's governing board is the same as the City Council and a financial burden relationship exist between the City and the Financing Authority as long-term liabilities outstanding are expected to be repaid with resources of the City. The Authority's transactions are blended into the City's basic financial statements.

*City of Rohnert Park Foundation* – On November 10, 2008, Focus Rohnert Park Corporation was incorporated as a nonprofit 501(c)(3) public benefit corporation, and the name of the entity was subsequently amended to City of Rohnert Park Foundation (Foundation) on October 24, 2011. The purpose of the Foundation is to raise funds in connection with the development of civic projects in the City. The Foundation's governing board is the same as the City Council. The Foundation provides services that benefit the City and the City's management has operational responsibility for the Foundation. The Foundation's transactions are blended into the City's basic financial statements and reported in the Rohnert Park Foundation nonmajor special revenue fund.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation, Accounting and Measurement Focus**

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures or expenses, as appropriate. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained in accordance with legal and managerial requirements.

**Government-wide Financial Statements**

The City's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of governmental and business-type activities for the City accompanied by a total column. Fiduciary activities of the City are not included in these statements.

These financial statements are presented on an "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of U.S. GAAP.

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program. Program revenues for the City are classified in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities and Changes in Net Position, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Advances to/from other funds
- Transfers in/out

**Governmental Fund Financial Statements**

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances. An accompanying schedule is presented to reconcile and explain the differences in Net Position as presented in these statements to the Net Position presented in the Government-Wide Financial Statements. The City has presented all major funds that met the applicable criteria.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation, Accounting and Measurement Focus (Continued)**

**Governmental Fund Financial Statements (Continued)**

All governmental funds are accounted for on a spending or "*current financial resources*" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Measurable means that the amounts can be estimated, or otherwise determined. Available means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. The City uses an availability period of 60 days for all revenues except grants, which use a six-month availability period.

Sales taxes, property taxes, franchise taxes, gas taxes, motor vehicle in-lieu, transient occupancy taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period to the extent normally collected within the availability period. Other revenue items are considered to be measurable and available when cash is received by the government.

Revenue recognition is subject to the measurable and available criteria for the governmental funds in the fund financial statements. Exchange transactions are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). Locally imposed derived tax revenues are recognized as revenues in the period in which the underlying exchange transaction upon which they are based takes place. Imposed non-exchange transactions are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues when an enforceable legal claim to the revenues arises or when they are received, whichever occurs first. Government-mandated and voluntary non-exchange transactions have been recognized as revenues when all applicable eligibility requirements have been met.

The City administers an endowment permanent fund, which is restricted by the donor for the purposes of generating enough funds from earned interest to offset the operation expenses incurred at the Performing Arts Center. Donor-restricted endowments are reported at fair value. The amount of net appreciation on investments of the donor-restricted endowment that is available for authorization for expenditure by the City is \$0 at June 30, 2021. The City authorizes expenditures from donor-restricted endowments in compliance with the wishes expressed by the donor and with approval of the City Council.

The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach of GASB Statement No. 34.

The City reports the following major governmental funds:

- *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in any other funds.
- *Housing Projects Special Revenue Fund* accounts for the housing assets and functions related to the Low and Moderate Income Housing Program retained by the City following the dissolution of the Commission effective February 1, 2012. It is used to account for the restricted revenue and expenditures of the City's low and moderate income housing activities.
- *City Capital Projects Fund* accounts for resources used for the acquisition and construction of capital facilities except for those facilities financed by enterprise funds.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation, Accounting and Measurement Focus (Continued)**

**Governmental Fund Financial Statements (Continued)**

- *Public Facility Finance Fee Special Revenue Fund* accounts for the revenues and expenditures of the public facility finance fee imposed per City's Resolution 2008-126 related to the approved Public Facilities Finance Plan (Facilities Plan). The Facilities Plan's purpose is to manage the costs of capital facilities, maintenance, and services that are impacted by the City's new development.
- *Graton Mitigation Supplemental Special Revenue Fund* accounts for supplemental contributions and related activities or mitigation of potential impacts pursuant to Section 3.4.1 of the MOU between the Federated Indians of Graton Rancheria (Tribe) and the City.

**Proprietary Fund Financial Statements**

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major Proprietary Fund.

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide Financial Statements. The City's internal service funds include funds which provide services directly to other City funds. These areas of service include: centralized data processing services (information technology), vehicle replacement, fleet management, and infrastructure.

Proprietary funds are accounted for using the "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The City reports the following major enterprise funds:

- *Water Fund* accounts for water services provided to the residents of the City. The activities necessary to provide such service are accounted for in the fund, including, but not limited to, water purchase, water operations, maintenance, financing and related debt service, and billing and collection.
- *Sewer Fund* accounts for sewage disposal services provided to the residents of the City. The activities necessary to provide such service are accounted for in the fund, including, but not limited to, sewer operations, maintenance, financing and related debt service, and billing and collection.

**Fiduciary Fund Financial Statements**

Fiduciary fund financial statements include a Statement of Net Position and a Statement of Changes in Fiduciary Net Position. The City's fiduciary funds represent agency funds and private purpose trust funds. Both agency funds and the private purpose trust funds are accounted for on the full accrual basis of accounting.



**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation, Accounting and Measurement Focus (Continued)**

**Fiduciary Fund Financial Statements (Continued)**

Fiduciary fund types are accounted for according to the nature of the fund.

Private Purpose Trust Funds are a fiduciary fund type used to account for resources held and administrated under trust or similar arrangement for the benefits of individuals, private organizations, or other governments. The City reports the following private purpose trust funds:

- *Assets Seizure Fund* accounts for Federal and State seized assets held by the City in a trustee capacity until the County of Sonoma District Attorney's Office requests for remittance of the assets.
- *Redevelopment Successor Agency Fund* was created to serve as a custodian for the assets and to wind down the affairs of the RDA on February 1, 2012, pursuant to Assembly Bill x1 26. Its purpose is to expeditiously wind down the affairs of the dissolved Community Development Commission of the City of Rohnert Park (Commission) subject to the direction of a seven-member Oversight Board. This fund accounts for the receipt of property tax revenues pursuant to the Redevelopment Dissolution Act and the assets transferred from the Commission. The Successor Agency's assets can only be used to pay enforceable obligations in existence at the date of dissolution pursuant to the Recognized Obligation Payment Schedules approved by the California Department of Finance (DOF) under the Redevelopment Dissolution Act.

During the year, the City has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in the fund financial statements, certain eliminations are made in the preparation of the Government-Wide Financial Statements. Balances between funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in the business-type activities (i.e., the enterprise funds) are eliminated so that the net amount is included as internal balances in the business-type activities column.

Similarly, activities involving the transfers of resources between funds are reported as transfers in/out. Interfund activities, with the exception of activities between the governmental and business-type activities, are eliminated in the government-wide financial statements. Transfers between funds are eliminated so that only the net amount is included as transfers in the governmental and business-type activities columns.

**C. Cash and Investments**

The City pools cash resources from all funds in order to facilitate and maximize the management of cash. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other fixed income investments with varying terms. Interest earned on investments is allocated to all funds based on average cash and investment balances.

Investments are presented at fair value except as noted below. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Money market investments (such as short-term, highly liquid debt instruments including bankers' acceptances) and securities (notes, bills, and obligations of the U.S. government and its agencies), and participating interest-earning investment contracts (such as negotiable certificates of deposit and repurchase agreements) that have a remaining maturity at the time of purchase of one year or less, are reported at amortized cost, which approximates fair value.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Cash and Investments (Continued)**

For purposes of the statement of cash flows, amounts reported as cash and cash equivalents, include amounts on deposit in the City pool and any short-term, highly liquid investments that are both readily convertible to known amounts of cash or so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

U.S. GAAP establishes a framework for measuring fair value, and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the Statements of Net Position, are categorized based upon the level of judgment associated with the inputs used to measure their fair value.

Levels of inputs are as follows:

Level 1 – Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.

Level 2 – Inputs, other than quoted prices included in Level 1, which are observable for the assets or liabilities through corroboration with market data at the measurement date.

Level 3 – Unobservable inputs that reflect management’s best estimate of what market participants would use in pricing the assets or liabilities at the measurement date.

**D. Restricted Cash and Investments**

Certain restricted cash and investments are held by fiscal agents or the City for the redemption of bonded debt and for acquisition and construction of certain capital projects.

**E. Receivables**

Customer or trade receivables are reported as “accounts receivable” and are shown net of an allowance for uncollectible accounts based on historical and management estimates.

Noncurrent portions of long-term receivables (e.g. “notes receivable”) due to governmental fund types are reported in their respective balance sheets despite their spending measurement focus. Recognition of governmental fund type revenues represented by noncurrent receivables are deferred until they become current receivables. Noncurrent portions of long-term notes receivable are offset by restricted fund balance in the special revenue funds.

**F. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Expenses/expenditures are incurred during the period benefited by the prepayment (consumption method).

**G. Capital Assets**

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are valued at the fair value of the assets on the date on which they were contributed. Donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Capital Assets (Continued)**

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. The City defines capital assets as assets with an estimated useful life in excess of one year and an individual cost of \$5,000 or more. Capital assets are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of their estimated useful lives or the capital lease period in the government-wide and proprietary fund financial statements.

The estimated useful lives are as follows:

Asset Type	Years
Infrastructure and buildings	30
Equipment purchased with FEMA funds	10
Furniture & fixtures	7
Vehicles	7
Equipment	5
Communication equipment	3

For all infrastructure systems, the City elected to use the Basic Approach as defined by GASB Statement No. 34 for infrastructure reporting. The City defines infrastructure as the basic physical assets that allow the City to function. The assets include the streets, water purification and distribution system, sewer collection and treatment system, parks and recreation, lands and improvement system, storm water conveyance system, and buildings combined with the site amenities such as parking and landscaped areas used by the City in the conduct of its business. Each major infrastructure system can be divided into subsystems. For example, the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, traffic control devices (signs, signals and pavement markings), landscaping and land. These subsystems were not delineated in the basic financial statements. The appropriate operating department maintains information regarding the subsystems.

**H. Claims Payable**

The City records a liability to reflect an actuarial estimate of ultimate uninsured losses for both general liability claims and workers' compensation claims. The estimated liability for general liability claims and workers' compensation claims includes incurred but not reported (IBNR) claims and related loss adjustment expenses.

**I. Compensated Absences**

In accordance with negotiated labor agreements, employees accumulate earned but unused paid time off (PTO) and other compensated leave. There is no liability for unpaid accumulated sick leave because the City does not pay any amounts when employees separate from service with the City. All PTO and other compensated leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds when due and payable only if it is expected to be settled with current financial resources. Compensated absences for Governmental Activities are generally liquidated by the General Fund.

**Government-Wide Financial Statements**

For governmental and business-type activities, compensated absences are recorded as expenses when earned.

**Governmental Fund Financial Statements**

For governmental funds, compensated absences are recorded as expenditures in the year paid. The General Fund is typically used to liquidate compensated absences. In proprietary funds, compensated absences are expensed to the various funds in the period they are earned, and such fund's share of the unpaid liability is recorded as a long-term liability of the fund.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**J. Long-Term Debt and Other Long-Term Obligations**

**Government-Wide Financial Statements and Proprietary Fund Financial Statements**

Long-term debt and other financial obligations are reported as liabilities in the appropriate funds. Bond premiums and discounts are deferred and amortized over the life of the bonds using straight line method. Bonds payable are reported net of the applicable premium or discount. Issuance costs are expensed when incurred. Gains or losses on bond refunding are reported as either deferred outflows of resources or deferred inflows of resources and amortized over the term of the related debt.

**Governmental Fund Financial Statements**

The governmental fund financial statements do not present long-term debt but are shown in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position. Governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Debt issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**K. Unearned Revenue**

Unearned revenues arise when the City receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures or when monies are received before the related services are performed. In subsequent periods, when both revenue recognition criteria are met or when the City has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

**L. Deferred Outflows and Inflows of Resources**

The Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

*Deferred Outflows of Resources* – represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

*Deferred Inflows of Resources* – represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**M. Net Position and Fund Balance**

**Net Position Classifications**

In the government-wide financial statements, net position is classified in three categories:

*Net Investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation, outstanding balances of debt and any debt-related deferred outflows and inflows of resources that are attributable to the acquisition, construction, or improvement of these assets reduce the balance of this category.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**M. Net Position and Fund Balance (Continued)**

**Net Position Classifications (Continued)**

*Restricted Net Position* – This category consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. The City’s restricted net position for the Performing Arts Center Endowment is nonexpendable, and the remaining restricted net position is expendable.

*Unrestricted Net Position* – This category represents net position of the City that is not restricted for any project or purpose.

**Fund Balances Classifications**

As prescribed by U.S. GAAP, governmental funds report fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2021, fund balances for governmental funds are made up of the following:

*Nonspendable Fund Balance* – includes amounts that cannot be spent because they are either (a) not in a spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: deposits and prepaid items.

*Restricted Fund Balance* – includes amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

*Committed Fund Balance* – includes amounts that can only be used for the specific purposes determined by a formal action of the City’s highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance, commit fund balances. Commitments may be changed or lifted only by the City Council taking the same formal actions that imposed the original constraint occurring no later than the close of the reporting period.

*Assigned Fund Balance* – includes amounts intended to be used by the City for specific purposes through budgetary actions or delegation of authority by the City Council. Intent is expressed by the City Council or an official to whom the City Council has delegated the authority (generally, the City Manager) to assign amounts to be used for specific purposes. This is also the classification for residual funds in the governmental funds other than General Fund.

*Unassigned Fund Balance* – includes amounts that have not been restricted, committed, or assigned. This includes the residual fund balance of General Fund and residual fund deficits of other governmental funds.

**N. Use of Restricted/Unrestricted Net Position and Fund Balances**

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City’s policy is to apply restricted net position first.

With respect to fund balance, the City considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance are available. Additionally, the City considers committed amounts to have been spent first, assigned amounts to have been spent second, and unassigned amounts to have been spent last when an expenditure is incurred for purposes for which committed, assigned, and unassigned fund balance is available.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**O. Interfund Transactions**

During the normal course of operations, the City has numerous transactions among funds. The significant interfund transactions that occurred during the year can be classified into two types:

Transfers – Transactions to allocate resources or the occurrence of specific capital or debt service expenditures to the receiving fund. These transactions are recorded as transfers in and out in the year in which they are approved.

Loans Between Funds – Transactions to loan resources from one fund to another. Short-term loans are recorded as “due from other funds” in the disbursing fund and “due to other funds” in the receiving fund. Long-term loans are recorded as “advance to other funds” in the disbursing fund and “advance from other funds” in the receiving fund.

**P. Property Taxes**

Under California law, property taxes are assessed and collected by the counties at a rate of up to 1% of assessed value, plus other increases approved by the voters. Property taxes go into a pool and are then allocated to cities based on complex formulas. Property taxes are collected by the Auditor-Controller-Treasurer-Tax Collector of the County of Sonoma (County) and are remitted upon collection to the various taxing entities, including the City. Accordingly, the City accrues only those taxes that are received from the County within sixty days after year-end for governmental funds.

For assessment and collection purposes, property is classified as either “secured” or “unsecured” and is listed accordingly on separate parts of the assessment roll. The “secured roll” is that part of the assessment roll containing State-assessed property and real property having a tax lien that is sufficient, in the opinion of the County Assessor, to secure payment of the taxes. Unsecured property comprises all taxable property not attached to land, such as personal property or business property. Every tax levied by a county that becomes a lien on secured property has priority over all present and future private liens arising pursuant to State law on the secured property, regardless of the time of the creation of the other liens. A tax levied on unsecured property does not become a lien against the taxed unsecured property, but may become a lien on other property owned by the taxpayer.

Valuation of secured property and establishment of a statutory tax lien occur as of January 1 prior to the tax year (the tax year is the July 1 – June 30 fiscal year of the State) of the related tax levy, and the secured and unsecured tax rolls are certified on or before July 31 of the tax year by the County Assessor.

The County assesses property values, levies bills, and collects taxes as follows:

	<u>Secured</u>	<u>Unsecured</u>
Lien Dates	January 1	January 1
Levy Dates	January 1	January 1
Due Dates	50% on November 1 50% on February 1	July 1
Delinquent after	December 10 (for November) April 10 (for February)	August 31

The City does not have the ability to control the levy rate or the amount of property taxes remitted by the County because these are governed by State law.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Q. Pension and Other Postemployment Benefits (OPEB) Plans**

For purposes of measuring the net pension liability and net OPEB liability, deferred outflows/inflows of resources related to pension and OPEB, and pension and OPEB expenses, information about the fiduciary net position of the City’s pension and OPEB plans and additions to/deductions from the plans’ fiduciary net positions have been determined on the same basis as they are reported by the California Public Employees’ Retirement System (CalPERS) and the California Employer’s Retiree Benefit Trust (CERBT) Fund Program, respectively. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. CalPERS plan member contributions are recognized in the period in which the contributions are due. Investments are reported at fair value. The governmental activities share of the net pension liability and net OPEB liability are typically liquidated by the General Fund.

The following timeframes are used for pension and OPEB reporting:

<u>Pension</u>	
Valuation date	June 30, 2019
Measurement date	June 30, 2020
Measurement period	July 1, 2019 to June 30, 2020
<u>OPEB</u>	
Valuation date	June 30, 2019
Measurement date	June 30, 2020
Measurement period	July 1, 2019 to June 30, 2020

**R. Use of Accounting Estimates**

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities. In addition, estimates affect the reported amount of revenues and expenses. Actual results could differ from these estimates and assumptions.

**S. Implementation of New GASB Pronouncements For the Year Ended June 30, 2021**

During fiscal year ended June 30, 2021, the District has implemented the following new GASB Pronouncements:

***GASB Statement No. 84*** - In January 2017, GASB issued Statement No. 84, *Fiduciary Activities* (GASB Statement No. 84), to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement establishes criteria for identifying fiduciary activities of all state and local governments. It also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Application of this statement did not have a material effect on the City’s financial statements for the fiscal year ending June 30, 2021.

***GASB Statement No. 90*** - In August 2018, GASB issued Statement No. 90, *Majority Equity Interests – an Amendment of GASB Statements No. 14 and No. 61* (GASB Statement No. 90), to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This statement requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Application of this statement did not have a material effect on the City’s financial statements for the fiscal year ending June 30, 2021.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**S. Implementation of New GASB Pronouncements For the Year Ended June 30, 2021 (Continued)**

**GASB Statement No. 98** - In October 2021, GASB issued Statement No. 98, *The Annual Comprehensive Financial Report*, to establish the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments. Application of this statement did not have a material effect on the City's financial statements for the fiscal year ending June 30, 2021.

**T. Upcoming Governmental Accounting Standards Implementation**

The City is currently evaluating its accounting practices to determine the potential impact on the financial statements for the following GASB Statements:

**GASB Statement No. 87** - In June 2017, GASB issued Statement No. 87, *Leases* (GASB Statement No. 87), to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It also establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Application of this statement is effective for the City's fiscal year ending June 30, 2022.

**GASB Statement No. 89** - In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* (GASB Statement No. 89), to (1) enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) simplify accounting for interest cost incurred before the end of a construction period. This statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. Application of this statement is effective for the City's fiscal year ending June 30, 2022, as amended by GASB 95.

**GASB Statement No. 91** - In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations* (GASB Statement No. 91), to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. Application of this statement is effective for the City's fiscal year ending June 30, 2023, as amended by GASB 95.

**GASB Statement No. 92** - In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The primary objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. Application of this statement is effective for the City's fiscal year ending June 30, 2022, as amended by GASB 95.



**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**T. Upcoming Governmental Accounting Standards Implementation (Continued)**

***GASB Statement No. 93*** - In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. Application of this statement is effective for the City's fiscal year ending June 30, 2022, as amended by GASB 95.

***GASB Statement No. 94*** - In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Application of this statement is effective for the City's fiscal year ending June 30, 2023.

***GASB Statement No. 96*** - In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. Application of this statement is effective for the City's fiscal year ending June 30, 2023.

***GASB Statement No. 97*** - In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Application of this statement is effective for the City's fiscal year ending June 30, 2022.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 2 – CASH AND INVESTMENTS**

Cash and investments are presented in the accompanying financial statements at June 30, 2021 as follows:

	<b>Government-Wide Statement of Net Position</b>			<b>Fiduciary Funds</b>	
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Statement of Net Position</b>	<b>Total</b>
Cash and investments	\$ 87,531,367	\$ 30,598,018	\$ 118,129,385	\$ 7,855,876	\$ 125,985,261
Restricted cash and investments	12,351,813	505,584	12,857,397	1,755,770	14,613,167
<b>Total cash and investments</b>	<b>\$ 99,883,180</b>	<b>\$ 31,103,602</b>	<b>\$ 130,986,782</b>	<b>\$ 9,611,646</b>	<b>\$ 140,598,428</b>

Cash and investments at June 30, 2021, consisted of the following:

<b>Cash:</b>	
Cash on hand	\$ 3,345
Deposits with financial institution	33,335,098
<b>Total cash</b>	<b>33,338,443</b>
<b>Investments:</b>	
Investments	105,504,215
Investments held by bond trustee	1,755,770
<b>Total investments</b>	<b>107,259,985</b>
<b>Total cash and investments</b>	<b>\$ 140,598,428</b>

**A. Demand Deposits**

The carrying amounts of the City's demand deposits were \$33,335,098 at June 30, 2021. Bank balances were \$34,913,212 at that date. The total amount of which was collateralized or insured with securities held by the pledging financial institutions in the City's name is discussed below.

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City may waive collateral requirements for cash deposits; however, the City has not waived the collateralization requirements.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 2 – CASH AND INVESTMENTS (CONTINUED)**

**B. Investments Authorized by the California Government Code and the City’s Investment Policy**

The table below identifies the investment types that are authorized for the City by the California Government Code (or the City’s investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code that address interest rate risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provision of the California Government Code or the City’s investment policy:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Bills, Bonds, and Notes	5 years	N/A	100%	No Limit
U.S. Government Agency Securities	5 years	N/A	100%	No Limit
Negotiable Certificates of Deposits	5 years	N/A	30%	No Limit
Money Market Mutual Funds	5 years	Highest Category	20%	10%
State of California Local Agency Investment Fund (LAIF)	N/A	N/A	Up to \$65 million	No Limit

Under the provisions of the City’s investment policy, the City may also invest in the Sonoma County Investment Pool.

In accordance with Section 53651 of the California Government Code, the City cannot invest in inverse floaters, range notes, or interest-only strips that are derived from a pool of mortgages, or in any security that could result in zero interest accrual if held to maturity. The limitation does not apply to investments in shares of beneficial interest issued under the Investment Company Act of 1940 that are authorized investments under Section 53601 of the California Government Code. A five-year maximum maturity for each investment is allowed unless approved by the City Council.

The City has also implemented investment guidelines for its Public Agencies Retirement Services (PARS) trust which authorized the investments in U.S. Treasury securities, federal agencies and U.S. guaranteed obligations, corporate notes, certificates of deposit, bankers’ acceptances, equities investments, and mutual funds.

**C. Risk Disclosures**

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rate will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 2 – CASH AND INVESTMENTS (CONTINUED)**

**C. Risk Disclosure (Continued)**

Information about the sensitivity of the fair values of the City’s investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City’s investments by maturity. For purposes of the schedule shown on the next page, any callable securities are assumed to be held to maturity.

Investment Type	Total	Investment Maturities		
		1 year or fewer	1 to 2 years	Over 2 years
Local Agency Investment Fund	\$ 49,573,320	\$ 49,573,320	\$ -	\$ -
Sonoma County Investment Pool	39,766,139	39,766,139	-	-
Investments Held in PARS Trust	6,613,756	6,613,756	-	-
Negotiable Certificates of Deposit	6,623,000	1,470,000	1,718,000	3,435,000
U.S. Government Agency Securities	2,928,000	-	-	2,928,000
Held by bond trustee:				
Money market mutual funds	1,755,770	1,755,770	-	-
<b>Total investments</b>	<b>\$ 107,259,985</b>	<b>\$ 99,178,985</b>	<b>\$ 1,718,000</b>	<b>\$ 6,363,000</b>

**Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. However, some issuers do not seek a credit rating. For instance, the California Local Agency Investment Fund (LAIF) has not sought or received a credit rating. In these cases, the purchaser is solely responsible for performing their own due diligence before purchasing an investment or participating in an external investment pool. Certificates of deposit of \$250,000 or less are fully insured by the Federal Deposit Insurance Corporation (FDIC), and therefore, do not seek a credit rating. Presented below is the minimum rating required by (where applicable) the California Government Code, the City’s investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Investment Type	Total	Minimum	Ratings	
		Legal Rating	at Year-End	Not Rated
			AA or AAA	
Local Agency Investment Fund	\$ 49,573,320	N/A	\$ -	\$ 49,573,320
Sonoma County Investment Pool	39,766,139	N/A	-	39,766,139
Investments Held in PARS Trust	6,613,756	N/A	-	6,613,756
Negotiable Certificates of Deposit	6,623,000	N/A	-	6,623,000
Government Bonds	2,928,000	N/A	-	2,928,000
Held by bond trustee:				
Money market mutual funds	1,755,770	N/A	1,755,770	-
<b>Total investments</b>	<b>\$ 107,259,985</b>		<b>\$ 1,755,770</b>	<b>\$ 105,504,215</b>

**Disclosure Relating to Concentration of Credit Risk**

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated in the Government Code. GASB Statement No. 40 requires disclosure by amount and issuer, of investments in any one issuer that represent 5% or more of total investments. At June 30, 2021, there were no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represents 5% or more of the City’s total investments.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 2 – CASH AND INVESTMENTS (CONTINUED)**

**C. Risk Disclosure (Continued)**

**Disclosures Relating to Custodial Credit Risk**

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. None of the City's investments was subject to custodial credit risk. At June 30, 2021, the City's deposits (bank balances) were collateralized under California Law.

**D. Investment in State Investment Pool**

The City is a participant in LAIF, which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments in LAIF at June 30, 2021 included a portion of pool funds invested in Structure Notes and Asset-Backed Securities:

*Structured Notes* are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

*Asset-Backed Securities*, the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2021, the City had \$49,573,320 invested in LAIF, which had invested 1.10% of the pool investment funds in Structured Notes and Asset-Back Securities. LAIF determines fair value on its investment portfolio based on market quotations for those securities where market quotations are readily available and based on amortized cost or best estimate for those securities where market value is not readily available. The City valued its investments in LAIF as of June 30, 2021, by multiplying its account balance with LAIF times a fair value factor determined by LAIF. This fair value factor was determined by dividing all LAIF participants' total aggregate amortized cost by total aggregate fair value. The credit quality rating of LAIF is unrated as of June 30, 2021.

**E. Investment in Sonoma County Investment Pool**

As of June 30, 2021, the City's investment in the County Pool, an external investment pool has a weighted average maturity of 552 days. The County's Pool is subject to regulatory oversight by the County's Treasury Oversight Committee. The County determines fair value on its investment portfolio based on market quotations for those securities where market quotations are readily available, and on amortized cost or best estimate for those securities where market value is not readily available. The value of the pool shares in the Sonoma County Investment Pool that may be withdrawn is determined on an amortized cost basis, which is different from the fair value of the City's position in the pool. At June 30, 2021, the total amount invested by all public agencies in the Sonoma County Investment Pool was approximately \$3.1 billion.

**F. Investments Held in Public Agencies Retirement Services (PARS) Trust**

During the year ended June 30, 2016, the City established an irrevocable trust with PARS for the purpose of accumulating additional resources restricted for retirement benefits. PARS is the trust administrator while the City, as the plan administrator, is responsible to provide direction on the usage and distribution of the funds held in the PARS Trust. During the year ended June 30, 2021, the City contributed \$0 to the PARS Trust. At June 30, 2021, the total amount accumulated in the PARS Trust was \$6,613,756.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 2 – CASH AND INVESTMENTS (CONTINUED)**

**G. Fair Value Measurement**

Fair value of assets measured on a recurring basis at June 30, 2021, are as follows:

<b>Investments measured by fair value level:</b>	<b>June 30, 2021</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
Negotiable Certificates of Deposit	\$ 6,623,000	\$ -	\$ 6,623,000	\$ -
U.S. Government Agency Securities	2,928,000	-	2,928,000	-
<b>Total investments by fair value level</b>	<b>9,551,000</b>	<b>\$ -</b>	<b>\$ 9,551,000</b>	<b>\$ -</b>
<b>Investments not subject to the fair value hierarchy:</b>				
Local Agency Investment Fund	49,573,320			
Sonoma County Investment Pool	39,766,139			
Investments Held in PARS Trust	6,613,756			
Money market mutual funds	1,755,770			
<b>Total investments not subject to the fair value hierarchy</b>	<b>97,708,985</b>			
<b>Total investments</b>	<b>\$ 107,259,985</b>			

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities. Debt and equity securities classified in Level 2 are valued using the following approaches:

- U.S. Treasuries, U.S. Agencies, and Commercial Paper: quoted prices for identical securities in markets that are not active;
- Medium term notes: quoted prices for similar securities in active markets; and
- Asset-backed securities: recent appraisals of the asset value.

**NOTE 3 – LOANS AND NOTES RECEIVABLE**

At June 30, 2021, loans and notes receivable consisted of the following:

	<b>Notes Receivable Balance June 30, 2021</b>	<b>Allowance for Doubtful Accounts Balance June 30, 2021</b>	<b>Financial Statement Balance June 30, 2021</b>	<b>Unavailable Revenue Balance June 30, 2021</b>
<b>City:</b>				
Housing Projects Special Revenue Fund:				
Burbank Housing - Arbors Loan	\$ 5,281,674	\$ -	\$ 5,281,674	\$ 1,266,673
Vida Nueva Partners - Affordable Housing Loan	1,916,172	-	1,916,172	241,172
Rainbow-Copeland Creek LLC Loan	1,362,608	-	1,362,608	162,608
Muirfield Apartments Loan	1,454,180	(843,180)	611,000	-
Burbank Housing - Santa Alicia Drive Presbyterian Loan	477,100	(217,100)	260,000	-
Burbank Housing - East Cotati Avenue Loan	1,264,009	(874,009)	390,000	-
CalHOME Program Loans	513,680	-	513,680	128,640
Sonoma County CDC Rehabilitation Loans	137,365	-	137,365	34,839
<b>Total Housing Projects Special Revenue Fund</b>	<b>12,406,788</b>	<b>(1,934,289)</b>	<b>10,472,499</b>	<b>1,833,932</b>
UDSP Maintenance Annuity Fund	116,570	-	116,570	115,179
Infrastructure Internal Service Fund	36,692	-	36,692	-
<b>Total City</b>	<b>\$ 12,560,050</b>	<b>\$ (1,934,289)</b>	<b>\$ 10,625,761</b>	<b>\$ 1,949,111</b>

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 3 – LOANS AND NOTES RECEIVABLE (CONTINUED)**

**Housing Projects Special Revenue Fund**

The Commission extended various developer loans, first-time homebuyer loans, and rehabilitation loans to property owners for the rehabilitation and improvements of commercial buildings and residential homes, and other loans for families and individuals of low/moderate income. The following loans and notes receivable were transferred from the Commission to the City's Housing Projects Special Revenue Fund on February 1, 2012, when all redevelopment agencies in California ceased to exist:

On September 13, 2005, the Commission entered into an Affordable Housing and Loan Agreement with Burbank Housing to develop a 56-unit affordable housing project on a City-owned City Hall Drive site. The term of the loan agreement is a non-recourse loan in the amount of \$4,015,000, which accrues interest at the rate of 2% per annum and is deferred for 55 years. The balance as of June 30, 2021, including principal and interest, was \$5,281,674.

On May 23, 2006, the Commission entered into an Affordable Housing and Loan Agreement with Vida Nueva Partners for the development of the Vida Nueva Affordable Housing Project, which includes twenty-four (24) very-low income permanent supportive housing units (carrying 55-year affordability restrictions), a community building, laundry facilities, a management office and activity and counseling rooms. The loan agreement provided for the Commission to loan \$1,675,000 to Vida Nueva Partners at an accrued interest rate of 1% per annum, with the principal and accrued interest deferred for 55 years. The balance as of June 30, 2021, including principal and interest, was \$1,916,172.

On December 12, 2007, the Commission executed a loan agreement to Rainbow-Copeland Creek LLC for improvements to Copeland Creek Apartments (an all senior affordable housing complex) for \$1,200,000. The funds were primarily used for energy efficient improvements at the complex. The loan accrues interest at a rate of 1% per annum, with the principal and accrued interest deferred for 55 years, as defined in the loan agreement. The balance as of June 30, 2021, including principal and interest, was \$1,362,608.

On January 27, 1998, the Commission entered into a note agreement with Muirfield Apartments for supportive housing for persons with disabilities and low-income persons. The Commission advanced funds to Muirfield Apartments for the pre-development and development expenses in the amount of \$611,000 accruing 6% per annum, simple interest. Interest shall accrue and be paid concurrently with principal on or before June 30, 2039. During the term of this note, Muirfield Apartments may request and the Commission, at its option, to cancel or extend the terms of the note. The balance as of June 30, 2021, including principal and interest, was \$1,454,180.

On July 1, 1995, the Commission and Burbank Housing Development Corp. executed a loan agreement in the amount of \$260,000. The loan was for pre-development costs for the property at 120 Santa Alicia Drive for residential low-income housing. The note accrues 3% per annum simple interest and is to be paid concurrently with principal on or before September 1, 2023. During the term of this loan, Burbank Housing Development may request and the Commission, at its option, may cancel or extend the terms of the note. The balance as of June 30, 2021, including principal and interest, was \$477,100.

On August 23, 1991, the Commission entered into a non-recourse promissory note in the amount of \$390,000 with Burbank Housing Development Corp. for the construction of 50 low income rental housing units at 781 East Cotati Avenue. The note bears interest at 8% simple interest per annum and is due on or before July 16, 2069. During the term of this note, Burbank Housing Development may request and the Commission, at its option, may cancel or extend the terms of the note. The balance as of June 30, 2021, including principal and interest, was \$1,264,009.

On April 2007, the Commission was awarded \$600,000 of funding for an owner occupied rehabilitation loan program through the CalHome program which is administered by California Department of Housing and Community Development ("HCD"). The Sonoma County Community Development Commission ("SCCDC") was also awarded \$600,000 of CalHome funding and will be administering our CalHome program. The loans are deferred payment loans that have a 30 year term with 3% simple interest. The balance for the CalHOME Program Loans and SCCDC Rehabilitation Loans as of June 30, 2021, including principal and interest, were \$513,680 and \$137,365, respectively.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 3 – LOANS AND NOTES RECEIVABLE (CONTINUED)**

**UDSP Maintenance Annuity Special Revenue Fund**

On May 9, 2017 the City executed an amendment to the Foxtail Golf Course Lease Agreement incorporating a loan to Rohnert Park Golf, L.P. for \$177,000. The funds were primarily used to renovate the bunkers on the North Golf Course. The loan accrues interest at a rate of 5% per annum on the amount of unpaid principal. The balance as of June 30, 2021, including principal and interest, was \$116,570.

**Infrastructure Internal Service Fund**

On January 1, 2021 the City executed an amendment to the Foxtail Golf Course Lease Agreement incorporating a loan to Rohnert Park Golf, LLP. for \$38,103. The funds were primarily used to finance an irrigation pump. The loan accrues interest at a rate of 2% per annum on the amount of unpaid principal. The balance as of June 30, 2021, including principal and interest, was \$36,692.

**NOTE 4 – INTERFUND RECEIVABLES, PAYABLE, AND TRANSFERS**

**A. Due From and To Other Funds**

At June 30, 2021, the balances of due from and to other funds were as follows:

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	Casino Mitigation Wilfred Maintenance Special Revenue Fund	\$ 173,358	Overdrawn Cash
	<b>Total</b>	<b>\$ 173,358</b>	

**B. Long-Term Advances**

At June 30, 2021, the balances of long-term advances were as follows:

Advances From	Advances To	Amount
Water Fund	UDSP Maintenance Annuity Special Revenue Fund	\$ 750,587
Water Fund	Performing Art Center Endowment Permanent Fund	599,463
Water Fund	Vehicle Replacement Fund	901,713
	<b>Total</b>	<b>\$ 2,251,763</b>

On August 7, 2017, the City Council approved the borrowing from the nonmajor governmental funds and internal service fund of \$1,800,000 and \$1,200,000, respectively, to the Water Enterprise Fund to redeem the outstanding 2005A Water Revenue Bonds on September 1, 2017. The advance bears an interest rate of the higher of 3.00% or the rate of return of the Sonoma County Investment Pool. During the year ended June 30, 2021, \$72,450 of interest was accrued and repayment of \$312,450 was made. At June 30, 2021, the total advance balance was \$2,251,763. The balance at June 30, 2021, includes accrued interest.

The annual requirements to amortize the loan are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	\$ 230,000	\$ 65,325	\$ 295,325
2023	250,000	58,275	308,275
2024	245,000	50,850	295,850
2025	255,000	43,425	298,425
2026-2030	1,255,000	96,150	1,351,150
<b>Total</b>	<b>\$ 2,235,000</b>	<b>\$ 314,025</b>	<b>\$ 2,549,025</b>



**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 4 – INTERFUND RECEIVABLES, PAYABLE, AND TRANSFERS (CONTINUED)**

**C. Transfers**

Interfund transfers during the year ended June 30, 2021, consisted of the following:

Transfers In	Transfers Out	Amount	Purpose
General Fund	Graton Mitigation Supplemental Special Revenue Fund	\$ 2,500,000	Casino mitigation activities
General Fund	Information Technology	954,171	Various operating activities
General Fund	Sewer Fund	68,000	Various operating activities
General Fund	Water Fund	123,002	Various operating activities
General Fund	UDSP Maintenance Annuity Fund	65,421	Various operating activities
General Fund	Capital Projects Fund	134	Various operating activities
	<b>Subtotal</b>	<u>3,710,728</u>	
Housing Projects Special Revenue Fund	General Fund	154,986	Various operating activities
	Casino Mitigation Public Safety Building Special Revenue Fund	2,061,025	Capital projects funding
City Capital Projects Fund	Graton Mitigation Supplemental Special Revenue Fund	938,128	Capital projects funding
City Capital Projects Fund	State Gasoline Tax Special Revenue Fund	2,067,760	Capital projects funding
City Capital Projects Fund	Graton Mitigation Neighborhood Update Special Revenue Fund	338,347	Capital projects funding
City Capital Projects Fund	Infrastructure Internal Service Fund	985,715	Capital projects funding
City Capital Projects Fund	Measure M Traffic Special Revenue Fund	251,821	Capital projects funding
City Capital Projects Fund	Public Facility Finance Fee Special Revenue Fund	1,995,729	Capital projects funding
City Capital Projects Fund	Refuse Road Impact Fee Sepcail Revenue Fund	437,180	Capital projects funding
City Capital Projects Fund	Casino Wilfred Maintenance Special Revenue Fund	672,654	Capital projects funding
City Capital Projects Fund	Measure M Parks Special Revenue Fund	118,067	Capital projects funding
City Capital Projects Fund	Vehicle Replacement Internal Service Fund	622,102	Capital projects funding
City Capital Projects Fund	Spay and Neuter Special Revenue Fund	80,208	Capital projects funding
City Capital Projects Fund	IT Internal Service Fund	320	Capital projects funding
City Capital Projects Fund	Traffic Signals Fee Special Revenue Fund	406,219	Capital projects funding
	<b>Subtotal</b>	<u>10,975,275</u>	
Graton Mitigation Supplemental Special Revenue Fund	Graton Mitigation Reserve Special Revenue Fund	1,351,800	Various operating activities
Sewer Fund	Public Facility Finance Fee Special Revenue Fund	324,098	Capital projects funding
Graton Mitigation Law Enforcement Special Revenue Fund	Graton Mitigation Supplemental Special Revenue Fund	426,538	Various operating activities
Graton Mitigation Public Services Special Revenue Fund	Graton Mitigation Supplemental Special Revenue Fund	1,635,593	Various operating activities
Recycled Water Fund	Public Facility Finance Fee Special Revenue Fund	4,861	Various operating activities
Golf Course	General Fund	3,009	Various operating activities
Infrastructure Internal Service Fund	General Fund	1,482,520	Various operating activities
Vehicle Replacement Internal Service Fund	Graton City Vehicle Contribution Special Revenue Fund	14,928	Various operating activities
Vehicle Replacement Internal Service Fund	General Fund	791,260	Various operating activities
	<b>Subtotal</b>	<u>806,188</u>	
	<b>Total</b>	<u>\$ 20,875,596</u>	

**NOTE 5 – DUE FROM FIDUCIARY FUNDS**

The City’s General Fund advanced funds to the Commission in order to construct a performing arts center. The loan was being repaid annually through installment payments of principal plus interest from property tax increment. As of June 30, 2011, the advance balance was \$2,075,000 and no interest was accrued to the balance since June 30, 2011. The advance was transferred from the Commission to the Successor Agency on February 1, 2012, when all redevelopment agencies in California ceased to exist. On September 16, 2013, the Oversight Board to the Successor Agency determined that the loan was for a legitimate redevelopment purpose and adopted Resolution No. OSB 2013-05 to support the loan repayment.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 5 – DUE FROM FIDUCIARY FUNDS (CONTINUED)**

The City recalculated the accrued interest for the period from July 1, 2011 to September 30, 2013 based on LAIF monthly interest rate for March, June, September, and December during the period. For the period from October 1, 2013 to June 30, 2015, interest was accrued based on LAIF monthly interest rate for September 2013. Effective July 1, 2015, the City accrued interest at 3% annually in accordance with Health and Safety Code Section 34191.4(b)(3). On January 11, 2017, the Successor Agency Oversight Board’s adoption of Resolution No. OSB 2017-02 to retroactively apply the interest at 3% annually to the outstanding principal balance since the date of origination of the advance in accordance with Health and Safety Code Section 34191.4(b)(3). At June 30, 2021, the Due from Fiduciary Funds balance was \$85,156.

**NOTE 6 – CAPITAL ASSETS**

**A. Governmental Activities**

The summary of changes in governmental activities capital assets for the year ended June 30, 2021, is as follows:

	Balance			Balance	
	July 1, 2020	Additions	Retirements	Transfers	June 30, 2021
<b><i>Nondepreciable assets:</i></b>					
Land	\$ 8,310,398	\$ -	\$ -	\$ -	\$ 8,310,398
Construction in progress	7,727,849	11,910,299	-	(1,944,957)	17,693,191
Total nondepreciable assets	16,038,247	11,910,299	-	(1,944,957)	26,003,589
<b><i>Depreciable assets</i></b>					
Infrastructure, structures and improvements	186,347,163	2,476,802	-	1,251,686	190,075,651
Equipment	18,995,010	175,008	-	693,271	19,863,289
Total depreciable assets	205,342,173	2,651,810	-	1,944,957	209,938,940
<b><i>Accumulated depreciation:</i></b>					
Infrastructure, structures and improvements	(84,962,093)	(4,283,901)	-	-	(89,245,994)
Equipment	(11,786,040)	(2,508,346)	-	-	(14,294,386)
Total accumulated depreciation	(96,748,133)	(6,792,247)	-	-	(103,540,380)
Total depreciable assets, net	108,594,040	(4,140,437)	-	1,944,957	106,398,560
<b>Total capital assets, net</b>	<b>\$ 124,632,287</b>	<b>\$ 7,769,862</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 132,402,149</b>

During the year ended June 30, 2021, the City’s governmental activities received donated assets with fair value of \$2,405,846 and completed projects totaling \$1,944,957 which were transferred from construction in progress to depreciable capital assets.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 6 – CAPITAL ASSETS (CONTINUED)**

**A. Governmental Activities (Continued)**

Construction in progress for governmental activities at June 30, 2021 is comprised of the following:

Project Name	Expended as of June 30, 2021
Westside Public Safety Station	\$ 5,393,757
State Farm Rehabilitation Phase 1	1,691,790
Various Streets Pavement Management	1,545,299
Traffic Signal System	1,427,828
Pavement Preservation	1,138,002
Copeland Creek Drainage Facility	759,063
Wilfred Ave Bioretention	680,655
Rosenbauer Pumper Build	622,102
Trail to Crane Creek Park	587,422
Various Other Projects	3,847,273
Total construction in progress	<u>\$ 17,693,191</u>

Depreciation expense was charged to the functions/programs of the governmental activities as follows:

Governmental Activities:	
General government	\$ 1,106,621
Public safety	866,809
Public works	3,416,087
Parks and recreation	1,297,595
Internal Service Funds	105,135
Total governmental activities	<u>\$ 6,792,247</u>

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 6 – CAPITAL ASSETS (CONTINUED)**

**B. Business-Type Activities**

The summary of changes in business-type activities capital assets for the year ended June 30, 2021, is as follows:

	Balance July 1, 2020	Additions	Retirements	Transfers	Balance June 30, 2021
<i>Nondepreciable assets:</i>					
Land	\$ 3,700	\$ 112,518	\$ -	\$ -	\$ 116,218
Construction in progress	10,811,142	4,119,636	-	(1,245,737)	13,685,041
Total nondepreciable assets	10,814,842	4,232,154	-	(1,245,737)	13,801,259
<i>Depreciable assets</i>					
Infrastructure, structures and improvements	81,357,032	403,935	-	1,081,406	82,842,373
Equipment	5,285,462	198,689	-	164,331	5,648,482
Total depreciable assets	86,642,494	602,624	-	1,245,737	88,490,855
<i>Accumulated depreciation:</i>					
Infrastructure, structures and improvements	(31,869,166)	(2,106,298)	-	-	(33,975,464)
Equipment	(3,968,963)	(337,420)	-	-	(4,306,383)
Total accumulated depreciation	(35,838,129)	(2,443,718)	-	-	(38,281,847)
Total depreciable assets, net	50,804,365	(1,841,094)	-	1,245,737	50,209,008
<b>Total capital assets, net</b>	<b>\$ 61,619,207</b>	<b>\$ 2,391,060</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,010,267</b>

During the year ended June 30, 2021, the City's business-type activities received donated assets with fair value of \$403,934 and completed projects totaling \$1,245,737 which were transferred from construction in progress to depreciable capital assets.

Construction in progress for business-type activities at June 30, 2021 is comprised of the following:

Project Name	Expended as of June 30, 2021
Water Tank #8 Project	\$ 7,796,993
Keiser Parallel Pipeline	1,262,160
Commerce Water Line Replacement	1,605,280
Commerce Sewer Line Replacement	563,872
Water System Central Telemetry	326,767
Interceptor Outfall	1,484,738
Various Other Projects	645,231
Total construction in progress	<b>\$ 13,685,041</b>

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 6 – CAPITAL ASSETS (CONTINUED)**

**B. Business-Type Activities (Continued)**

Depreciation expense was charged to the functions/programs of the business-type activities as follows:

Business-Type Activities:			
Water		\$	739,854
Sewer			1,678,127
Recycled Water			8,356
Golf Course			17,381
Total business-type activities		\$	<u>2,443,718</u>

**C. Successor Agency**

The summary of changes in capital assets for the Successor Agency for the year ended June 30, 2021, is as follows:

	Balance		Balance	
	July 1, 2020	Additions	Retirements	June 30, 2021
<i><b>Nondepreciable assets:</b></i>				
Land	\$ 3,001,063	\$ -	\$ -	\$ 3,001,063
Total nondepreciable assets	<u>3,001,063</u>	<u>-</u>	<u>-</u>	<u>3,001,063</u>
<i><b>Depreciable assets</b></i>				
Infrastructure, structures and improvements	29,692,292	-	-	29,692,292
Equipment	692,160	-	-	692,160
Total depreciable assets	<u>30,384,452</u>	<u>-</u>	<u>-</u>	<u>30,384,452</u>
<i><b>Accumulated depreciation:</b></i>				
Infrastructure, structures and improvements	(21,084,006)	(804,199)	-	(21,888,205)
Equipment	(692,160)	-	-	(692,160)
Total accumulated depreciation	<u>(21,776,166)</u>	<u>(804,199)</u>	<u>-</u>	<u>(22,580,365)</u>
Total depreciable assets, net	<u>8,608,286</u>	<u>(804,199)</u>	<u>-</u>	<u>7,804,087</u>
<b>Total capital assets, net</b>	<u>\$ 11,609,349</u>	<u>\$ (804,199)</u>	<u>\$ -</u>	<u>\$ 10,805,150</u>

Depreciation expense for Successor Agency for the year ended June 30, 2021 was \$804,199.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 7 – LONG-TERM LIABILITIES**

The City’s long-term debt payable for the governmental activities, business-type activities, and Successor Agency at June 30, 2021 are as follows:

	Final Maturity	Remaining Interest Rate	Remaining Annual Principal Installments	Original Issue Amounts	Outstanding at June 30, 2021
<b>Governmental Activities</b>					
Direct Borrowing:					
Loan Payable - PG&E #1	2022	0.00%	\$7,035-\$42,217	\$ 249,782	\$ 28,144
Loan Payable - PG&E #2	2024	0.00%	\$11,453-\$45,807	339,738	129,787
Loan Payable - PG&E #3	2027	0.00%	\$17,527-\$42,064	420,643	252,386
Loan Payable - PG&E #4	2028	0.00%	\$32,741-\$65,842	540,230	398,351
Total Governmental Activities				<u>\$ 1,550,393</u>	<u>\$ 808,668</u>
<b>Business-Type Activities</b>					
2017 Sewer System Revenue Refunding Bonds	2036	3.00% - 5.00%	\$340,000 - \$675,000	\$ 9,270,000	\$ 7,845,000
Total Business-Type Activities				<u>\$ 9,270,000</u>	<u>\$ 7,845,000</u>
<b>Successor Agency</b>					
1999 Tax Allocation Bonds, including accreted interest	2036	5.00% - 5.30%	\$930,000-\$1,755,000	\$ 11,936,651	\$ 18,681,098
2018A Tax Allocation Refunding Bonds	2038	3.00% - 5.00%	\$675,000-\$2,160,000	21,350,000	17,270,000
Total Successor Agency				<u>\$ 33,286,651</u>	<u>\$ 35,951,098</u>

The following is a summary of changes to long-liabilities for the governmental activities, business-type activities, and Successor Agency for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021	Amount due Within One Year	Amount due More Than One Year
<b>Governmental activities</b>						
Direct Borrowings - Loans payable	\$ 897,492	\$ -	\$ (88,824)	\$ 808,668	\$ 181,498	\$ 627,170
Compensated absences	2,412,735	3,337,034	(2,836,049)	2,913,720	2,330,976	582,744
Total governmental activities	<u>\$ 3,310,227</u>	<u>\$ 3,337,034</u>	<u>\$ (2,924,873)</u>	<u>\$ 3,722,388</u>	<u>\$ 2,512,474</u>	<u>\$ 1,209,914</u>
<b>Business-type activities</b>						
Sewer revenue refunding bonds	\$ 8,200,000	\$ -	\$ (355,000)	\$ 7,845,000	\$ 370,000	\$ 7,475,000
Original issue premium	871,322	-	(54,458)	816,864	-	816,864
Compensated absences	240,599	195,324	(171,591)	264,332	211,465	52,867
Total business-type activities	<u>\$ 9,311,921</u>	<u>\$ 195,324</u>	<u>\$ (581,049)</u>	<u>\$ 8,926,196</u>	<u>\$ 581,465</u>	<u>\$ 8,344,731</u>
<b>Successor Agency</b>						
Tax allocation bonds	\$ 25,088,848	\$ -	\$ (1,963,719)	\$ 23,125,129	\$ 1,398,597	\$ 21,726,532
Accreted interest on capital appreciation bonds	12,500,350	946,803	(621,184)	12,825,969	-	12,825,969
Original issue premium	1,402,744	-	(77,930)	1,324,814	-	1,324,814
Total Successor Agency	<u>\$ 38,991,942</u>	<u>\$ 946,803</u>	<u>\$ (2,662,833)</u>	<u>\$ 37,275,912</u>	<u>\$ 1,398,597</u>	<u>\$ 35,877,315</u>

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)**

**A. Governmental Activities**

**Direct Borrowing - Loans Payable**

On June 18, 2015, the City entered into a loan agreement with Pacific Gas and Electric Company (PG&E) in the amount of \$249,782. Proceeds of the loan were used to replace LED Street Lights. On July 3, 2020, PG&E approved the City’s request to defer loan payment and reduce payments to \$0.01 for a period of 6 months. The loan will now be payable over 77 months from the City’s General Fund, bears no interest, and as a result of the deferral period the loan has been extended by six months and has a final maturity of February 2022.

On March 27, 2016, the City entered into a loan agreement with PG&E in the amount of \$339,738. Proceeds of the loan were used to replace LED Lighting at Honeybee Pool, various parks, the Sports Center, the Community Center, the Performing Arts Center and the Burton Recreation Center. On July 3, 2020, PG&E approved the City’s request to defer loan payment and reduce payments to \$0.01 for a period of 6 months. The loan will now be payable over 95 months from the City’s General Fund, bears no interest, and as a result of the deferral period the loan has been extended by six months and has a final maturity of March 2024.

On November 3, 2016, the City entered into a loan agreement with PG&E in the amount of \$420,643. Proceeds of the loan were used to replace the City’s Public Safety Main Heating, Ventilation, and Air Conditioning (HVAC) system. On July 3, 2020, PG&E approved the City’s request to defer loan payment and reduce payments to \$0.01 for a period of 6 months. The loan is payable over 126 months from the City’s General Fund, bears no interest, and as a result of the deferral period the loan has been extended by six months and has a final maturity of May 2027.

On September 17, 2018, the City entered into a loan agreement with PG&E in the amount of \$540,230. Proceeds of the loan were used to LED Street Lights. On July 3, 2020, PG&E approved the City’s request to defer loan payment and reduce payments to \$0.01 for a period of 6 months. The loan is payable over 105 months from the City’s General Fund, bears no interest, and as a result of the deferral period the loan has been extended by six months and has a final maturity of June 2027.

On May 18, 2016, the City entered into a capital lease agreement with Key Government Finance, Inc. to finance and purchase information technology properties in the amount of \$163,301. The loan is payable over 5 years from the Information Technology Internal Service Fund, bears no interest, and has a final maturity of May 18, 2020 with a zero balance as of June 30, 2021.

Future debt service requirements (principal and interest) for governmental activities are as follows:

Fiscal Year Ending June 30:	Principal	Interest	Total
2022	\$ 181,498	\$ -	\$ 181,498
2023	153,354	-	153,354
2024	145,719	-	145,719
2025	107,547	-	107,547
2026	107,547	-	107,547
2027-2028	113,003	-	113,003
Total	<u>\$ 808,668</u>	<u>\$ -</u>	<u>\$ 808,668</u>

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)**

**B. Business-Type Activities**

**2017 Sewer System Revenue Refunding Bonds**

On August 3, 2017, the City issued 2017 Sewer Refunding Bonds with principal amount of \$9,270,000. The bond proceeds, including part of the bond premium of \$1,034,695, totaled to \$10,094,064, were deposited into the refunding escrow to current refund the 2005 Sewer COPS with outstanding principal of \$9,970,000. The refunding achieved \$1,737,386 in net present value savings. The 2017 Sewer Refunding Bonds bear fixed interest rates ranging from 2.00% to 5.00% with a final maturity date of June 1, 2036.

Sewer Net Revenues and public facility finance fees have been pledged until the fiscal year ended June 30, 2036, the final maturity of the 2017 Sewer Refunding Bonds. The total principal and interest remaining on the 2017 Sewer Refunding Bonds is \$11,867,900. The Sewer Net Revenues and public facility finance fees for the fiscal year ended June 30, 2021 were \$3.1 million and \$4.6 million, respectively, while the total debt service payment was \$701,200.

Future debt service requirements (principal and interest) for business-type activities are as follows:

Fiscal Year Ending June 30:	Principal	Interest	Total
2022	\$ 370,000	\$ 328,450	\$ 698,450
2023	390,000	309,950	699,950
2024	410,000	290,450	700,450
2025	430,000	269,950	699,950
2026	450,000	248,450	698,450
2027-2031	2,605,000	882,000	3,487,000
2032-2035	3,190,000	292,650	3,482,650
Total	<u>\$ 7,845,000</u>	<u>\$ 2,621,900</u>	<u>\$ 10,466,900</u>

**C. Successor Agency**

**1999 Tax Allocation Bonds**

On January 15, 1999, the Commission issued Capital Appreciation Tax Allocation Bonds, Series 1999 (1999 TABs) in the amount of \$11,936,651. The 1999 TABs were issued for the purpose of funding certain capital improvements, to fund a reserve fund and to pay the costs of issuing the Series 1999 Bonds. The 1999 TABs are scheduled to mature during the fiscal year ending June 30, 2036, are limited obligations of the Successor Agency payable and secured by tax revenues to be derived from the project area.

**2018A Tax Allocation Bonds**

On May 3, 2018, the Successor Agency issued the 2018A TABs in the amount of \$21,350,000. The bond proceeds, including part of the bond premium of \$1,558,604, and funds held by the Successor Agency of \$1,420,257, totaled to \$23,842,210, were deposited into the refunding escrows to current refund the 2003 TABs with outstanding principal of \$3,225,000 (\$322,500 and \$2,902,500 for governmental activities and Successor Agency, respectively), current refund the 2007R TABs with outstanding principal of \$18,070,000, and advance refund the 2001 TABs with outstanding principal of \$2,225,000. The refunding achieved \$3,012,291 in net present value savings. The 2018A TABs bear fixed interest rates ranging from 3.00% to 5.00% with a final maturity date of August 1, 2037.



**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)**

**C. Successor Agency (Continued)**

**2018A Tax Allocation Bonds (Continued)**

The Successor Agency receives payments from the RPTTF to fund the debt services of the bonds. The total principal and interest remaining on the 1999, 2018A, and 2018B TABs is \$53,442,447. The total RPTTF revenue for the fiscal year ended June 30, 2021 was \$6.0 million while the total debt service payment was \$2.7 million.

Future debt service requirements (principal, interest, and accreted interest) for the Successor Agency are as follows:

Fiscal Year Ending June 30:	Principal	Interest	Accretion	Total
2022	\$ 1,398,597	\$ 700,544	\$ 1,201,403	\$ 3,300,544
2023	1,408,499	657,294	1,231,501	3,297,294
2024	1,432,209	611,794	1,257,791	3,301,794
2025	1,452,235	563,919	1,282,765	3,298,919
2025	1,475,050	513,669	1,309,950	3,298,669
2026-2030	5,622,861	1,992,969	6,867,140	14,482,970
2031-2035	6,075,678	1,075,009	7,319,420	14,470,107
2036-2038	4,260,000	139,425	-	4,399,425
Total	<u>\$ 23,125,129</u>	<u>\$ 6,254,623</u>	<u>\$ 20,469,970</u>	<u>\$ 49,849,722</u>

**D. Other Long-Term Debt Disclosures**

**Events of Default and Acceleration Clauses**

General, the City is considered to be in default for nonpayment by the City of the interest on and principal of or redemption premium, if any, on any bonds when due and payable. In the event of the occurrence and continuance of an event of default, the trustee may, upon the written request of the bondholders of not less than a majority in aggregate principal amount or accreted value of the outstanding bonds shall, declare the principal an accreted value of and interest on all outstanding bonds to be due and payable immediately.

**Legal Debt Limit**

As of June 30, 2021, the City’s legal debt limit (15% of valuation subject to taxation) was \$919.3 million and the City has no debt subject to the legal debt limit.

**Arbitrage Liability**

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service at least every five years. At June 30, 2021, the City has no arbitrage liability.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 8 – PENSION PLANS**

**A. Summary**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Deferred outflows of resources:</b>			
Pension contribution made after measurement date:			
CalPERS Miscellaneous	\$ 5,011,432	\$ 432,749	\$ 5,444,181
CalPERS Safety	3,348,267	-	3,348,267
Total pension contribution made after measurement date	<u>8,359,699</u>	<u>432,749</u>	<u>8,792,448</u>
Difference between projected and actual earning on pension plan investments			
CalPERS Miscellaneous	527,410	45,543	572,953
CalPERS Safety	627,090	-	627,090
Total projected earnings on pension plan investments in excess of actual earnings	<u>1,154,500</u>	<u>45,543</u>	<u>1,200,043</u>
Difference between expected and actual experience			
CalPERS Miscellaneous	1,361,492	117,568	1,479,060
CalPERS Safety	2,237,381	-	2,237,381
Total difference between expected and actual experience	<u>3,598,873</u>	<u>117,568</u>	<u>3,716,441</u>
Difference between employer's actual contributions and proportionate share of contributions			
CalPERS Safety	9,398,293	-	9,398,293
Total employer contributions in excess of proportionate share of contribution	<u>9,398,293</u>	<u>-</u>	<u>9,398,293</u>
Total deferred outflows of resources			
CalPERS Miscellaneous	6,900,334	595,860	7,496,194
CalPERS Safety	15,611,031	-	15,611,031
Total deferred outflows of resources	<u>\$ 22,511,365</u>	<u>\$ 595,860</u>	<u>\$ 23,107,225</u>
<b>Net pension liability:</b>			
CalPERS Miscellaneous	\$ 21,566,625	\$ 1,862,329	\$ 23,428,954
CalPERS Safety	28,852,700	-	28,852,700
Total net pension liability	<u>\$ 50,419,325</u>	<u>\$ 1,862,329</u>	<u>\$ 52,281,654</u>
<b>Deferred inflows of Resources:</b>			
Change in assumption			
CalPERS Miscellaneous	\$ 133,907	\$ 11,563	\$ 145,470
CalPERS Safety	96,109	-	96,109
Total change in assumption	<u>230,016</u>	<u>11,563</u>	<u>241,579</u>
Adjustment due to difference in proportions			
CalPERS Safety	9,330,670	-	9,330,670
Total adjustment due to difference in proportions	<u>9,330,670</u>	<u>-</u>	<u>9,330,670</u>
Difference between expected and actual experience			
CalPERS Miscellaneous	55,942	4,830	60,772
Total difference between expected and actual experience	<u>55,942</u>	<u>4,830</u>	<u>60,772</u>
Total deferred inflows of resources			
CalPERS Miscellaneous	189,849	16,393	206,242
CalPERS Safety	9,426,779	-	9,426,779
Total deferred inflows of resources	<u>\$ 9,616,628</u>	<u>\$ 16,393</u>	<u>\$ 9,633,021</u>

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 8 – PENSION PLANS (CONTINUED)**

**A. Summary (Continued)**

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
<b>Pension expenses:</b>			
CalPERS Miscellaneous	\$ 3,092,010	\$ 267,002	\$ 3,359,012
CalPERS Safety	6,414,968	-	6,414,968
Total net pension expenses	<u>\$ 9,506,978</u>	<u>\$ 267,002</u>	<u>\$ 9,773,980</u>

**B. City Miscellaneous Plans**

**Plan Description**

Substantially all City employees working the equivalent of 1,000 hours per fiscal year are eligible to participate in the Miscellaneous Plan Agent multiple-employer defined benefit plan or the Safety Plan Cost-sharing multiple-employer defined benefit administered by California Public Employees Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit Provisions under the Plans are established by State statutes within the Public Employee’s Retirement Law. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office – 400 P Street, Sacramento, CA 95814.

**Employees Covered**

At June 30, 2020, the measurement date, the following employees were covered by the benefit terms for the Plan:

	<u>Miscellaneous Plans</u>
Active employees	158
Transferred and terminated employees	210
Retired employees and beneficiaries	155
<b>Total</b>	<u>523</u>

**Benefits Provided**

CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Classic CalPERS member becomes eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. PEPRAs miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 8 – PENSION PLANS (CONTINUED)**

**B. City Miscellaneous Plans (Continued)**

**Benefits Provided (Continued)**

Following are the benefit provisions for each plan:

	<b>Miscellaneous Plan</b>			
	Prior to July 1, 2008	From July 1, 2008 to June 30, 2011	From July 1, 2011 to December 31, 2012	On or after January 1, 2013
Hire date				
Benefit formula	2.7% @ 55 with 5.0% COLA	2.7% @ 55 with 2.0% COLA	2.0% @ 55 with 2.0% COLA	2.0% @ 62 with 2.0% COLA
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life	Monthly for life	Monthly for life
Retirement age	55	55	55	62
Monthly benefits, as a % of eligible compensation	2.7%	2.7%	2.0%	2.0%
Required employee contribution rates	8.00%	8.00%	7.00%	6.25%
Required employer contribution rates	33.581%	33.581%	33.581%	33.581%

**Contributions**

Section 20814(c) of the California Public Employees’ Retirement Law (“PERL”) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2021, the plan’s contributions made for the Plan was as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$ 5,444,181

**Net Pension Liability**

The City’s net pension liability is measured as the total pension liability, less the pension plan’s fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2020, using an annual actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown on the following page.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 8 – PENSION PLANS (CONTINUED)**

**B. City Miscellaneous Plans (Continued)**

**Actuarial Assumptions**

The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.65%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2019 valuation were based on the results of a January 2015 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

**Discount Rate**

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

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

<b>Asset Class</b>	<b>New Strategic Allocation</b>	<b>Real Return Years 1 - 10<sup>1</sup></b>	<b>Real Return Years 11 +<sup>2</sup></b>
Global equity	50.00%	4.80%	5.98%
Global fixed income	28.00%	1.00%	2.62%
Inflation sensitive assets	0.00%	7.00%	1.81%
Private equity	8.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

<sup>1</sup> An expected inflation of 2.00% was used for this period.

<sup>2</sup> An expected inflation of 2.92% was used for this period.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 8 – PENSION PLANS (CONTINUED)**

**B. City Miscellaneous Plans (Continued)**

**Discount Rate (Continued)**

The discount rate used to measure the total pension liability was 7.15% for the plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained from the CalPERS website under the GASB 68 Section.

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the City’s net pension liability, calculated using the discount rate, as well as what the City’s net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

<b>Plan's Aggregate Net Pension Liability/(Asset)</b>		
<b>Discount Rate - 1%</b>	<b>Current Discount</b>	<b>Discount Rate + 1%</b>
<b>(6.15%)</b>	<b>Rate (7.15%)</b>	<b>(8.15%)</b>
\$ 35,590,855	\$ 23,428,954	\$ 13,321,177

**Changes in the Net Pension Liability**

The following table shows the changes in net pension liability recognized over the measurement period:

	<b>Miscellaneous Plans</b>		
	<b>Total Pension Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net Pension Liability</b>
Balance at June 30, 2018 (Valuation Date)	\$ 92,414,849	\$ 68,510,454	\$ 23,904,395
Changes in the year:			
Service cost	1,820,840	-	1,820,840
Interest on the total pension liabilities	6,558,827	-	6,558,827
Changes in assumptions	-	-	-
Differences between expected and actual experience	962,284	-	962,284
Benefit payments, including refunds of members contributions	(5,111,405)	(5,111,405)	-
Plan to plan resource movement	-	-	-
Contributions - employer	-	5,679,588	(5,679,588)
Contributions - employee	-	801,455	(801,455)
Net investment income	-	3,432,932	(3,432,932)
Administrative expenses	-	(96,583)	96,583
Net changes	4,230,546	4,705,987	(475,441)
Balance at June 30, 2019 (Measurement Date)	\$ 96,645,395	\$ 73,216,441	\$ 23,428,954

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 8 – PENSION PLANS (CONTINUED)**

**B. City Miscellaneous Plans (Continued)**

**Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

For the year ended June 30, 2020, the City recognized pension expense in the amount of \$3,359,012 for the miscellaneous plans.

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The Expected Average Remaining Service Lifetime (“EARSL”) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the risk pool. The EARSL for the Miscellaneous Plan for the 2019-20 measurement period is 3.2 years, which was obtained by dividing the total service years of 1,638 (the sum of remaining service lifetimes of the active employees) by 510 (the total number of participants: active, inactive, and retired).

At June 30, 2021 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>Miscellaneous Plans</b>		
	<b>Deferred outflows of Resources</b>	<b>Deferred inflows of Resources</b>
Pension contributions made subsequent to measurement date	\$ 5,444,181	\$ -
Difference between projected and actual earning on pension plan investments	572,953	-
Changes in assumptions	-	(145,470)
Differences between expected and actual experience	1,479,060	(60,772)
Total	<u>\$ 7,496,194</u>	<u>\$ (206,242)</u>

For the City Miscellaneous Plan, \$5,444,181 was reported as deferred outflows of resources related to pensions resulting from City’s contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2022	\$ 620,319
2023	493,585
2024	430,720
2025	301,147
2026	-
Thereafter	-
	<u>\$ 1,845,771</u>

**Pension Plan Fiduciary Net Position**

Detailed information about the plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 8 – PENSION PLANS (CONTINUED)**

**C. City Safety Plans**

**Plan Description**

Substantially all City employees working the equivalent of 1,000 hours per fiscal year are eligible to participate in the Miscellaneous Plan Agent multiple-employer defined benefit plan or the Safety Plan Cost-sharing multiple-employer defined benefit administered by California Public Employees Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit Provisions under the Plans are established by State statutes within the Public Employee’s Retirement Law. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office – 400 P Street, Sacramento, CA 95814.

**Employees Covered**

At June 30, 2020, the measurement date, the following employees were covered by the benefit terms the Plan:

	Safety Plans
Active employees	71
Transferred and terminated employees	66
Retired employees and beneficiaries	112
<b>Total</b>	<b>249</b>

**Benefits Provided**

CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Classic and PEPRSA Safety CalPERS member becomes eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. PEPRSA miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay.

Following are the benefit provisions for each plan:

	Safety Plans			
	Tier 1	Tier 2	Tier 3	PEPRA
Hire date	Prior to July 1, 2008	From July 1, 2008 to June 17, 2012	From June 18, 2012 to December 31, 2012	On or after January 1, 2013
Benefit formula	3.0% @ 50 with 5.0% COLA	3.0% @ 50 with 2.0% COLA	3.0% @ 55 with 2.0% COLA	2.7% @ 57 with 2.0% COLA
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	50	55	57
Monthly benefits, as a % of eligible compensation	3.0%	3.0%	3.0%	2.7%
Required employee contribution rates	9.000%	9.000%	9.000%	11.500%
Required employer contribution rates	25.391%	23.674%	20.585%	13.044%



**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 8 – PENSION PLANS (CONTINUED)**

**C. City Safety Plans (Continued)**

**Contributions**

Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS’ annual actuarial valuation process. For public agency cost-sharing plans covered by the Safety risk pools, the Plan’s actuarially determined rate is based on the estimated amount necessary to pay the Plan’s allocated share of the risk pool’s costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2021, employer contributions made for the Safety Cost-sharing Plan was as follows:

		<u>Safety Plans</u>
Contributions - employer	\$	3,348,267

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

The City’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2020, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The City’s proportion of the net pension liability was based on a projection of the City’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

As of June 30, 2021, the City reported net pension liability for its proportionate shares of the net pension liability of the Safety Plan as follows:

	<b>Increase (Decrease)</b>		
	<b>Plan Total Pension Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Plan Net Pension Liability/(Asset)</b>
Balance at: 6/30/19 (Valuation date)	\$ 121,313,723	\$ 83,227,758	38,085,965
Balance at: 6/30/20 (Measurement date)	126,690,584	97,837,884	28,852,700
Net Changes during 2019-2020	5,376,861	14,610,126	(9,233,265)

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

(1) In determining a cost-sharing plan’s proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2019). The risk pool’s fiduciary net position (“FNP”) subtracted from its total pension liability (“TPL”) determines the net pension liability (“NPL”) at the valuation date.

(2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2020). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool’s FNP at the measurement date denotes the aggregate risk pool’s FNP at June 30, 2020 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2018-19).

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 8 – PENSION PLANS (CONTINUED)**

**C. City Safety Plans (Continued)**

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

(3) The individual plan’s TPL, FNP and NPL are also calculated at the valuation date.

(4) Two ratios are created by dividing the plan’s individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool’s total TPL and FNP, respectively.

(5) The plan’s TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan’s FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.

(6) The plan’s NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

The City’s proportionate share of the net pension liability for the Safety Plan as of June 30, 2020 and 2019 was as follows:

Proportion June 30, 2019	0.37168%
Proportion June 30, 2020	<u>0.26518%</u>
Change - Increase (Decrease)	<u><u>-0.10650%</u></u>

For the year ended June 30, 2021, the City recognized pension expense in the amount of \$6,414,968 for the Safety Plan.

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The EARSL for PERF C for the measurement date ending June 30, 2019 is 3.8 years, which was obtained by dividing the total service years of 548,581 (the sum of remaining service lifetimes of the active employees) by 145,663 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members’ probability of decrementing due to an event other than receiving a cash refund.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 8 – PENSION PLANS (CONTINUED)**

**C. City Safety Plans (Continued)**

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

At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>Safety Plans</b>		
	<b>Deferred outflows of Resources</b>	<b>Deferred inflows of Resources</b>
Pension contributions made subsequent to measurement date	\$ 3,348,267	\$ -
Difference between projected and actual earning on pension plan investments	627,090	-
Adjustment due to differences in proportions	-	(9,330,670)
Changes in assumptions	-	(96,109)
Difference between actual and expected experience	2,237,381	-
Difference between employer's actual contributions and proportionate share of contributions	9,398,293	-
Total	<u>\$ 15,611,031</u>	<u>\$ (9,426,779)</u>

For the City Safety Plan, \$3,348,267 was reported as deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/ (Inflows) of Resources</u>
2022	\$ 566,536
2023	1,158,369
2024	796,874
2025	314,206
2026	-
Thereafter	-
	<u>\$ 2,835,985</u>

**Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

For the measurement period ended June 30, 2020 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2019 total pension liability. Both the June 30, 2018 and the June 30, 2019 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.65%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 8 – PENSION PLANS (CONTINUED)**

**C. City Safety Plans (Continued)**

**Actuarial Methods and Assumptions Used to Determine Total Pension Liability (Continued)**

All other actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from 1997 to 2014, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS’ website under Forms and Publications.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained at CalPERS’ website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<b>Asset Class</b>	<b>New Strategic Allocation</b>	<b>Real Return Years 1 - 10<sup>1</sup></b>	<b>Real Return Years 11 +<sup>2</sup></b>
Global equity	50.00%	4.80%	5.98%
Global fixed income	28.00%	1.00%	2.62%
Inflation sensitive assets	0.00%	0.77%	1.81%
Private equity	8.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

<sup>1</sup> An expected inflation of 2.00% was used for this period.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 8 – PENSION PLANS (CONTINUED)**

**C. City Safety Plans (Continued)**

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

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

<b>Plan's Aggregate Net Pension Liability/(Asset)</b>		
<b>Discount Rate - 1%</b>	<b>Current Discount</b>	<b>Discount Rate + 1%</b>
<b>(6.15%)</b>	<b>Rate (7.15%)</b>	<b>(8.15%)</b>
\$ 46,057,751	\$ 28,852,700	\$ 14,734,327

**Pension Plan Fiduciary Net Position**

Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

**Payable to the Pension Plan**

At June 30, 2021, the City reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

**NOTE 9 – POSTEMPLOYMENT HEALTHCARE BENEFITS**

**A. Summary**

	<b>Governmental</b>	
	<b>Activities</b>	<b>Total</b>
<b>Deferred outflows of resources:</b>		
OPEB contribution made after measurement date	\$ 1,474,000	\$ 1,474,000
Change in assumption	552,000	552,000
Net difference between projected and actual earnings of OPEB Plan investments	23,000	23,000
Total deferred outflows of resources	<u>\$ 2,049,000</u>	<u>\$ 2,049,000</u>
<b>Total OPEB Liability</b>	<u>\$ 7,565,000</u>	<u>\$ 7,565,000</u>
<b>Deferred inflows of Resources:</b>		
Difference between expected and actual experience	\$ 882,000	\$ 882,000
Change in assumption	335,000	335,000
Total deferred inflows of resources	<u>\$ 1,217,000</u>	<u>\$ 1,217,000</u>
<b>OPEB Expense</b>	<u>\$ 480,000</u>	<u>\$ 480,000</u>

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 9 – POSTEMPLOYMENT HEALTHCARE BENEFITS (CONTINUED)**

**B. General Information about OPEB**

**Plan Description**

The City sponsors a single-employer defined benefit plan providing OPEB including medical, dental and vision to eligible retirees and their dependents in accordance with various labor agreements. Employees are eligible for OPEB if they were hired before July 1, 2007, work continuously for the City for 10 or 15 years dependent on hire date (unless disabled), and are eligible for the CalPERS pension plan. Employees hired on or after July 1, 2007 participate in a defined contribution plan that is funded monthly and are not eligible for the defined benefit OPEB plan and thus benefits provided are not included in the OPEB actuarial valuation. The City participates in the CERBT, an agent multiple-employer OPEB plan administrated by CalPERS, to fund the City’s OPEB. CalPERS issues a separate comprehensive annual financial report. The publicly available financial report of CalPERS can be found on the CalPERS website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

Due to an agreement with its bargaining groups entered in June 2014, effective July 1, 2014, the City’s OPEB for employees hired prior to July 1, 2007 were eliminated in exchange for the following benefit:

- 1) Eligible employees agreed to accept \$2,000 (non-sworn) and \$2,500 (sworn) for each year of continuous service as a regular, benefited employee calculated through January 1, 2015. This lump sum amount is to be deposited prior to January 15, 2015 into a Retirement Health Savings Account (RHSA) established in each individual’s name; and
- 2) Eligible employees will receive \$500 per month from the month following retirement until the age of Medicare eligibility or death, whichever occurs first. This \$500 amount can either be applied as a credit toward health insurance premiums if the retiree elects to stay on the City’s health plans or credited monthly to a RHSA in the retiree’s name.

**Employees Covered**

As of the July 1, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms:

Active employees	210
Inactive employees or beneficiaries currently receiving benefits	146
Inactive employees entitled to, but not yet receiving benefits	-
Total	356

**Contribution**

The City’s OPEB funding policy is to contribute 100 percent or more of the actuarially determined contribution annually. For the year ended June 30, 2021, the City’s contributions totaled \$1,474,000.

**CITY OF ROHNERT PARK  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 9 – POSTEMPLOYMENT HEALTHCARE BENEFITS (CONTINUED)**

**C. Net OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB**

The City’s net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2019.

**Actuarial Assumptions**

The total OPEB liability, measured as of June 30, 2020, was determined using the following actuarial assumptions:

Actuarial Valuation Date	July 1, 2019
Actuarial Cost Method	Early Age Normal, Level Percentage of Pay
Amortization Method	Level Percent
Asset Valuation Method	Market Value
Inflation	2.75%
Payroll Growth	3.00%
Discount Rate	6.25%
Medical Trend	Non-Medicare - 7.25% for 2021, decreasing to an ultimate rate of 4.00% in 2076 Medicare - 6.30% for 2021, decreasing to an ultimate rate of 4.00% in 2076

**Actuarial Assumptions**

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2019.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Rate of Return</b>
Global Equity	40.00%	4.82%
Global Debt Securities	43.00%	1.47%
Inflation Assets	5.00%	1.29%
Commodities	4.00%	0.84%
REITs	8.00%	3.76%
	100.00%	
<b>Long-term assumed rate of inflation</b>		<b>2.75%</b>
<b>Long-term expected rate of return</b>		<b>6.25%</b>

**Discount Rate**

The discount rate used to measure the total OPEB liability was 6.25 percent. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the City plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 9 – POSTEMPLOYMENT HEALTHCARE BENEFITS (CONTINUED)**

**C. Net OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)**

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability of the City, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for the measurement period ended June 30, 2021:

Plan's Total OPEB Liability		
Discount Rate -1%	Current Discount Rate	Discount Rate +1%
(5.25%)	(6.25%)	(7.25%)
\$ 10,031,000	\$ 7,565,000	\$ 5,492,000

**Sensitivity of the Net OPEB Liability to Changes in Healthcare Cost Trend Rates**

The following presents the net OPEB liability of the City, as well as what the net OPEB liability would be if it were calculated using a health care cost trend rates that are one percentage point lower or one percentage point higher than the current rates, for the measurement period ended June 30, 2021:

Plan's Total OPEB Liability		
Healthcare Cost		
-1%	Trend Rate	+1%
\$ 5,502,000	\$ 7,565,000	\$ 10,005,000

**Change in Net OPEB Liability**

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2019	\$ 23,411,000	\$ 14,734,000	\$ 8,677,000
Changes Recognized for the Measurement Period:			
Service Cost	117,000	-	117,000
Interest on the total OPEB liability	1,424,000	-	1,424,000
Changes in benefit terms	-	-	-
Difference between expected and actual experience	-	-	-
Changes in assumptions	(393,000)	-	(393,000)
Contribution from the employer	-	1,469,000	(1,469,000)
Net investment income	-	798,000	(798,000)
Administrative expenses	-	(7,000)	7,000
Benefit payments	(1,469,000)	(1,469,000)	-
Net changes during July 1, 2019 to June 30, 2020	(321,000)	791,000	(1,112,000)
Balance at June 30, 2020	\$ 23,090,000	\$ 15,525,000	\$ 7,565,000



**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 9 – POSTEMPLOYMENT HEALTHCARE BENEFITS (CONTINUED)**

**C. Net OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)**

**OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB**

For the year ended June 30, 2021, OPEB expense in the amount of \$1,474,000 is included in the accompanying statement of activities.

At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions made after measurement date	\$ 1,474,000	\$ -
Differences between expected and actual experience	-	(882,000)
Changes in assumptions	552,000	(335,000)
Net difference between projected and actual earnings of OPEB Plan investments	23,000	-
	<u>\$ 2,049,000</u>	<u>\$ (1,217,000)</u>

Amounts reported as deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ending June 30	Amount
2022	\$ (146,000)
2023	(130,000)
2024	(135,000)
2025	(114,000)
2026	(72,000)
Thereafter	(45,000)
Total	<u>\$ (642,000)</u>

**NOTE 10 – OTHER REQUIRED DISCLOSURES**

**A. Expenditures Exceeding Appropriations**

For the year ended June 30, 2021, the following funds had excess expenditures over appropriations, which are expected to be covered with existing fund balance or had sufficient available revenue:

Fund	Function	Excess Expenditures over Appropriations
Public Facility Finance Fee Special Revenue Fund	General Government	\$ 62,772
Spay and Neuter Special Revenue Fund	Public safety	385
Graton Mitigation School Contribution Special Revenue Fund	General Government	1,218,244
Graton Mitigation Public Services Special Revenue Fund	Public safety	21,015
Graton Mitigation Public Services Special Revenue Fund	Public works	4,639
Mobile Home Rent Appeals Board Special Revenue Fund	General Government	38,178
UDSP Regional Traffic Fee Special Revenue Fund	Public works	55,143
Graton Mitigation Tribe Charity Special Revenue Fund	General Government	609,122
South East Specific Plan Special Revenue Fund	General Government	8,052

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 10 – OTHER REQUIRED DISCLOSURES (CONTINUED)**

**B. Deficit Net Position/Fund Balances**

At June 30, 2021, the Redevelopment Successor Agency private purpose trust fund had a deficit net position of \$18,492,483. The deficit is due to the nature of the redevelopment financing in which long-term debt were incurred for redevelopment activities. The deficit is expected to be eliminated with future redevelopment property tax revenues distributed from the Redevelopment Property Tax Trust Fund (RPTTF) administered by the County.

**NOTE 11 – FUND BALANCE CLASSIFICATION**

The City classifies fund balances as follows as of June 30, 2021:

	General Fund	Housing Projects Special Revenue Fund	City Capital Projects Fund	Public Facility Finance Fee Special Revenue Fund	Graton Mitigation Supplemental Special Revenue Fund	Non-major Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>							
Prepaid and other assets	\$ 140,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,537
Due from Fiduciary Funds	85,156	-	-	-	-	-	85,156
Performing Arts Center	-	-	-	-	-	500,000	500,000
<b>Total nonspendable</b>	<b>225,693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>725,693</b>
<b>Restricted</b>							
General government programs	-	-	-	-	-	5,273,303	5,273,303
Public safety programs - police	-	-	-	-	-	988,250	988,250
Public safety programs - fire	-	-	-	-	-	101,843	101,843
Capital and street projects	-	-	-	-	-	13,449,803	13,449,803
Redevelopment capital projects	-	-	5,318,504	-	-	-	5,318,504
Retirement benefits/reserve	6,613,756	-	-	-	-	-	6,613,756
Housing projects	30,617	10,898,552	-	-	-	166,417	11,095,586
Rohnert Park Foundation	-	-	-	-	-	1,699,043	1,699,043
Performing Arts Center	-	-	-	-	-	588,739	588,739
Park Services	-	-	-	-	-	23,546	23,546
<b>Total restricted</b>	<b>6,644,373</b>	<b>10,898,552</b>	<b>5,318,504</b>	<b>-</b>	<b>-</b>	<b>22,290,944</b>	<b>45,152,373</b>
<b>Assigned</b>							
Public safety programs - police	-	-	-	-	-	314,600	314,600
Capital and street projects	-	-	-	8,741,603	-	135,182	8,876,785
Graton Mitigation	-	-	-	-	1,858,948	6,070,296	7,929,244
Operating reserve	7,616,724	-	-	-	-	-	7,616,724
Contingency reserve	9,964,505	-	-	-	-	-	9,964,505
Retirement reserve	3,584,000	-	-	-	-	-	3,584,000
Infrastructure reserve	3,584,000	-	-	-	-	-	3,584,000
Self-insured losses reserve	1,955,483	-	-	-	-	-	1,955,483
Retiree health savings	140,248	-	-	-	-	-	140,248
City facilities	10,065,453	-	-	-	-	-	10,065,453
Encumbrances	1,609,854	-	-	-	-	-	1,609,854
<b>Total assigned</b>	<b>38,520,267</b>	<b>-</b>	<b>-</b>	<b>8,741,603</b>	<b>1,858,948</b>	<b>6,520,078</b>	<b>55,640,896</b>
<b>Unassigned</b>	<b>5,241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,241</b>
<b>Total fund balances</b>	<b>\$ 45,395,574</b>	<b>\$ 10,898,552</b>	<b>\$ 5,318,504</b>	<b>\$ 8,741,603</b>	<b>\$ 1,858,948</b>	<b>\$ 29,311,022</b>	<b>\$ 101,524,203</b>

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 11 – FUND BALANCE CLASSIFICATION (CONTINUED)**

Portions of unassigned fund balance may be assigned to indicate tentative plans for financial resource utilization in a future period, such as for special purpose or capital projects. Such plans or intent are subject to change, have not been legally authorized and may not result in expenditures.

**City's Reserve Policy**

The City's adopted reserves policy was updated per resolution 2021-101 and assigns the following reserves:

- *Operating Reserve* – The City shall maintain a reserve balance of 17% of annual original adopted General Fund budget for the fiscal year when General Fund reserves are assigned. The purpose of this reserve is to support city operations during reduction in expected or budgeted revenues and unexpected cash shortages, expense or losses
- *Contingency Reserve* – The City shall maintain a reserve of 5% of annual original adopted General Fund budget for the fiscal year when General Fund reserves. The purpose of this reserve is to provide adequate capital in the event of a local disaster or unanticipated fiscal crisis.
- *Infrastructure Reserve* – The City shall maintain a reserve to accumulate resources for ongoing or future capital expenditures including capital projects, purchase of new vehicles, and technology projects that follow the City's asset policy.
- *Self-Insured Losses Reserve* – The City shall maintain a reserve to cover insurance losses not covered by the annual premiums or those that are within self-insured retention limits. The City's current minimum target level for the Self-Insured Losses reserve is 50% of the total annual insurance premiums for liability, property, employment practices, and auto insurance programs.
- *City Facilities* - The City shall set-aside reserve for capital and maintenance needs of existing or new City facilities.
- *Vehicle Replacement Reserve* - The City shall set-aside reserve for replacement costs of vehicles and equipment in service.

The City intends to use the reserve for the specific purpose as stated in the budget and fiscal policies. At June 30, 2021, the City reported these reserve balances as part of the General Fund's assigned fund balance.

The City also adopted budget and fiscal policies to maintain a retirement reserve to offset fluctuations in pension contribution rates. The City established and contributed to an irrevocable trust with PARS for the purpose of accumulating additional resources restricted for retirement benefits. At June 30, 2021, the City reported restricted fund balance of General Fund of \$6.6 million for assets held in the PARS trust.

**NOTE 12 – RISK MANAGEMENT**

The City 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 City reports all of its risk management activities in its General Fund. The City participates in the Redwood Empire Municipal Insurance Fund (REMIF), a joint powers agency established in May 1976 to provide an independently managed risk sharing self-insurance program for member cities. The purpose of REMIF is to spread the adverse effect of losses among the member agencies and to purchase excess insurance as a group, thereby reducing its costs.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 12 – RISK MANAGEMENT (CONTINUED)**

As of June 30, 2021, the City’s deductibles and maximum coverage through its participation in REMIF is as follows:

Coverage:	Deductible	REMIF Coverage	Excess Coverage
General Liability	\$ 25,000	\$ 500,000	\$ 40,000,000
Workers' Compensation	5,000	1,000,000	Statutory
Property Damage	100,000	25,000	400,000,000
Automobile Liability	25,000	10,000	5,000,000
Earthquake (DIC)	5% of actual value of unit subject to \$100,000 minimum	100,000	20,000,000
Flood, High Risk Flood and Wildfire	\$100K/\$100K/500K		
Pollution and Environmental	100,000	25,000	5,000,000
Boiler and Machinery	100,000	5,000	100,000,000
Cyber	100,000	None	2,000,000

A summary of audited financial information of REMIF as of and for year ended June 30, 2020, the most recent available audited financial information, is as follows (amounts in thousands).

Total assets and deferred outflows of resources	\$ 31,849,415
Total liabilities and deferred inflows of resources	<u>\$ 30,445,917</u>
Total equities	<u>\$ 1,403,498</u>
Operating revenues	<u>\$ 26,012,592</u>
Operating expenses	<u>\$ 25,661,506</u>
Nonoperating revenues (expenses)	<u>\$ 430,948</u>
Change in net position	<u>\$ 782,034</u>

The City contributes its pro-rata share of anticipated losses to a pool administered by REMIF. Should actual losses among participants be greater than the anticipated losses, the City will be assessed its pro-rata share of the deficit. Conversely, if the actual losses are less than anticipated, the City will be refunded its pro-rata share of the excess. The City paid insurance premiums and deductibles of \$2,532,782 during the year ended June 30, 2021. Settled claims have not exceeded commercial excess liability coverage in any of the past three fiscal years.

Claims expenditures and liabilities are reported for self-insured deductibles when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported (IBNR). At June 30, 2021, the amount of these IBNR liabilities was \$131,111. This liability is the City's best estimate based on available information.

Changes in the claims liability (reported in accrued liabilities of General Fund) were as follows:

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End
2018-2019	\$ 126,489	\$ 93,500	\$ (91,981)	\$ 128,008
2019-2020	128,008	55,739	(72,233)	111,514
2020-2021	111,514	77,299	(57,702)	131,111

At June 30, 2021, the City assigned \$1,955,483 of General Fund’s fund balance for future claims liabilities.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 13 – JOINT VENTURES**

**Sonoma County Waste Management Agency**

The City participates in the Sonoma County Waste Management Agency (SCWMA), a joint power authority of nine incorporated cities and the County formed in April 1992. Each member of the joint venture has a representative on the Board of Directors of SCWMA. The SCWMA Board of Directors is responsible for governing the joint power authority as a separate entity. The SCWMA Board of Directors, or a designee, is responsible for the preparation of an annual budget, assessing fees, and entering into contracts and is authorized to sue and become obligated when sued. The purpose of SCWMA is to conduct a yard waste composting, wood waste recovery system, household hazardous material recovery program, and a public education program in the County. The expenditures of SCWMA are primarily funded by dumping fees collected when reusable resources are disposed of at the County landfill site. Funding for SCWMA also comes from the sale of composted and recycled products. No direct funding is required from the participants to the joint power authority. A summary of audited financial information of SCWMA as of and for the year ended June 30, 2020, the most recent available audited financial information, is as follows (amounts in thousands).

Total assets	\$ 9,321,966
Total liabilities	\$ 782,715
Total equities	\$ 8,539,251
Operating revenues	\$ 9,229,577
Operating expenses	\$ 8,951,282
Nonoperating revenues (expenses)	\$ 129,504
Change in net position	\$ 407,799

Complete financial statements for SCWMA can be obtained from SCWMA office at 2300 County Center Drive, Suite B-100, Santa Rosa, CA 95403.

**Sonoma County Public Safety Consortium**

The Sonoma County Public Safety Consortium (SCPSC) was formed by a joint powers agreement on July 1, 2008 to efficiently and effectively operate, maintain and improve a public safety communication and data management system in the County. SCPSC members are the City, the cities of Cotati, Petaluma, Santa Rosa, Sonoma, Town of Windsor, Redwood Empire Dispatch Communications Authority, the Santa Rosa Junior College, and the County. In addition to the SCPSC members, other public safety entities have limited access to system as non-affiliated agencies. As a member, the City pays its proportionate share percentage of the total costs incurred by the SCPSC. For the year ended June 30, 2021, the City paid \$324,708 to the SCPSC. A summary of audited financial information of SCPSC as of and for the year ended June 30, 2020, the most recent available audited financial information, is as follows (amounts in thousands).

Total assets	\$ 6,638,979
Total liabilities	\$ 344,257
Total equities	\$ 6,294,722
Operating revenues	\$ 2,749,104
Operating expenses	\$ 2,896,914
Nonoperating revenues (expenses)	\$ 931,318
Change in net position	\$ 783,508

Complete financial statements for SCPSC can be obtained from SCPSC office at 585 Fiscal Drive, Suite 100, Santa Rosa, CA 95403.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 14 – MEMORANDUM OF UNDERSTANDING WITH FEDERATED INDIANS OF GRATON RANCHERIA**

During the year ended June 30, 2013, the City entered into a Memorandum of Understanding (MOU) with the Federated Indians of Graton Rancheria (Tribe) relating to their establishment and operation of a casino just outside the City limits boundary. The MOU provides for contributions from the Tribe to the City to fund mitigation efforts to lessen the impact of the casino on the community. The MOU provided for initial, one-time contributions to cover mitigation costs before the opening of the casino, then ongoing, quarterly contribution distributed through the State of California's Graton Mitigation Fund.

During the year ended June 30, 2021, the City reported \$14,672,542 of contributions revenue for nine contribution areas as described in the MOU. These balances are reported as part of donations and miscellaneous revenues in the statement of revenues, expenditures, and changes in fund balances. Contribution amounts are adjusted each year to reflect increases in the Consumer Price Index for Urban Consumers in the San Francisco Bay Area, per Section 5.5 of the MOU. The MOU sections, descriptions, and amounts received are as follows:

MOU Section	Description	Amount
3.1	Law Enforcement Recurring Contribution	\$ 609,122
3.2	Problem Gambling Recurring Contribution	152,281
3.3	Waterway Recurring Contribution	60,912
3.4.1	Supplemental Recurring Contribution	6,091,230
3.4.2	Recurring Public Services Contribution	2,886,021
4.1	Non-Guarantee School Contribution	1,218,244
4.2.1	Non-Guarantee Charitable Contribution to the Rohnert Park Foundation	1,218,244
4.2.2	Non-Guarantee Charitable Contribution to Other Charitable Organization	1,218,244
4.3	Non-Guarantee Community Contribution	1,218,244
		\$ 14,672,542

**NOTE 15 - OPERATING LEASES**

The City has entered into an operating lease contract whereby the City leases golf courses to a third party. The lease commenced July 1, 2012. The term of the lease is for twenty years, with an optional extension of ten additional years. The future minimum rentals to be received from the aforementioned operating lease as of June 30, 2021 are as follows:

Fiscal Year Ending	Amount
2022	\$ 64,597
2023	66,664
2024	68,797
2025	70,998
2026	73,270
2027-2031	403,059
2032-2036	471,810
2037-2041	552,288
	\$ 1,771,483

During the year ended June 30, 2021, the City received operating lease revenue of \$62,594.

**CITY OF ROHNERT PARK**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 16 – COMMITMENTS AND CONTINGENCIES**

**A. Claims and Litigations**

The City is directly and indirectly involved in various suits relating principally to claims arising from construction contracts, personal injury, and property damage. In the opinion of the City Attorney and City's management, potential claims against the City resulting from such litigation, not covered by insurance, would not materially affect the basic financial statements of the City. As a result, no liability has been accrued by the City relating to these matters as of June 30, 2021.

**B. Encumbrances**

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental fund types. Encumbrances outstanding at year-end are reported as part of fund balance and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. At June 30, 2021, encumbrances of \$1,609,845 were outstanding for the General Fund.

**NOTE 17 – SUBSEQUENT EVENTS**

**A. American Rescue Plan Act**

On March, 2021, the American Rescue Plan Act was signed into delivering \$65 billion of direct and flexible aid to cities and towns across the nation to provide substantial flexibility for each government to meet local needs—including support for households, small businesses, impacted industries, essential workers, and the communities hardest hit by the crisis. Based on the City's population, the City was allocated \$10,356,127 and will be received in two installments starting July 2021.

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**REQUIRED SUPPLEMENTARY INFORMATION**

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**CITY OF ROHNERT PARK  
BUDGETARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2021**

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**Budgetary Information**

The City operates under the general laws of the State of California and annually adopts a budget for its General Fund to be effective July 1 for the ensuing fiscal year. From the effective date of the budget, which is adopted at the fund level and controlled at the department level, the amounts stated therein as proposed expenditures become appropriations to the various City funds and departments. The City Council may amend the budget by resolution during the fiscal year. The legal level of budgetary control is the fund level.

Annual budgets for all of the City's major funds and nonmajor special revenue funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The UDSP Reimbursement Fee Special Revenue, Five Creeks Specific Plan Special Revenue Fund, and Sunrise Park Fee Special Revenue nonmajor governmental funds were not budgeted for the year ended June 30, 2021. The City prefers to leave its original budget unaltered during the year, unless there are substantial changes to budget forecasts, so that the effectiveness of individual departments in meeting budget objectives can be evaluated and the adequacy of the budget itself can be judged. Expenditures in excess of budgeted amounts are allowed by law but must be approved individually by the City Council or administratively by the City Manager if within thresholds and are required to be disclosed per GAAP.

Encumbrance accounting, under which purchase orders, contracts, and other commitments of expenditures are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of the budgetary process. At June 30, 2021, encumbrances of \$1,609,854 were outstanding for the General Fund.

The City adopted an updated reserves policies per resolution 2021-101 on September 14, 2021. Assignments to General Fund surplus have been made in accordance with this adopted policy.

**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULES – GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Taxes:				
Property	\$ 5,098,766	\$ 5,098,766	\$ 5,285,979	\$ 187,213
Property tax in lieu of vehicle licenses fee	4,100,000	4,100,000	4,344,063	244,063
Real property transfer	200,000	200,000	357,595	157,595
Transient occupancy	2,500,000	2,500,000	3,134,882	634,882
Franchises	2,467,680	2,467,680	2,880,041	412,361
<b>Subtotal</b>	<b>14,366,446</b>	<b>14,366,446</b>	<b>16,002,560</b>	<b>1,636,114</b>
Licenses, permits and fees:				
Business licenses	405,139	405,139	515,343	110,204
Animal licenses	75,000	75,000	56,660	(18,340)
Building permits	1,003,490	1,003,490	1,468,959	465,469
Plan check	732,433	1,232,433	1,327,680	95,247
<b>Subtotal</b>	<b>2,216,062</b>	<b>2,716,062</b>	<b>3,368,642</b>	<b>652,580</b>
Fines, forfeitures and penalties:				
Parking fines	35,000	35,000	46,836	11,836
Other court	21,000	21,000	18,293	(2,707)
<b>Subtotal</b>	<b>56,000</b>	<b>56,000</b>	<b>65,129</b>	<b>9,129</b>
Interest and rentals:				
Investment earnings	234,513	234,513	1,333,657	1,099,144
Rent - other	655,378	655,378	658,414	3,036
<b>Subtotal</b>	<b>889,891</b>	<b>889,891</b>	<b>1,992,071</b>	<b>1,102,180</b>
Intergovernmental:				
Sales and use	10,807,000	12,127,630	14,270,596	2,142,966
Public Safety Augmentation Fund	280,000	280,000	301,019	21,019
Grants	50,000	688,780	1,194,765	505,985
Reimbursements	25,000	125,000	104,089	(20,911)
<b>Subtotal</b>	<b>11,162,000</b>	<b>13,221,410</b>	<b>15,870,469</b>	<b>2,649,059</b>
Charges for current services:				
Zoning and subdivision fees	305,000	305,000	234,561	(70,439)
General plan maintenance fee	18,000	18,000	21,626	3,626
Sales of maps and lists	-	-	-	-
Special public safety services	24,000	24,000	46,406	22,406
Animal shelter fees	85,000	85,000	66,200	(18,800)
Engineering fees	200,000	200,000	245,550	45,550
Library ground maintenance	-	-	8,382	8,382
Developer engineering building fee	850,000	850,000	629,979	(220,021)
Administrative fees	257,500	257,500	265,009	7,509
Finance charges	23,940	23,940	25,111	1,171
Cost allocation charges	2,819,286	2,819,286	2,819,286	-

**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULES – GENERAL FUND (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES (Continued):</b>				
Charges for current services (Continued):				
Recreation:				
Recreation centers	719,625	719,625	326,319	(393,306)
Swimming pools	41,800	41,800	82,462	40,662
Performing Arts Center	50,000	50,000	17,106	(32,894)
<b>Subtotal</b>	<b>5,394,151</b>	<b>5,394,151</b>	<b>4,787,997</b>	<b>(606,154)</b>
Donations and miscellaneous	156,151	201,156	320,192	119,036
<b>Total revenues</b>	<b>34,240,701</b>	<b>36,845,116</b>	<b>42,407,060</b>	<b>5,561,944</b>
<b>EXPENDITURES:</b>				
Current:				
General government:				
City Council	165,974	165,974	158,001	7,973
City Manager	1,207,944	1,224,944	1,092,964	131,980
Finance and accounting	2,046,732	2,046,733	2,052,684	(5,951)
Legal services	490,713	490,713	933,501	(442,788)
Development services	3,626,953	4,195,788	3,660,274	535,514
Human Resources	706,936	711,680	687,442	24,238
City office building	227,189	227,189	194,936	32,253
City office annex	98,479	98,479	77,389	21,090
General government-nondepartmental	(666,618)	1,833,382	1,553,363	280,019
Nondepartmental-employee benefits	2,081,297	3,437,273	2,319,133	1,118,140
<b>Subtotal</b>	<b>9,985,599</b>	<b>14,432,155</b>	<b>12,729,687</b>	<b>1,702,468</b>
Public safety:				
Public safety protections	17,824,968	19,817,734	18,359,104	1,458,630
Animal control	549,594	549,906	553,842	(3,936)
Animal shelter	51,084	51,084	48,170	2,914
Main station	235,065	235,065	264,202	(29,137)
North station	41,072	41,072	38,926	2,146
South station	24,165	33,915	25,392	8,523
Civil defense	40,864	40,864	28,647	12,217
Public safety programs	-	135,686	106,266	29,420
<b>Subtotal</b>	<b>18,766,812</b>	<b>20,905,326</b>	<b>19,424,549</b>	<b>1,480,777</b>
Public works:				
General	523,472	703,652	579,936	123,716
Maintenance of streets/bikepaths	769,570	770,829	865,996	(95,167)
Storm drains and drainage	184,883	185,035	174,844	10,191
<b>Subtotal</b>	<b>1,477,925</b>	<b>1,659,516</b>	<b>1,620,776</b>	<b>38,740</b>

**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULES – GENERAL FUND (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>EXPENDITURES (Continued):</b>				
Parks and recreation:				
Parks maintenance-general	1,318,738	1,143,574	1,236,300	(92,726)
Recreation centers	1,622,971	1,635,818	1,264,812	371,006
Swimming pools	490,705	490,705	487,364	3,341
Recreation administration and programs	86,508	86,508	72,394	14,114
Library	20,023	20,023	25,218	(5,195)
<b>Subtotal</b>	<b>3,538,945</b>	<b>3,376,628</b>	<b>3,086,088</b>	<b>290,540</b>
Cultural arts centers:				
Performing Arts Center	670,018	670,117	587,123	82,994
Performing Arts Center productions	127,220	127,220	13,756	113,464
<b>Subtotal</b>	<b>797,238</b>	<b>797,337</b>	<b>600,879</b>	<b>196,458</b>
Capital outlay	5,000	62,276	29,542	32,734
Debt Service:				
Principal	196,007	196,007	88,824	107,183
<b>Total expenditures</b>	<b>34,767,526</b>	<b>41,429,245</b>	<b>37,580,345</b>	<b>3,848,900</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(526,825)</b>	<b>(4,584,129)</b>	<b>4,826,715</b>	<b>9,410,844</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of capital assets	-	-	202,053	202,053
Transfers in	531,825	4,271,045	3,710,728	(560,317)
Transfers out	(5,000)	(2,483,766)	(2,431,775)	(51,991)
<b>Total other financing sources (uses)</b>	<b>526,825</b>	<b>1,787,279</b>	<b>1,481,006</b>	<b>(410,255)</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ (2,796,850)</b>	<b>6,307,721</b>	<b>\$ 9,104,571</b>
<b>FUND BALANCE:</b>				
Beginning of year			39,087,853	
End of year			<u>\$ 45,395,574</u>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULES – HOUSING PROJECTS  
 SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ 30,000	\$ 30,000	\$ 37,267	\$ 7,267
<b>Total revenues</b>	<b>30,000</b>	<b>30,000</b>	<b>37,267</b>	<b>7,267</b>
<b>EXPENDITURES:</b>				
Current:				
General government	745,396	764,434	681,568	82,866
<b>Total expenditures</b>	<b>745,396</b>	<b>764,434</b>	<b>681,568</b>	<b>82,866</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(715,396)</b>	<b>(734,434)</b>	<b>(644,301)</b>	<b>90,133</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	154,986	154,986	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>154,986</b>	<b>154,986</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ (715,396)</b>	<b>\$ (579,448)</b>	<b>(489,315)</b>	<b>\$ 90,133</b>
<b>FUND BALANCE:</b>				
Beginning of year			11,387,867	
End of year			<b>\$ 10,898,552</b>	

**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULES – PUBLIC FACILITY FINANCE FEE**  
**SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable/ (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Interest and rentals	\$ 23,000	\$ 23,000	\$ 57,294	\$ 34,294
Licenses, permits and fees	5,711,845	5,711,845	4,604,639	(1,107,206)
<b>Total revenues</b>	<b>5,734,845</b>	<b>5,734,845</b>	<b>4,661,933</b>	<b>(1,072,912)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	219,968	219,968	282,740	(62,772)
Public works	1,000,000	1,000,000	737,075	262,925
<b>Total expenditures</b>	<b>1,219,968</b>	<b>1,219,968</b>	<b>1,019,815</b>	<b>200,153</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>4,514,877</b>	<b>4,514,877</b>	<b>3,642,118</b>	<b>(872,759)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	171,355	171,355	-	(171,355)
Transfers out	(436,410)	(6,411,444)	(2,324,688)	4,086,756
<b>Total other financing sources (uses)</b>	<b>(265,055)</b>	<b>(6,240,089)</b>	<b>(2,324,688)</b>	<b>3,915,401</b>
<b>Net change in fund balance</b>	<b>\$ 4,249,822</b>	<b>\$ (1,725,212)</b>	<b>1,317,430</b>	<b>\$ 3,042,642</b>
<b>FUND BALANCE:</b>				
Beginning of year			<u>7,424,173</u>	
End of year			<u>\$ 8,741,603</u>	



**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULES – GRATON MITIGATION SUPPLEMENTAL**  
**SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ 11,000	\$ 11,000	\$ 7,692	\$ (3,308)
Donations and miscellaneous	4,518,252	4,518,252	6,091,231	1,572,979
<b>Total revenues</b>	<b>4,529,252</b>	<b>4,529,252</b>	<b>6,098,923</b>	<b>1,569,671</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	1,018,922	1,018,922	1,018,919	3
<b>Total expenditures</b>	<b>1,018,922</b>	<b>1,018,922</b>	<b>1,018,919</b>	<b>3</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,510,330</b>	<b>3,510,330</b>	<b>5,080,004</b>	<b>1,569,674</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,351,800	1,351,800	1,351,800	-
Transfers out	(4,287,131)	(7,081,169)	(5,500,259)	1,580,910
<b>Total other financing sources (uses)</b>	<b>(2,935,331)</b>	<b>(5,729,369)</b>	<b>(4,148,459)</b>	<b>1,580,910</b>
<b>Net change in fund balance</b>	<b>\$ 574,999</b>	<b>\$ (2,219,039)</b>	<b>931,545</b>	<b>\$ 3,150,584</b>
<b>FUND BALANCE:</b>				
Beginning of year			927,403	
End of year			<b>\$ 1,858,948</b>	

**CITY OF ROHNERT PARK**  
**REQUIRED SUPPLEMENTAL INFORMATION (Unaudited)**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS –**  
**MISCELLANEOUS PLAN**  
**(Dollar amount in thousands)**

	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Measurement Period, Year Ended June 30:	2020	2019	2018	2017	2016	2015	2014 <sup>1</sup>
<b>Total Pension Liability</b>							
Service Cost	\$ 1,821	\$ 1,654	\$ 1,662	\$ 1,492	\$ 1,397	\$ 1,360	\$ 1,393
Interest on total pension liability	6,559	6,278	5,910	5,941	5,889	5,672	5,526
Differences between expected and actual experience	962	2,452	(972)	(1,512)	(31)	(1,253)	-
Changes in assumptions	-	-	(2,327)	4,762	-	(1,351)	-
Benefit payments, including refunds of employee contributions	(5,112)	(4,978)	(4,801)	(4,490)	(4,442)	(3,929)	(3,746)
<b>Net change in total pension liability</b>	<b>4,230</b>	<b>5,406</b>	<b>(528)</b>	<b>6,193</b>	<b>2,813</b>	<b>499</b>	<b>3,173</b>
<b>Total pension liability - beginning</b>	<b>92,415</b>	<b>87,009</b>	<b>87,537</b>	<b>81,344</b>	<b>78,531</b>	<b>78,032</b>	<b>74,859</b>
<b>Total pension liability - ending (a)</b>	<b>\$ 96,645</b>	<b>\$ 92,415</b>	<b>\$ 87,009</b>	<b>\$ 87,537</b>	<b>\$ 81,344</b>	<b>\$ 78,531</b>	<b>\$ 78,032</b>
<b>Plan fiduciary net position</b>							
Contributions - employer	\$ 5,680	\$ 2,693	\$ 2,424	\$ 2,088	\$ 1,922	\$ 1,777	\$ 1,658
Contributions - employee	801	702	670	636	546	544	535
Net investment income	3,433	4,296	5,281	6,488	332	1,358	9,021
Benefit payments, including refunds of employee contributions	(5,112)	(4,978)	(4,801)	(4,490)	(4,442)	(3,929)	(3,746)
Administrative expense	(97)	(46)	(282)	(86)	(36)	(67)	-
<b>Net change in plan fiduciary net position</b>	<b>4,705</b>	<b>2,667</b>	<b>3,292</b>	<b>4,636</b>	<b>(1,678)</b>	<b>(317)</b>	<b>7,468</b>
<b>Plan fiduciary net position - beginning</b>	<b>68,511</b>	<b>65,844</b>	<b>62,552</b>	<b>57,916</b>	<b>59,594</b>	<b>59,911</b>	<b>52,443</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 73,216</b>	<b>\$ 68,511</b>	<b>\$ 65,844</b>	<b>\$ 62,552</b>	<b>\$ 57,916</b>	<b>\$ 59,594</b>	<b>\$ 59,911</b>
<b>Net pension liability - ending (a) - (b)</b>	<b>\$ 23,429</b>	<b>\$ 23,904</b>	<b>\$ 21,165</b>	<b>\$ 24,985</b>	<b>\$ 23,428</b>	<b>\$ 18,937</b>	<b>\$ 18,121</b>
Plan fiduciary net position as a percentage of the total pension liability	75.76%	74.13%	75.67%	71.46%	71.20%	75.89%	76.78%
Covered payroll	\$ 9,555	\$ 9,277	\$ 9,007	\$ 7,971	\$ 7,852	\$ 7,386	\$ 6,992
Plan net pension liability as a percentage of covered payroll	245.19%	257.66%	234.98%	313.45%	298.37%	256.39%	259.17%

<sup>1</sup>Information only presented from the implementation year

**CITY OF ROHNERT PARK**  
**REQUIRED SUPPLEMENTAL INFORMATION (Unaudited)**  
**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY –**  
**SAFETY PLAN**  
**(Dollar amount in thousands)**

	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Measurement Period, Year Ended June 30:	2020	2019	2018	2017	2016	2015	2014 <sup>1</sup>
Proportion of the net pension liability	0.26518%	0.37168%	0.39872%	0.41047%	0.42649%	46.30200%	0.46909%
Proportionate share of the net pension liability	\$ 28,853	\$ 38,086	\$ 38,422	\$ 40,707	\$ 36,904	\$ 31,781	\$ 29,190
Covered payroll	\$ 6,707	\$ 6,512	\$ 6,032	\$ 5,913	\$ 6,009	\$ 5,310	\$ 5,664
Proportionate share of the net pension liability as percentage of covered payroll	430.17%	584.86%	636.97%	688.43%	614.15%	598.51%	515.36%
Plan's fiduciary net position as percentage of the total pension liability	77.23%	68.61%	75.26%	73.31%	74.06%	87.40%	80.43%
Proportionate share of aggregate employer contributions	\$ 6,071	\$ 6,071	\$ 5,701	\$ 3,358	\$ 3,156	\$ 2,417	\$ 2,382

<sup>1</sup>Information only presented from the implementation year

**CITY OF ROHNERT PARK**  
**REQUIRED SUPPLEMENTAL INFORMATION (Unaudited)**  
**SCHEDULE OF PENSION PLANS CONTRIBUTIONS**  
**(Dollar amount in thousands)**

<b>City Miscellaneous Plans</b>								
Fiscal Year Ended June 30:	2021	2020	2019	2018	2017	2016	2015	2014 <sup>1</sup>
Actuarially determined contribution	\$ 2,944	\$ 3,089	\$ 2,693	\$ 2,424	\$ 2,088	\$ 1,922	\$ 1,777	\$ 1,658
Contributions in relation to the actuarially determined contribution	(5,444)	(5,680)	(2,693)	(2,424)	(2,088)	(1,922)	(1,777)	(1,658)
Contribution deficiency (excess)	\$ (2,500)	\$ (2,591)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 9,842	\$ 9,555	\$ 9,277	\$ 9,007	\$ 7,971	\$ 7,852	\$ 7,386	\$ 6,992
Contributions as a percentage of covered payroll	55.31%	59.44%	29.03%	26.91%	26.19%	24.48%	24.06%	23.71%

**Notes to Schedule:**

**Methods and assumptions used to determine contribution rates:**

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2021 were derived from the June 30, 2017 funding valuation report.

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2019 Funding Valuation Report
Asset valuation method	Market value of assets
Inflation	2.63%
Salary increases	Varies based on entry age and service
Payroll growth	2.875%
Investment rate of return	7.000% net of pension plan investment and administrative expenses
Retirement age	The probabilities of retirement are based on the 2014 CalPERS Experience Study for the period from 1997 and 2011.
Mortality	The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and post-retirement mortality rates include 20 years of projected mortality improvement using Scale BB published by the Actuaries.

<sup>1</sup>Information only presented from the implementation year

**CITY OF ROHNERT PARK**  
**REQUIRED SUPPLEMENTAL INFORMATION (Unaudited)**  
**SCHEDULE OF PENSION PLANS CONTRIBUTIONS (Continued)**  
**(Dollar amount in thousands)**

		<b>City Safety Plans</b>							
Fiscal Year Ended June 30:	2021	2020	2019	2018	2017	2016	2015	2014 <sup>1</sup>	
Actuarially determined contribution	\$ 3,348	\$ 4,571	\$ 4,071	\$ 3,701	\$ 3,358	\$ 3,156	\$ 2,417	\$ 2,382	
Contributions in relation to the actuarially determined contribution	(3,348)	(15,566)	(6,071)	(5,701)	(3,358)	(3,156)	(2,417)	(2,382)	
Contribution deficiency (excess)	\$ -	\$ (10,995)	\$ (2,000)	\$ (2,000)	\$ -	\$ -	\$ -	\$ -	
Covered payroll	\$ 6,909	\$ 6,707	\$ 6,512	\$ 6,032	\$ 5,913	\$ 6,009	\$ 5,310	\$ 5,664	
Contributions as a percentage of covered payroll	48.46%	232.07%	93.23%	94.51%	56.79%	52.52%	45.52%	42.06%	

**Notes to Schedule:**

**Methods and assumptions used to determine contribution rates:**

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2021 were derived from the June 30, 2017 funding valuation report.

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2019 Funding Valuation Report
Asset valuation method	Market value of assets
Inflation	2.63%
Salary increases	Varies based on entry age and service
Payroll growth	2.875%
Investment rate of return	7.000% net of pension plan investment and administrative expenses
Retirement age	The probabilities of retirement are based on the 2014 CalPERS Experience Study for the period from 1997 and 2011.
Mortality	The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and post-retirement mortality rates include 20 years of projected mortality improvement using Scale BB published by the Actuaries.

<sup>1</sup>Information only presented from the implementation year

**CITY OF ROHNERT PARK**  
**REQUIRED SUPPLEMENTAL INFORMATION (Unaudited)**  
**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS**  
**(Dollar amount in thousands)**

	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>For the Measurement Period:</b>	<u>2019-2020</u>	<u>2018-2019</u>	<u>2017-2018</u>	<u>2016-2017<sup>1</sup></u>
<b>Total OPEB Liability:</b>				
Service Cost	\$ 117	\$ 113	\$ 119	\$ 116
Interest on the total OPEB liability	1,424	1,450	1,444	1,436
Changes in benefit terms	-	-	-	-
Difference between expected and actual experience	-	(1,302)	-	-
Changes in assumptions	(393)	814	-	-
Benefit payments	(1,469)	(1,504)	(1,427)	(1,428)
<b>Net changes in Total OPEB Liability</b>	<u>(321)</u>	<u>(429)</u>	<u>136</u>	<u>124</u>
<b>Beginning of Year</b>	<u>23,411</u>	<u>23,840</u>	<u>23,704</u>	<u>23,580</u>
<b>End of Year</b>	<u>\$ 23,090</u>	<u>\$ 23,411</u>	<u>\$ 23,840</u>	<u>\$ 23,704</u>
<b>Plan Fiduciary Net Position:</b>				
Employer contribution	\$ 1,469	\$ 1,804	\$ 1,627	\$ 4,128
Employee contributions	-	-	-	-
Net investment income	798	958	772	732
Administrative expenses	(7)	(3)	(23)	(5)
Benefit payments	(1,469)	(1,504)	(1,427)	(1,428)
<b>Net changes in Fiduciary Net Position</b>	<u>791</u>	<u>1,255</u>	<u>949</u>	<u>3,427</u>
<b>Beginning of Year</b>	<u>14,734</u>	<u>13,479</u>	<u>12,530</u>	<u>9,103</u>
<b>End of Year</b>	<u>\$ 15,525</u>	<u>\$ 14,734</u>	<u>\$ 13,479</u>	<u>\$ 12,530</u>
<b>Net OPEB Liability</b>	<u>\$ 7,565</u>	<u>\$ 8,677</u>	<u>\$ 10,361</u>	<u>\$ 11,174</u>
<b>Fiduciary Net Position as a % of Total OPEB Liability</b>	67.24%	62.94%	56.54%	52.86%
<b>Covered Payroll</b>	<u>\$ 16,263</u>	<u>\$ 15,789</u>	<u>\$ 15,473</u>	<u>\$ 14,086</u>
<b>Net OPEB Liability as a % of Payroll</b>	46.52%	54.96%	66.96%	79.33%

**Notes to Schedule:**

Change of assumptions: For the measure period ended June 30, 2020, the ACA excise tax was removed. Tax was repealed in December 2019.

<sup>1</sup> Information only presented from the implementation year

**CITY OF ROHNERT PARK**  
**REQUIRED SUPPLEMENTAL INFORMATION (Unaudited)**  
**SCHEDULE OF OPEB CONTRIBUTIONS**  
**(Dollar amount in thousands)**

	<u>2020-21</u>	<u>2019-20</u>	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17<sup>1</sup></u>
Actuarially determined contribution	\$ 885	\$ 888	\$ 1,090	\$ 1,096	\$ 2,218
Contributions in relation to the actuarially determined contributions	(1,474)	(1,469)	(1,804)	(1,627)	(4,128)
<b>Contribution deficiency (excess)</b>	<b>\$ (589)</b>	<b>\$ (581)</b>	<b>\$ (714)</b>	<b>\$ (531)</b>	<b>\$ (1,910)</b>
Covered payroll	\$ 20,348	\$ 19,023	\$ 15,789	\$ 15,473	\$ 14,086
Contributions as a percentage of covered payroll	7.24%	7.72%	11.43%	10.52%	29.31%

**Notes to Schedule:**

The actuarial methods and assumptions used to set the actuarially determined contributions for the fiscal year ended June 30, 2021 were as follows:

**Methods and assumptions used to determine contribution rates:**

ADC for fiscal year	6/30/2021
Actuarial valuation date	7/1/2019
Actuarial cost method	Entry-Age Normal Cost Method
Asset valuation method	Actuarial value of assets
Inflation	2.75%
Investment rate of return	6.25%
Healthcare cost trend rate	Non-Medicare - 7.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076; Medicare - 6.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076; Medicare Part B - 0% for 2019, 3.7% for 2021, 4.4% for 2021, 5.1% for 2022, 5.9% for 2023 and decreasing to an ultimate rate of 4.0% in 2076; Dental - 5% per year; and Vision - 3% per year.
Projected salary growth and increase	Not applicable
Mortality	Based on CalPERS 2014 experience study report using data for the period from 1997 to 2011

<sup>1</sup> Information only presented from the implementation year

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**SUPPLEMENTARY INFORMATION**

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**CITY OF ROHNERT PARK  
OTHER SUPPLEMENTAL INFORMATION  
DESCRIPTION OF NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The following summarizes the City's Special Revenue Funds:

**Alcoholic Beverage Sales Ordinance (ABSO) Fund** - Annual permit fee that is received from all businesses that sell alcohol in the City pursuant to City's Ordinance No. 780. The permit from the ordinance requires the business owner to comply with operational standards and training requirements and creates conditions and requirements upon the local alcohol sales licenses for the purpose of law enforcement compliance checks, police services necessary to monitor and enforce operational stands established with the license.

**Abandoned Vehicle Abatement Fund** - Revenues received from the Sonoma County Abandoned Vehicle Abatement Program, pursuant to the terms of an agreement with the Service Authority authorized by City Council Resolution No. 95-16, providing for the abatement of abandoned vehicles in the City.

**Traffic Safety Fund** - Revenues received pursuant to Vehicle Code Section 42200 for the purpose of maintenance of traffic control devices and traffic law enforcement and traffic accident prevention.

**General Plan Maintenance Fund** - Revenues received from a surcharge pursuant to City's Resolution No. 2008-03 on certain building permits and based on a percentage of project valuation, for the purpose of updating and maintaining the Rohnert Park General Plan.

**Spay and Neuter Fund** – Revenues received from \$2 of each animal license, pursuant to City's Resolution 2008-03, for the purpose of supplementing the costs of spay and neuter activities.

**Refuse Road Impact Fee Fund** - Revenues received from Rohnert Park Disposal pursuant to the Second Amended and Restated Agreement between the City and Rohnert Park Disposal, Inc. for expenses incurred by the City for repairing and maintaining the City's public streets cause by normal and ongoing use of Rohnert Park Disposal's collection vehicles.

**State Gasoline Tax Fund** - Revenues received pursuant to Street and Highway Code Sections 2105, 2106, 2107, 2107.5, 2031, and Senate Bill 1-Road Repair and Accountability Act of 2017, and other funds for the purpose of maintenance and construction of the City streets.

**Measure M Traffic Fund** - Revenues received from County of Sonoma on one quarter cent sales tax for street improvements.

**Traffic Signals Fee Fund** - Revenues received from fees imposed on developers for the purpose of constructing traffic signals.

**Supplemental Law Enforcement Services Fund** - Revenues received from the State of California pursuant to AB 3229 for the purpose of ensuring public safety.

**DIVCA PEG Fee (AB 2987) Fund** – Revenues received pursuant to Assembly Bill 2987 for activities related to public, educational and governmental access channels.

**Graton Mitigation School Contribution Fund** – Accounts for contributions pass-through to the Cotati-Rohnert Park Unified School District pursuant to Section 4.1 of the memorandum of understanding (MOU) between the Federated Indians of the Graton Rancheria (Tribe) and the City.

**Graton Mitigation Law Enforcement Fund** - Accounts for contributions and related activities for special law enforcement pursuant to Section 3.1 of the MOU between the Tribe and the City.

**Graton Mitigation Public Safety Building Fund** - Accounts for contributions and related activities for the construction of a new public safety building pursuant to Section 2.3.1 of the MOU between the Tribe and the City.

**CITY OF ROHNERT PARK  
OTHER SUPPLEMENTAL INFORMATION  
DESCRIPTION OF NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021**

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**Graton Mitigation Problem Gambling Fund** - Accounts for contributions and related activities for mitigation of social impacts pursuant to Section 3.2 of the MOU between the Tribe and the City. The City shall grant such payment to an organization dedicated to the treatment and prevention of problem gambling or pathological gambling disorders.

**Graton Mitigation Waterway Fund** - Accounts for contributions and related activities for storm water drainage pursuant to Section 3.3 of the MOU between the Tribe and the City.

**Graton Mitigation Public Services Fund** - Accounts for contributions and related activities for public services pursuant to Section 3.4.2 of the MOU between the Tribe and the City.

**Graton Mitigation Wilfred Maintenance Fund** - Accounts for contributions and related activities for the maintenance of the Wilfred Avenue pursuant to Section 6.6 of the Joint Exercise of Powers Agreement for implementation of mitigation measure for widening Wilfred Avenue between the Tribe and the City.

**Graton City Vehicle Contribution Fund** - Accounts for contributions and related activities for the purchase of public safety and/or other City vehicles pursuant to Section 2.3.3 of the MOU between the Tribe and the City.

**Measure M Fire Benefit Assessment Fund** - Revenues received pursuant to the voter approved fire benefit assessment district. Purpose is to finance enhancements of fire suppression activities.

**Mobile Home Rent Appeals Board Fund** - Revenues received pursuant to City of Rohnert Park Ordinance 494 authorizing the collection of registration fees from mobile home parks. Purpose is to fund the Mobile Home Rent Appeals Board.

**Copeland Creek Drainage Facility Fund** - Revenues received from fees imposed on developers in a specific area serviced by the Copeland Creek drainage improvements. Purpose is to repay the costs of the Copeland Creek drainage improvements.

**Asset Forfeiture Fund** - Revenues received from assets seizures returned after Federal and State seized asset court cases have been adjudicated and finalized.

**Performing Arts Center Facility Capital Reserve Fund** - Revenues received from the assessment of two dollars per ticket sold which is set aside for improvements at the Performing Arts Center.

**Sports Center Facility Capital Reserve Fund** - Revenues received from the assessment of between two to five dollars per sports center memberships which is set aside for improvements at the Sports Center.

**Explorer Fund** - Revenues received from Public Safety Explorer Scouts' fundraising activities that can only be used for Explorer Scouts program goods and services.

**California Disability Access Fee Fund** - Revenues received on each business licenses pursuant to SB1186 for costs associated with hiring a Certified Access Specialists and other related costs.

**Affordable Linkage Fee Fund** - Revenues received pursuant to Ordinance 771 which established fees to be imposed upon nonresidential development to be used for land acquisition, construction, rehabilitation, subsidization, assistance to other governments, private organizations or individuals to expand affordable housing opportunities to low and moderate income households.

**UDSP Regional Traffic Fee Fund** - Revenues received pursuant to a developer agreement in the University District Specific Plan area for the purpose of mitigating the regional traffic impacts of the development.

**Building Standards SB 1473 Fund** - Revenues received pursuant to Senate Bill 1473 which imposed fees on building permit applicants for the purpose of funding the development of State building standards. 90% of the fees are remitted to the State, and 10% is retained by the City for administrative costs and code enforcement education.

**Rohnert Park Foundation Fund** - Revenues received from donations in connection with the development of civic projects in the City. Also accounts for Tribe charitable contributions pursuant to Section 4.2.1 of the MOU between the Tribe and the City.

**CITY OF ROHNERT PARK  
OTHER SUPPLEMENTAL INFORMATION  
DESCRIPTION OF NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021**

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**Wilfred Dowdell Public Safety Mitigation Fund** - Revenues received pursuant to City Resolution 14-129 which imposes fees on developers to mitigate impacts to the Public Safety Department as a result of development in the Wilfred Dowdell Specific Plan Area.

**Senior Center Bingo Fund** – Revenues received through “Friends of the Rohnert Park Senior Center” Bingo games. Revenues collected are for the benefit of Senior Citizens administered by the Rohnert Park Senior Center program for senior programs and building enhancements.

**UDSP Maintenance Annuity Fund** – Revenues received pursuant to a development agreement with the University District Specific Plan Area for the purpose of funding cost increases for municipal services resulting from new residential development in this specific plan area. Fees received are invested in a segregated annuity or investment account for the purpose of creating a stream of income to mitigate the development impacts to the residential units.

**Graton Mitigation Tribe Charity Fund** – Accounts for tribe charitable contributions and related activities pursuant to Section 4.2.2 of the MOU between the Tribe and the City. Contributions are paid to organizations designated by the Tribe per the MOU.

**Graton Mitigation Neighborhood Upgrade Fund** – Accounts for contributions and related activities for City’s neighborhood upgrade or workforce housing programs pursuant to Section 4.3 of the MOU between the Tribe and the City.

**Affordable Housing Resident Fee Fund** – Revenue received pursuant to Ordinance 17.07.020.N, from developers of single-family, for sale projects, in lieu of building affordable units onsite. This fee is in furtherance of the City's inclusionary ordinance to increase and improve the supply of housing affordable to households of moderate, low and very low income.

**California Strong Motion Instrumentation Fee Fund** – This fee was established pursuant to California Code Chapter 8 Section 2700. The fee is assessed on every building permit where a building discipline inspector is required as part of the field inspection, and a portion of the fee is remitted to the State. The fee is to be used for data utilization, seismic education, and for improving the preparation for damage assessment within the City’s jurisdiction.

**Graton Mitigation Reserve Fund** – Accounts for a reserve established per City Policy 2.03.001 for the purpose of mitigating any cash flow interruptions or changes in contributions from the Tribe.

**South East Specific Plan Fund** – Revenues received pursuant to a development agreement with the South East Specific Plan (SESP) Area for the purpose of funding cost increases for municipal services resulting from new residential development in this specific plan area. Funds are to be for additional personnel, City services and to mitigate traffic regionally and locally within the SESP Area.

**CITY OF ROHNERT PARK  
OTHER SUPPLEMENTAL INFORMATION  
DESCRIPTION OF NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021**

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**Community Service Facility Fee Fund** – Revenues received pursuant to City Resolution 18-108 which imposes fees on rental at the community service centers for funding of equipment replacements and facility improvements.

**Measure M Parks Fund** – Revenues received pursuant to the voter approved sales tax to support improvements and protections for regional and neighborhood parks, waterways, and natural area effective April 1, 2019.

**UDSP Reimbursement Fee Fund** – Revenues received pursuant to City Resolution 18-126 which imposes fees when building permits are granted during the development of the University District Specific Plan.

**Five Creeks Specific Plan Fund** – Revenues received pursuant to a development agreement with the Five Creeks Specific Plan (FCSP) Area for the purpose of offsetting the fiscal deficit to the City’s general fund created by the new residential development within the FCSP Area.

**Sunrise Park Fee Fund** – Facility field fee revenue received for the recreation use of Sunrise Park. Fees will be deposited for maintenance and replacement of Sunrise Park all-weather fields.

**PERMANENT FUND**

Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the City’s programs. The following summarizes the City’s Permanent Fund:

**Performing Arts Center Endowment Permanent Fund** - Capital donated to support the City’s Dorothy Rohnert Spreckels Performing Arts Center. The interest earnings generated from the corpus is used for operating and capital costs at the Performing Arts Center.

**CITY OF ROHNERT PARK  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2021**

	Non-major Special Revenue Funds	Performing Arts Center Endowment Permanent Fund	Total Other Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 26,193,044	\$ 489,276	\$ 26,682,320
Receivables:			
Taxes	145,498	-	145,498
Accounts	3,076,717	-	3,076,717
Loans and notes receivable	116,571	-	116,571
Advances to other funds	750,587	599,463	1,350,050
<b>Total assets</b>	<u>\$ 30,282,417</u>	<u>\$ 1,088,739</u>	<u>\$ 31,371,156</u>
<b>LIABILITIES, DEFERRED    INFLOWS OF RESOURCES,    AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 1,394,332	\$ -	\$ 1,394,332
Accrued liabilities	327,265	-	327,265
Deposits payable	50,000	-	50,000
<b>Total liabilities</b>	<u>1,944,955</u>	<u>-</u>	<u>1,944,955</u>
<b>Deferred inflows of resources:</b>			
Unavailable revenue	115,179	-	115,179
<b>Total deferred inflows of resources</b>	<u>115,179</u>	<u>-</u>	<u>115,179</u>
<b>Fund Balances:</b>			
Nonspendable	-	500,000	500,000
Restricted	21,702,205	588,739	22,290,944
Assigned	6,520,078	-	6,520,078
<b>Total fund balances</b>	<u>28,222,283</u>	<u>1,088,739</u>	<u>29,311,022</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 30,282,417</u>	<u>\$ 1,088,739</u>	<u>\$ 31,371,156</u>

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**CITY OF ROHNERT PARK  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Non-major Special Revenue Funds	Performing Arts Center Endowment Permanent Fund	Total Other Governmental Funds
<b>REVENUES:</b>			
Taxes	\$ 1,267,068	\$ -	\$ 1,267,068
Intergovernmental	2,405,810	-	2,405,810
Interest and rentals	188,698	21,626	210,324
Charges for current services	1,375,248	-	1,375,248
Licenses, permits and fees	3,372,955	-	3,372,955
Fines, forfeitures and penalties	76,248	-	76,248
Donations and miscellaneous	8,979,841	-	8,979,841
<b>Total revenues</b>	<b>17,665,868</b>	<b>21,626</b>	<b>17,687,494</b>
<b>EXPENDITURES:</b>			
Current:			
General government	4,434,297	-	4,434,297
Public safety	4,709,407	-	4,709,407
Public works	2,204,359	-	2,204,359
Parks and recreation	256,591	-	256,591
Cultural arts center	-	3,107	3,107
Capital outlay	59,776	-	59,776
<b>Total expenditures</b>	<b>11,664,430</b>	<b>3,107</b>	<b>11,667,537</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>6,001,438</b>	<b>18,519</b>	<b>6,019,957</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	2,062,131	-	2,062,131
Transfers out	(7,865,564)	-	(7,865,564)
<b>Total other financing sources (uses)</b>	<b>(5,803,433)</b>	<b>-</b>	<b>(5,803,433)</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>198,005</b>	<b>18,519</b>	<b>216,524</b>
<b>FUND BALANCES:</b>			
Beginning of year	28,024,278	1,070,220	29,094,498
End of year	<b>\$ 28,222,283</b>	<b>\$ 1,088,739</b>	<b>\$ 29,311,022</b>

**CITY OF ROHNERT PARK  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2021**

	Special Revenue					
	Alcohol Beverage Sales Ordinance (ABSO)	Abandoned Vehicle Abatement	Traffic Safety	General Plan Maintenance	Spay and Neuter	Refuse Road Impact Fee
<b>ASSETS</b>						
Cash and investments	\$ 50,739	\$ 214,623	\$ 162,945	\$ 280,136	\$ 31,406	\$ 330,463
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	-	66,813	29,197	-	10,638	-
Loans and notes receivable	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 50,739</u>	<u>\$ 281,436</u>	<u>\$ 192,142</u>	<u>\$ 280,136</u>	<u>\$ 42,044</u>	<u>\$ 330,463</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ -	\$ 3,294	\$ -	\$ 47,580	\$ 120	\$ -
Accrued liabilities	-	3,969	-	4,352	-	-
Due to other funds	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>7,263</u>	<u>-</u>	<u>51,932</u>	<u>120</u>	<u>-</u>
<b>Deferred inflows of resources:</b>						
Unavailable revenue	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>						
Restricted	50,739	274,173	192,142	228,204	41,924	330,463
Assigned	-	-	-	-	-	-
<b>Total fund balances</b>	<u>50,739</u>	<u>274,173</u>	<u>192,142</u>	<u>228,204</u>	<u>41,924</u>	<u>330,463</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 50,739</u>	<u>\$ 281,436</u>	<u>\$ 192,142</u>	<u>\$ 280,136</u>	<u>\$ 42,044</u>	<u>\$ 330,463</u>

(Continued)

**CITY OF ROHNERT PARK**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2021**

	Special Revenue					
	State Gasoline Tax	Measure M Traffic	Traffic Signals Fee	Supplemental Law Enforcement Services	DIVCA PEG Fee (AB2987)	Graton Mitigation School Contribution
<b>ASSETS</b>						
Cash and investments	\$ 1,767,218	\$ 726,795	\$ 396,712	\$ 163,412	\$ 747,059	\$ 304,561
Receivables:						
Taxes	145,498	-	-	-	-	-
Accounts	-	211,811	-	40,647	27,701	304,561
Loans and notes receivable	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 1,912,716</u>	<u>\$ 938,606</u>	<u>\$ 396,712</u>	<u>\$ 204,059</u>	<u>\$ 774,760</u>	<u>\$ 609,122</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 609,122
Accrued liabilities	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700</u>	<u>609,122</u>
<b>Deferred inflows of resources:</b>						
Unavailable revenue	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>						
Restricted	1,912,716	938,606	396,712	204,059	774,060	-
Assigned	-	-	-	-	-	-
<b>Total fund balances</b>	<u>1,912,716</u>	<u>938,606</u>	<u>396,712</u>	<u>204,059</u>	<u>774,060</u>	<u>-</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 1,912,716</u>	<u>\$ 938,606</u>	<u>\$ 396,712</u>	<u>\$ 204,059</u>	<u>\$ 774,760</u>	<u>\$ 609,122</u>

(Continued)

**CITY OF ROHNERT PARK**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2021**

	Special Revenue					
	Graton Mitigation Law Enforcement	Graton Mitigation Public Safety Building	Graton Mitigation Problem Gambling	Graton Mitigation Waterway	Graton Mitigation Public Services	Graton Mitigation Wilfred Maintenance
<b>ASSETS</b>						
Cash and investments	\$ 199,134	\$ 37,410	\$ 436,949	\$ 121,248	\$ 845,446	\$ -
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	152,281	-	38,070	15,228	721,505	363,273
Loans and notes receivable	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 351,415</u>	<u>\$ 37,410</u>	<u>\$ 475,019</u>	<u>\$ 136,476</u>	<u>\$ 1,566,951</u>	<u>\$ 363,273</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 5,157	\$ -	\$ -	\$ 259	\$ 38,889	\$ 2,547
Accrued liabilities	31,658	-	5,314	1,035	236,682	8,029
Due to other funds	-	-	-	-	-	173,358
<b>Total liabilities</b>	<u>36,815</u>	<u>-</u>	<u>5,314</u>	<u>1,294</u>	<u>275,571</u>	<u>183,934</u>
<b>Deferred inflows of resources:</b>						
Unavailable revenue	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>						
Restricted	-	37,410	-	-	-	179,339
Assigned	314,600	-	469,705	135,182	1,291,380	-
<b>Total fund balances</b>	<u>314,600</u>	<u>37,410</u>	<u>469,705</u>	<u>135,182</u>	<u>1,291,380</u>	<u>179,339</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 351,415</u>	<u>\$ 37,410</u>	<u>\$ 475,019</u>	<u>\$ 136,476</u>	<u>\$ 1,566,951</u>	<u>\$ 363,273</u>

(Continued)

**CITY OF ROHNERT PARK**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2021**

	Special Revenue					
	Graton City Vehicle Contribution	Measure M Fire Benefit Assessment	Mobile Home Rent Appeals Board	Copeland Creek Drainage Facility	Asset Forfeiture	Performing Art Center Facility Capital Reserve
<b>ASSETS</b>						
Cash and investments	\$ -	\$ 77,770	\$ 263,118	\$ 2,274	\$ 257,644	\$ 124,829
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	-	24,073	-	-	-	-
Loans and notes receivable	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 101,843</u>	<u>\$ 263,118</u>	<u>\$ 2,274</u>	<u>\$ 257,644</u>	<u>\$ 124,829</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ -	\$ -	\$ 1,052	\$ -	\$ 80,858	\$ -
Accrued liabilities	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>1,052</u>	<u>-</u>	<u>80,858</u>	<u>-</u>
<b>Deferred inflows of resources:</b>						
Unavailable revenue	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>						
Restricted	-	101,843	262,066	2,274	176,786	124,829
Assigned	-	-	-	-	-	-
<b>Total fund balances</b>	<u>-</u>	<u>101,843</u>	<u>262,066</u>	<u>2,274</u>	<u>176,786</u>	<u>124,829</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ -</u>	<u>\$ 101,843</u>	<u>\$ 263,118</u>	<u>\$ 2,274</u>	<u>\$ 257,644</u>	<u>\$ 124,829</u>

(Continued)

**CITY OF ROHNERT PARK  
COMBINING BALANCE SHEET (CONTINUED)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2021**

	Special Revenue					
	Sports Center Facility Capital Reserve	Explorer	California Disability Access Fee	Affordable Linkage Fee	UDSP Regional Traffic Fee	Building Standard SB 1473
<b>ASSETS</b>						
Cash and investments	\$ 124,503	\$ 11,017	\$ 51,475	\$ 166,417	\$ 636,604	\$ 6,207
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	-	-	6,775	-	-	-
Loans and notes receivable	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 124,503</u>	<u>\$ 11,017</u>	<u>\$ 58,250</u>	<u>\$ 166,417</u>	<u>\$ 636,604</u>	<u>\$ 6,207</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ -	\$ -	\$ 450	\$ -	\$ 549,500	\$ -
Accrued liabilities	-	-	6,086	-	-	4,324
Due to other funds	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>6,536</u>	<u>-</u>	<u>549,500</u>	<u>4,324</u>
<b>Deferred inflows of resources:</b>						
Unavailable revenue	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>						
Restricted	124,503	11,017	51,714	166,417	87,104	1,883
Assigned	-	-	-	-	-	-
<b>Total fund balances</b>	<u>124,503</u>	<u>11,017</u>	<u>51,714</u>	<u>166,417</u>	<u>87,104</u>	<u>1,883</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 124,503</u>	<u>\$ 11,017</u>	<u>\$ 58,250</u>	<u>\$ 166,417</u>	<u>\$ 636,604</u>	<u>\$ 6,207</u>

(Continued)

**CITY OF ROHNERT PARK  
COMBINING BALANCE SHEET (CONTINUED)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2021**

	Special Revenue					
	Rohnert Park Foundation	Wilfred Dowdell Public Safety Mitigation	Senior Center Bingo	UDSP Maintenance Annuity	Graton Mitigation Tribe Charity	Graton Mitigation Neighborhood Upgrade
<b>ASSETS</b>						
Cash and investments	\$ 1,394,507	\$ -	\$ 127,216	\$ 7,947,656	\$ 304,561	\$ 1,644,623
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	304,561	-	-	-	304,561	304,561
Loans and notes receivable	-	-	-	116,571	-	-
Advances to other funds	-	-	-	750,587	-	-
<b>Total assets</b>	<u>\$ 1,699,068</u>	<u>\$ -</u>	<u>\$ 127,216</u>	<u>\$ 8,814,814</u>	<u>\$ 609,122</u>	<u>\$ 1,949,184</u>
<b>LIABILITIES, DEFERRED  INFLOWS OF RESOURCES,  AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 25	\$ -	\$ -	\$ 39,823	\$ -	\$ 8,609
Accrued liabilities	-	-	-	-	-	10,921
Due to other funds	-	-	-	-	-	-
<b>Total liabilities</b>	<u>25</u>	<u>-</u>	<u>-</u>	<u>39,823</u>	<u>-</u>	<u>19,530</u>
<b>Deferred inflows of resources:</b>						
Unavailable revenue	-	-	-	115,179	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,179</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>						
Restricted	1,699,043	-	127,216	8,659,812	-	1,929,654
Assigned	-	-	-	-	609,122	-
<b>Total fund balances</b>	<u>1,699,043</u>	<u>-</u>	<u>127,216</u>	<u>8,659,812</u>	<u>609,122</u>	<u>1,929,654</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 1,699,068</u>	<u>\$ -</u>	<u>\$ 127,216</u>	<u>\$ 8,814,814</u>	<u>\$ 609,122</u>	<u>\$ 1,949,184</u>

(Continued)

**CITY OF ROHNERT PARK**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2021**

	Special Revenue					
	Affordable Housing Resident Fee	California Strong Motion Instrumentation	Graton Mitigation Reserve	South East Specific Plan	Community Services Facility Fee	Measure M Park
<b>ASSETS</b>						
Cash and investments	\$ 353,256	\$ 7,818	\$ 3,700,089	\$ 1,579,243	\$ 23,546	\$ 300,988
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	-	-	-	10,171	-	140,290
Loans and notes receivable	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 353,256</u>	<u>\$ 7,818</u>	<u>\$ 3,700,089</u>	<u>\$ 1,589,414</u>	<u>\$ 23,546</u>	<u>\$ 441,278</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ -	\$ 1,982	\$ -	\$ -	\$ -	\$ 4,365
Accrued liabilities	-	-	-	-	-	14,895
Due to other funds	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>1,982</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>19,260</u>
<b>Deferred inflows of resources:</b>						
Unavailable revenue	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>						
Restricted	353,256	5,836	-	1,539,414	23,546	422,018
Assigned	-	-	3,700,089	-	-	-
<b>Total fund balances</b>	<u>353,256</u>	<u>5,836</u>	<u>3,700,089</u>	<u>1,539,414</u>	<u>23,546</u>	<u>422,018</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 353,256</u>	<u>\$ 7,818</u>	<u>\$ 3,700,089</u>	<u>\$ 1,589,414</u>	<u>\$ 23,546</u>	<u>\$ 441,278</u>

(Continued)



**CITY OF ROHNERT PARK  
 COMBINING BALANCE SHEET (CONTINUED)  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2021**

	Special Revenue			
	UDSP Reimbursement Fee	Five Creeks Specific Plan	Sunrise Park Fee	Total Non-Major Special Revenue Funds
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 238,683	\$ 32,744	\$ 26,193,044
Receivables:				
Taxes	-	-	-	145,498
Accounts	-	-	-	3,076,717
Loans and notes receivable	-	-	-	116,571
Advances to other funds	-	-	-	750,587
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 238,683</b>	<b>\$ 32,744</b>	<b>\$ 30,282,417</b>
<b>LIABILITIES, DEFERRED    INFLOWS OF RESOURCES,    AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 1,394,332
Accrued liabilities	-	-	-	327,265
Due to other funds	-	-	-	173,358
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,944,955</b>
<b>Deferred inflows of resources:</b>				
Unavailable revenue	-	-	-	115,179
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,179</b>
<b>Fund Balances:</b>				
Restricted	-	238,683	32,744	21,702,205
Assigned	-	-	-	6,520,078
<b>Total fund balances</b>	<b>-</b>	<b>238,683</b>	<b>32,744</b>	<b>28,222,283</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ -</b>	<b>\$ 238,683</b>	<b>\$ 32,744</b>	<b>\$ 30,282,417</b>

**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Special Revenue					
	Alcohol Beverage Sales Ordinance (ABSO)	Abandoned Vehicle Abatement	Traffic Safety	General Plan Maintenance	Spay and Neuter	Refuse Road Impact Fee
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Interest and rentals	447	1,431	883	1,829	500	4,314
Charges for current services	23,725	-	-	256,735	-	-
Licenses, permits and fees	-	96,627	-	-	14,017	43,306
Fines, forfeitures and penalties	-	-	76,248	-	-	-
Donations and miscellaneous	-	-	-	-	33,000	-
<b>Total revenues</b>	<b>24,172</b>	<b>98,058</b>	<b>77,131</b>	<b>258,564</b>	<b>47,517</b>	<b>47,620</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	262,493	-	-
Public safety	52,681	69,247	-	-	13,385	-
Public works	-	-	-	-	-	12,774
Parks and recreation	-	-	-	-	-	-
Capital outlay	-	-	30,464	-	-	-
<b>Total expenditures</b>	<b>52,681</b>	<b>69,247</b>	<b>30,464</b>	<b>262,493</b>	<b>13,385</b>	<b>12,774</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(28,509)</b>	<b>28,811</b>	<b>46,667</b>	<b>(3,929)</b>	<b>34,132</b>	<b>34,846</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(80,208)	(437,180)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(80,208)</b>	<b>(437,180)</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>(28,509)</b>	<b>28,811</b>	<b>46,667</b>	<b>(3,929)</b>	<b>(46,076)</b>	<b>(402,334)</b>
<b>FUND BALANCES:</b>						
Beginning of year	79,248	245,362	145,475	232,133	88,000	732,797
End of year	\$ 50,739	\$ 274,173	\$ 192,142	\$ 228,204	\$ 41,924	\$ 330,463

(Continued)

**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES (CONTINUED)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Special Revenue					
	State Gasoline Tax	Measure M Traffic	Traffic Signals Fee	Supplemental Law Enforcement Services	DIVCA PEG Fee (AB2987)	Graton Mitigation School Contribution
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,749,608	470,918	-	185,284	-	-
Interest and rentals	18,126	4,424	4,451	827	4,424	-
Charges for current services	-	-	-	-	-	-
Licenses, permits and fees	-	-	-	-	107,554	-
Fines, forfeitures and penalties	-	-	-	-	-	-
Donations and miscellaneous	-	-	-	-	-	1,218,244
<b>Total revenues</b>	<b>1,767,734</b>	<b>475,342</b>	<b>4,451</b>	<b>186,111</b>	<b>111,978</b>	<b>1,218,244</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	-	22,056	1,218,244
Public safety	-	-	-	100,000	-	-
Public works	721,719	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	29,312	-
<b>Total expenditures</b>	<b>721,719</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>51,368</b>	<b>1,218,244</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,046,015</b>	<b>475,342</b>	<b>4,451</b>	<b>86,111</b>	<b>60,610</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(2,067,760)	(251,821)	(406,219)	-	-	-
<b>Total other financing sources (uses)</b>	<b>(2,067,760)</b>	<b>(251,821)</b>	<b>(406,219)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>(1,021,745)</b>	<b>223,521</b>	<b>(401,768)</b>	<b>86,111</b>	<b>60,610</b>	<b>-</b>
<b>FUND BALANCES:</b>						
Beginning of year	2,934,461	715,085	798,480	117,948	713,450	-
End of year	\$ 1,912,716	\$ 938,606	\$ 396,712	\$ 204,059	\$ 774,060	\$ -

(Continued)

**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES (CONTINUED)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Special Revenue					
	Graton Mitigation Law Enforcement	Graton Mitigation Public Safety Building	Graton Mitigation Problem Gambling	Graton Mitigation Waterway	Graton Mitigation Public Services	Graton Mitigation Wilfred Maintenance
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Interest and rentals	-	7,461	2,498	739	-	3,859
Charges for current services	-	-	-	-	-	-
Licenses, permits and fees	-	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-	-	-
Donations and miscellaneous	608,795	-	152,280	60,912	2,885,579	363,273
<b>Total revenues</b>	<b>608,795</b>	<b>7,461</b>	<b>154,778</b>	<b>61,651</b>	<b>2,885,579</b>	<b>367,132</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	59,033	-	1,136,551	-
Public safety	795,144	-	-	-	2,453,858	-
Public works	-	-	-	52,697	130,073	693,859
Parks and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>795,144</b>	<b>-</b>	<b>59,033</b>	<b>52,697</b>	<b>3,720,482</b>	<b>693,859</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(186,349)</b>	<b>7,461</b>	<b>95,745</b>	<b>8,954</b>	<b>(834,903)</b>	<b>(326,727)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	426,538	-	-	-	1,635,593	-
Transfers out	-	(2,061,025)	-	-	-	(672,654)
<b>Total other financing sources (uses)</b>	<b>426,538</b>	<b>(2,061,025)</b>	<b>-</b>	<b>-</b>	<b>1,635,593</b>	<b>(672,654)</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>240,189</b>	<b>(2,053,564)</b>	<b>95,745</b>	<b>8,954</b>	<b>800,690</b>	<b>(999,381)</b>
<b>FUND BALANCES:</b>						
Beginning of year	74,411	2,090,974	373,960	126,228	490,690	1,178,720
End of year	\$ 314,600	\$ 37,410	\$ 469,705	\$ 135,182	\$ 1,291,380	\$ 179,339

(Continued)

**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES (CONTINUED)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Special Revenue					
	Graton City Vehicle Contribution	Measure M Fire Benefit Assessment	Mobile Home Rent Appeals Board	Copeland Creek Drainage Facility	Asset Forfeiture	Performing Art Center Facility Capital Reserve
<b>REVENUES:</b>						
Taxes	\$ -	\$ 718,762	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Interest and rentals	33	954	1,756	14	1,961	793
Charges for current services	-	-	740	-	-	108
Licenses, permits and fees	-	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-	-	-
Donations and miscellaneous	-	-	-	-	-	-
<b>Total revenues</b>	<b>33</b>	<b>719,716</b>	<b>2,496</b>	<b>14</b>	<b>1,961</b>	<b>901</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	121,363	-	-	-
Public safety	-	681,109	-	-	139,718	-
Public works	-	-	-	-	-	2,500
Parks and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>681,109</b>	<b>121,363</b>	<b>-</b>	<b>139,718</b>	<b>2,500</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>33</b>	<b>38,607</b>	<b>(118,867)</b>	<b>14</b>	<b>(137,757)</b>	<b>(1,599)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(14,928)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(14,928)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>(14,895)</b>	<b>38,607</b>	<b>(118,867)</b>	<b>14</b>	<b>(137,757)</b>	<b>(1,599)</b>
<b>FUND BALANCES:</b>						
Beginning of year	14,895	63,236	380,933	2,260	314,543	126,428
End of year	\$ -	\$ 101,843	\$ 262,066	\$ 2,274	\$ 176,786	\$ 124,829

(Continued)

**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES (CONTINUED)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Special Revenue					
	Sports Center Facility Capital Reserve	Explorer	California Disability Access Fee	Affordable Linkage Fee	UDSP Regional Traffic Fee	Building Standard SB 1473
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Interest and rentals	842	69	281	990	2,147	27
Charges for current services	20,514	-	-	-	-	215
Licenses, permits and fees	-	-	10,876	-	549,500	-
Fines, forfeitures and penalties	-	-	-	-	-	-
Donations and miscellaneous	-	-	-	-	-	-
<b>Total revenues</b>	<b>21,356</b>	<b>69</b>	<b>11,157</b>	<b>990</b>	<b>551,647</b>	<b>242</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	114,078	-	-
Public safety	-	-	-	-	-	-
Public works	41,237	-	-	-	549,500	-
Parks and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>41,237</b>	<b>-</b>	<b>-</b>	<b>114,078</b>	<b>549,500</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(19,881)</b>	<b>69</b>	<b>11,157</b>	<b>(113,088)</b>	<b>2,147</b>	<b>242</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>(19,881)</b>	<b>69</b>	<b>11,157</b>	<b>(113,088)</b>	<b>2,147</b>	<b>242</b>
<b>FUND BALANCES:</b>						
Beginning of year	144,384	10,948	40,557	279,505	84,957	1,641
End of year	\$ 124,503	\$ 11,017	\$ 51,714	\$ 166,417	\$ 87,104	\$ 1,883

(Continued)

**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES (CONTINUED)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Special Revenue					
	Rohnert Park Foundation	Wilfred Dowdell Public Safety Mitigation	Senior Center Bingo	UDSP Maintenance Annuity	Graton Mitigation Tribe Charity	Graton Mitigation Neighborhood Upgrade
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Interest and rentals	5,469	-	799	65,419	-	8,625
Charges for current services	-	-	-	16,318	-	-
Licenses, permits and fees	-	-	-	2,070,639	-	-
Fines, forfeitures and penalties	-	-	-	-	-	-
Donations and miscellaneous	1,221,270	-	-	-	1,218,244	1,218,244
<b>Total revenues</b>	<b>1,226,739</b>	<b>-</b>	<b>799</b>	<b>2,152,376</b>	<b>1,218,244</b>	<b>1,226,869</b>
<b>EXPENDITURES:</b>						
Current:						
General government	308,176	-	1,550	-	609,122	300,507
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>308,176</b>	<b>-</b>	<b>1,550</b>	<b>-</b>	<b>609,122</b>	<b>300,507</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>918,563</b>	<b>-</b>	<b>(751)</b>	<b>2,152,376</b>	<b>609,122</b>	<b>926,362</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	(134)	-	(65,421)	-	(338,347)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(134)</b>	<b>-</b>	<b>(65,421)</b>	<b>-</b>	<b>(338,347)</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>918,563</b>	<b>(134)</b>	<b>(751)</b>	<b>2,086,955</b>	<b>609,122</b>	<b>588,015</b>
<b>FUND BALANCES:</b>						
Beginning of year	780,480	134	127,967	6,572,857	-	1,341,639
End of year	\$ 1,699,043	\$ -	\$ 127,216	\$ 8,659,812	\$ 609,122	\$ 1,929,654

(Continued)

**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES (CONTINUED)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Special Revenue					
	Affordable Housing Resident Fee	California Strong Motion Instrumentation	Graton Mitigation Reserve	South East Specific Plan	Community Services Facility Fee	Measure M Park
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 428,957	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Interest and rentals	807	48	29,901	8,959	149	1,426
Charges for current services	302,496	-	-	132,794	157	547,857
Licenses, permits and fees	-	349	-	392,150	-	-
Fines, forfeitures and penalties	-	-	-	-	-	-
Donations and miscellaneous	-	-	-	-	-	-
<b>Total revenues</b>	<b>303,303</b>	<b>397</b>	<b>29,901</b>	<b>962,860</b>	<b>306</b>	<b>549,283</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	193,187	-	-
Public safety	-	-	-	404,265	-	-
Public works	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	256,591
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>597,452</b>	<b>-</b>	<b>256,591</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>303,303</b>	<b>397</b>	<b>29,901</b>	<b>365,408</b>	<b>306</b>	<b>292,692</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(1,351,800)	-	-	(118,067)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(1,351,800)</b>	<b>-</b>	<b>-</b>	<b>(118,067)</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>303,303</b>	<b>397</b>	<b>(1,321,899)</b>	<b>365,408</b>	<b>306</b>	<b>174,625</b>
<b>FUND BALANCES:</b>						
Beginning of year	49,953	5,439	5,021,988	1,174,006	23,240	247,393
End of year	\$ 353,256	\$ 5,836	\$ 3,700,089	\$ 1,539,414	\$ 23,546	\$ 422,018

(Continued)



**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES (CONTINUED)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Special Revenue			Total Non-Major Special Revenue Funds
	UDSP Reimbursement Fee	Five Creeks Specific Plan	Sunrise Park Fee	
<b>REVENUES:</b>				
Taxes	\$ -	\$ 119,349	\$ -	\$ 1,267,068
Intergovernmental	-	-	-	2,405,810
Interest and rentals	-	921	95	188,698
Charges for current services	-	48,200	25,389	1,375,248
Licenses, permits and fees	87,937	-	-	3,372,955
Fines, forfeitures and penalties	-	-	-	76,248
Donations and miscellaneous	-	-	-	8,979,841
<b>Total revenues</b>	<b>87,937</b>	<b>168,470</b>	<b>25,484</b>	<b>17,665,868</b>
<b>EXPENDITURES:</b>				
Current:				
General government	87,937	-	-	4,434,297
Public safety	-	-	-	4,709,407
Public works	-	-	-	2,204,359
Parks and recreation	-	-	-	256,591
Capital outlay	-	-	-	59,776
<b>Total expenditures</b>	<b>87,937</b>	<b>-</b>	<b>-</b>	<b>11,664,430</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>168,470</b>	<b>25,484</b>	<b>6,001,438</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	2,062,131
Transfers out	-	-	-	(7,865,564)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,803,433)</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>-</b>	<b>168,470</b>	<b>25,484</b>	<b>198,005</b>
<b>FUND BALANCES:</b>				
Beginning of year	-	70,213	7,260	28,024,278
End of year	\$ -	\$ 238,683	\$ 32,744	\$ 28,222,283

Concluded

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 CITY CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 552,000	\$ 2,838,437	\$ 1,008,301	\$ (1,830,136)
Interest and rentals	-	-	36,109	36,109
Donations and miscellaneous	-	332,854	291,599	(41,255)
<b>Total revenues</b>	<b>552,000</b>	<b>3,171,291</b>	<b>1,336,009</b>	<b>(1,835,282)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	142,170	1,337,682	603,738	733,944
Public safety	170,000	252,383	62,807	189,576
Capital outlay	4,754,977	28,036,636	12,032,191	16,004,445
<b>Total expenditures</b>	<b>5,067,147</b>	<b>29,626,701</b>	<b>12,698,736</b>	<b>16,927,965</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(4,515,147)</b>	<b>(26,455,410)</b>	<b>(11,362,727)</b>	<b>15,092,683</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	4,515,147	24,477,676	10,975,275	(13,502,401)
Transfers out	-	(205,763)	-	205,763
<b>Total other financing sources (uses)</b>	<b>4,515,147</b>	<b>24,271,913</b>	<b>10,975,275</b>	<b>(13,296,638)</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ (2,183,497)</b>	<b>(387,452)</b>	<b>\$ 1,796,045</b>
<b>FUND BALANCE:</b>				
Beginning of year			5,705,956	
End of year			<u>\$ 5,318,504</u>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 PERFORMING ARTS CENTER ENDOWMENT PERMANENT FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Intergovernmental	\$ 65,000	\$ 65,000	\$ -	\$ (65,000)
Interest and rentals	22,350	22,350	21,626	(724)
<b>Total revenues</b>	<b>87,350</b>	<b>87,350</b>	<b>21,626</b>	<b>(65,724)</b>
<b>EXPENDITURES:</b>				
Current:				
Cultural arts center	20,000	20,000	3,107	16,893
<b>Total expenditures</b>	<b>20,000</b>	<b>20,000</b>	<b>3,107</b>	<b>16,893</b>
<b>Net change in fund balance</b>	<b>\$ 67,350</b>	<b>\$ 67,350</b>	<b>18,519</b>	<b>\$ (48,831)</b>
<b>FUND BALANCE:</b>				
Beginning of year			1,070,220	
End of year			\$ 1,088,739	

**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULE**  
**ALCOHOL BEVERAGE SALES ORDINANCE (ABSO) SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ 561	\$ 561	\$ 447	\$ (114)
Charges for current services	35,000	35,000	23,725	(11,275)
<b>Total revenues</b>	<b>35,561</b>	<b>35,561</b>	<b>24,172</b>	<b>(11,389)</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	63,275	63,275	52,681	10,594
<b>Total expenditures</b>	<b>63,275</b>	<b>63,275</b>	<b>52,681</b>	<b>10,594</b>
<b>Net change in fund balance</b>	<b>\$ (27,714)</b>	<b>\$ (27,714)</b>	<b>(28,509)</b>	<b>\$ (795)</b>
<b>FUND BALANCE:</b>				
Beginning of year			79,248	
End of year			\$ 50,739	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 ABANDONED VEHICLE ABATEMENT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ 2,000	\$ 2,000	\$ 1,431	\$ (569)
Licenses, permits and fees	50,000	50,000	96,627	46,627
<b>Total revenues</b>	<b>52,000</b>	<b>52,000</b>	<b>98,058</b>	<b>46,058</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	120,565	120,761	69,247	51,514
<b>Total expenditures</b>	<b>120,565</b>	<b>120,761</b>	<b>69,247</b>	<b>51,514</b>
<b>Net change in fund balance</b>	<b>\$ (68,565)</b>	<b>\$ (68,761)</b>	<b>28,811</b>	<b>\$ 97,572</b>
<b>FUND BALANCE:</b>				
Beginning of year			245,362	
End of year			<b>\$ 274,173</b>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 TRAFFIC SAFETY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ -	\$ -	\$ 883	\$ 883
Fines, forfeitures and penalties	61,000	61,000	76,248	15,248
<b>Total revenues</b>	<b>61,000</b>	<b>61,000</b>	<b>77,131</b>	<b>16,131</b>
<b>EXPENDITURES:</b>				
Capital outlay	-	30,467	30,464	3
<b>Total expenditures</b>	<b>-</b>	<b>30,467</b>	<b>30,464</b>	<b>3</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>61,000</b>	<b>30,533</b>	<b>46,667</b>	<b>16,134</b>
<b>Net change in fund balance</b>	<b>\$ 61,000</b>	<b>\$ 30,533</b>	<b>46,667</b>	<b>\$ 16,134</b>
<b>FUND BALANCE:</b>				
Beginning of year			145,475	
End of year			\$ 192,142	

**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL PLAN MAINTENANCE SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ 3,700	\$ 3,700	\$ 1,829	\$ (1,871)
Charges for current services	292,454	292,454	256,735	(35,719)
<b>Total revenues</b>	<b>296,154</b>	<b>296,154</b>	<b>258,564</b>	<b>(37,590)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	528,276	262,493	265,783
<b>Total expenditures</b>	<b>-</b>	<b>528,276</b>	<b>262,493</b>	<b>265,783</b>
<b>Net change in fund balance</b>	<b>\$ 296,154</b>	<b>\$ (232,122)</b>	<b>(3,929)</b>	<b>\$ 228,193</b>
<b>FUND BALANCE:</b>				
Beginning of year			232,133	
End of year			<b>\$ 228,204</b>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 SPAY AND NEUTER SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ 500	\$ 500	\$ 500	\$ -
Licenses, permits and fees	17,000	17,000	14,017	(2,983)
Donations and miscellaneous	20,000	20,000	33,000	13,000
<b>Total revenues</b>	<b>37,500</b>	<b>37,500</b>	<b>47,517</b>	<b>10,017</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	13,000	13,000	13,385	(385)
<b>Total expenditures</b>	<b>13,000</b>	<b>13,000</b>	<b>13,385</b>	<b>(385)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>24,500</b>	<b>24,500</b>	<b>34,132</b>	<b>9,632</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(84,946)	(80,208)	4,738
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(84,946)</b>	<b>(80,208)</b>	<b>4,738</b>
<b>Net change in fund balance</b>	<b>\$ 24,500</b>	<b>\$ (60,446)</b>	<b>(46,076)</b>	<b>\$ 14,370</b>
<b>FUND BALANCE:</b>				
Beginning of year			88,000	
End of year			<u>\$ 41,924</u>	



**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 REFUSE ROAD IMPACT FEE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ 6,000	\$ 6,000	\$ 4,314	\$ (1,686)
Licenses, permits and fees	315,000	315,000	43,306	(271,694)
<b>Total revenues</b>	<b>321,000</b>	<b>321,000</b>	<b>47,620</b>	<b>(273,380)</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	26,000	26,000	12,774	13,226
<b>Total expenditures</b>	<b>26,000</b>	<b>26,000</b>	<b>12,774</b>	<b>13,226</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>295,000</b>	<b>295,000</b>	<b>34,846</b>	<b>(260,154)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(555,000)	(756,103)	(437,180)	318,923
<b>Total other financing sources (uses)</b>	<b>(555,000)</b>	<b>(756,103)</b>	<b>(437,180)</b>	<b>318,923</b>
<b>Net change in fund balance</b>	<b><u>\$ (260,000)</u></b>	<b><u>\$ (461,103)</u></b>	<b>(402,334)</b>	<b><u>\$ 58,769</u></b>
<b>FUND BALANCE:</b>				
Beginning of year			<u>732,797</u>	
End of year			<u>\$ 330,463</u>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 STATE GASOLINE TAX SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Intergovernmental	\$ 1,775,294	\$ 1,775,294	\$ 1,749,608	\$ (25,686)
Interest and rentals	6,180	6,180	18,126	11,946
<b>Total revenues</b>	<b>1,781,474</b>	<b>1,781,474</b>	<b>1,767,734</b>	<b>(13,740)</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	716,000	731,030	721,719	9,311
<b>Total expenditures</b>	<b>716,000</b>	<b>731,030</b>	<b>721,719</b>	<b>9,311</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,065,474</b>	<b>1,050,444</b>	<b>1,046,015</b>	<b>(4,429)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(1,133,000)	(4,116,213)	(2,067,760)	2,048,453
<b>Total other financing sources (uses)</b>	<b>(1,133,000)</b>	<b>(4,116,213)</b>	<b>(2,067,760)</b>	<b>2,048,453</b>
<b>Net change in fund balance</b>	<b>\$ (67,526)</b>	<b>\$ (3,065,769)</b>	<b>(1,021,745)</b>	<b>\$ 2,044,024</b>
<b>FUND BALANCE:</b>				
Beginning of year			2,934,461	
End of year			\$ 1,912,716	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 MEASURE M TRAFFIC SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Intergovernmental	\$ 272,444	\$ 272,444	\$ 470,918	\$ 198,474
Interest and rentals	3,000	3,000	4,424	1,424
<b>Total revenues</b>	<b>275,444</b>	<b>275,444</b>	<b>475,342</b>	<b>199,898</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(275,000)	(1,100,291)	(251,821)	848,470
<b>Total other financing sources (uses)</b>	<b>(275,000)</b>	<b>(1,100,291)</b>	<b>(251,821)</b>	<b>848,470</b>
<b>Net change in fund balance</b>	<b>\$ 444</b>	<b>\$ (824,847)</b>	<b>223,521</b>	<b>\$ 1,048,368</b>
<b>FUND BALANCE:</b>				
Beginning of year			715,085	
End of year			<b>\$ 938,606</b>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 TRAFFIC SIGNALS FEE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ 6,000	\$ 6,000	\$ 4,451	\$ (1,549)
<b>Total revenues</b>	<b>6,000</b>	<b>6,000</b>	<b>4,451</b>	<b>(1,549)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(12,147)	(792,018)	(406,219)	385,799
<b>Total other financing sources (uses)</b>	<b>(12,147)</b>	<b>(792,018)</b>	<b>(406,219)</b>	<b>385,799</b>
<b>Net change in fund balance</b>	<b>\$ (6,147)</b>	<b>\$ (786,018)</b>	<b>(401,768)</b>	<b>\$ 384,250</b>
<b>FUND BALANCE:</b>				
Beginning of year			798,480	
End of year			\$ 396,712	

**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULE**  
**SUPPLEMENTAL LAW ENFORCEMENT SERVICES SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 185,284	\$ 85,284
Interest and rentals	-	-	827	827
<b>Total revenues</b>	<b>100,000</b>	<b>100,000</b>	<b>186,111</b>	<b>86,111</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	100,000	100,000	100,000	-
<b>Total expenditures</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>86,111</b>	<b>\$ 86,111</b>
<b>FUND BALANCE:</b>				
Beginning of year			117,948	
End of year			<b>\$ 204,059</b>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 DIVCA PEG FEE (AB2987) SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ 10,000	\$ 10,000	\$ 4,424	\$ (5,576)
Licenses, permits and fees	110,000	110,000	107,554	(2,446)
<b>Total revenues</b>	<b>120,000</b>	<b>120,000</b>	<b>111,978</b>	<b>(8,022)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	30,000	30,000	22,056	7,944
Capital outlay	75,000	75,000	29,312	45,688
<b>Total expenditures</b>	<b>105,000</b>	<b>105,000</b>	<b>51,368</b>	<b>53,632</b>
<b>Net change in fund balance</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>60,610</b>	<b>\$ 45,610</b>
<b>FUND BALANCE:</b>				
Beginning of year			713,450	
End of year			<b>\$ 774,060</b>	

**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULE**  
**GRATON MITIGATION SCHOOL CONTRIBUTION SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Donations and miscellaneous	\$ -	\$ -	\$ 1,218,244	\$ 1,218,244
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>1,218,244</b>	<b>1,218,244</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	1,218,244	(1,218,244)
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>1,218,244</b>	<b>(1,218,244)</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b>FUND BALANCE:</b>				
Beginning of year			-	
End of year			\$ -	

**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULE**  
**GRATON MITIGATION LAW ENFORCEMENT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ 300	\$ 300	\$ -	\$ (300)
Donations and miscellaneous	451,824	451,824	608,795	156,971
<b>Total revenues</b>	<u>452,124</u>	<u>452,124</u>	<u>608,795</u>	<u>156,671</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	886,781	886,781	795,144	91,637
<b>Total expenditures</b>	<u>886,781</u>	<u>886,781</u>	<u>795,144</u>	<u>91,637</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(434,657)</u>	<u>(434,657)</u>	<u>(186,349)</u>	<u>248,308</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	426,538	426,538	426,538	-
<b>Total other financing sources (uses)</b>	<u>426,538</u>	<u>426,538</u>	<u>426,538</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ (8,119)</u>	<u>\$ (8,119)</u>	240,189	<u>\$ 248,308</u>
<b>FUND BALANCE:</b>				
Beginning of year			<u>74,411</u>	
End of year			<u>\$ 314,600</u>	



**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 GRATON MITIGATION PUBLIC SAFETY BUILDING SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ -	\$ -	\$ 7,461	\$ 7,461
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>7,461</b>	<b>7,461</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(2,061,025)	(2,061,025)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(2,061,025)</b>	<b>(2,061,025)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ (2,061,025)</b>	<b>(2,053,564)</b>	<b>\$ 7,461</b>
<b>FUND BALANCE:</b>				
Beginning of year			2,090,974	
End of year			\$ 37,410	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 GRATON MITIGATION PROBLEM GAMBLING SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ 3,000	\$ 3,000	\$ 2,498	\$ (502)
Donations and miscellaneous	112,950	112,950	152,280	39,330
<b>Total revenues</b>	<b>115,950</b>	<b>115,950</b>	<b>154,778</b>	<b>38,828</b>
<b>EXPENDITURES:</b>				
Current:				
General government	134,000	134,000	59,033	74,967
<b>Total expenditures</b>	<b>134,000</b>	<b>134,000</b>	<b>59,033</b>	<b>74,967</b>
<b>Net change in fund balance</b>	<b>\$ (18,050)</b>	<b>\$ (18,050)</b>	<b>95,745</b>	<b>\$ 113,795</b>
<b>FUND BALANCE:</b>				
Beginning of year			373,960	
End of year			<b>\$ 469,705</b>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 GRATON MITIGATION WATERWAY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ 500	\$ 500	\$ 739	\$ 239
Donations and miscellaneous	45,180	45,180	60,912	15,732
<b>Total revenues</b>	<b>45,680</b>	<b>45,680</b>	<b>61,651</b>	<b>15,971</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	58,964	58,964	52,697	6,267
<b>Total expenditures</b>	<b>58,964</b>	<b>58,964</b>	<b>52,697</b>	<b>6,267</b>
<b>Net change in fund balance</b>	<b>\$ (13,284)</b>	<b>\$ (13,284)</b>	<b>8,954</b>	<b>\$ 22,238</b>
<b>FUND BALANCE:</b>				
Beginning of year			126,228	
End of year			<b>\$ 135,182</b>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 GRATON MITIGATION PUBLIC SERVICES SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ 6,500	\$ 6,500	\$ -	\$ (6,500)
Donations and miscellaneous	2,140,749	2,140,749	2,885,579	744,830
<b>Total revenues</b>	<b>2,147,249</b>	<b>2,147,249</b>	<b>2,885,579</b>	<b>738,330</b>
<b>EXPENDITURES:</b>				
Current:				
General government	1,159,709	1,159,709	1,136,551	23,158
Public safety	2,426,517	2,432,843	2,453,858	(21,015)
Public works	125,434	125,434	130,073	(4,639)
<b>Total expenditures</b>	<b>3,711,660</b>	<b>3,717,986</b>	<b>3,720,482</b>	<b>(2,496)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,564,411)</b>	<b>(1,570,737)</b>	<b>(834,903)</b>	<b>735,834</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,635,593	1,635,593	1,635,593	-
<b>Total other financing sources (uses)</b>	<b>1,635,593</b>	<b>1,635,593</b>	<b>1,635,593</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ 71,182</b>	<b>\$ 64,856</b>	<b>800,690</b>	<b>\$ 735,834</b>
<b>FUND BALANCE:</b>				
Beginning of year			490,690	
End of year			<u>\$ 1,291,380</u>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 GRATON MITIGATION WILFRED MAINTENANCE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ 12,000	\$ 12,000	\$ 3,859	\$ (8,141)
Donations and miscellaneous	356,215	356,215	363,273	7,058
<b>Total revenues</b>	<b>368,215</b>	<b>368,215</b>	<b>367,132</b>	<b>(1,083)</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	209,689	747,340	693,859	53,481
<b>Total expenditures</b>	<b>209,689</b>	<b>747,340</b>	<b>693,859</b>	<b>53,481</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>158,526</b>	<b>(379,125)</b>	<b>(326,727)</b>	<b>52,398</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(672,654)	(672,654)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(672,654)</b>	<b>(672,654)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ 158,526</b>	<b>\$ (1,051,779)</b>	<b>(999,381)</b>	<b>\$ 52,398</b>
<b>FUND BALANCE:</b>				
Beginning of year			1,178,720	
End of year			\$ 179,339	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 GRATON CITY VEHICLE CONTRIBUTION SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ -	\$ -	\$ 33	\$ 33
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>33</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(14,928)	(14,928)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(14,928)</b>	<b>(14,928)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ (14,928)</b>	<b>(14,895)</b>	<b>\$ 33</b>
<b>FUND BALANCE:</b>				
Beginning of year			14,895	
End of year			\$ -	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 MEASURE M FIRE BENEFIT ASSESSMENT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Taxes	\$ 681,032	\$ 681,032	\$ 718,762	\$ 37,730
Interest and rentals	150	150	954	804
<b>Total revenues</b>	<b>681,182</b>	<b>681,182</b>	<b>719,716</b>	<b>38,534</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	687,504	687,504	681,109	6,395
<b>Total expenditures</b>	<b>687,504</b>	<b>687,504</b>	<b>681,109</b>	<b>6,395</b>
<b>Net change in fund balance</b>	<b>\$ (6,322)</b>	<b>\$ (6,322)</b>	<b>38,607</b>	<b>\$ 44,929</b>
<b>FUND BALANCE:</b>				
Beginning of year			63,236	
End of year			\$ 101,843	

**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULE**  
**MOBILE HOME RENT APPEALS BOARD SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ -	\$ -	\$ 1,756	\$ 1,756
Charges for current services	84,730	84,730	740	(83,990)
<b>Total revenues</b>	<b>84,730</b>	<b>84,730</b>	<b>2,496</b>	<b>(82,234)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	83,185	83,185	121,363	(38,178)
<b>Total expenditures</b>	<b>83,185</b>	<b>83,185</b>	<b>121,363</b>	<b>(38,178)</b>
<b>Net change in fund balance</b>	<b>\$ 1,545</b>	<b>\$ 1,545</b>	<b>(118,867)</b>	<b>\$ (120,412)</b>
<b>FUND BALANCE:</b>				
Beginning of year			380,933	
End of year			\$ 262,066	



**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 COPELAND CREEK DRAINAGE FACILITY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ 83	\$ 83	\$ 14	\$ (69)
<b>Total revenues</b>	<b>83</b>	<b>83</b>	<b>14</b>	<b>(69)</b>
<b>FUND BALANCE:</b>				
Beginning of year			2,260	
End of year			\$ 2,274	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 ASSETS FORFEITURE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ -	\$ -	\$ 1,961	\$ 1,961
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>1,961</b>	<b>1,961</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	-	150,364	139,718	10,646
<b>Total expenditures</b>	<b>-</b>	<b>150,364</b>	<b>139,718</b>	<b>10,646</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ (150,364)</b>	<b>(137,757)</b>	<b>\$ 12,607</b>
<b>FUND BALANCE:</b>				
Beginning of year			314,543	
End of year			\$ 176,786	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 PERFORMING ART CENTER FACILITY CAPITAL RESERVE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ -	\$ -	\$ 793	\$ 793
Charges for current services	15,000	15,000	108	(14,892)
<b>Total revenues</b>	<b>15,000</b>	<b>15,000</b>	<b>901</b>	<b>(14,099)</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	-	7,058	2,500	4,558
Capital outlay	-	5,442	-	5,442
<b>Total expenditures</b>	<b>-</b>	<b>12,500</b>	<b>2,500</b>	<b>10,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>15,000</b>	<b>2,500</b>	<b>(1,599)</b>	<b>(4,099)</b>
<b>Net change in fund balance</b>	<b>\$ 15,000</b>	<b>\$ 2,500</b>	<b>(1,599)</b>	<b>\$ (4,099)</b>
<b>FUND BALANCE:</b>				
Beginning of year			126,428	
End of year			<u>\$ 124,829</u>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 SPORTS CENTER FACILITY CAPITAL RESERVE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ 1,000	\$ 1,000	\$ 842	\$ (158)
Charges for current services	94,000	94,000	20,514	(73,486)
<b>Total revenues</b>	<b>95,000</b>	<b>95,000</b>	<b>21,356</b>	<b>(73,644)</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	62,350	62,350	41,237	21,113
<b>Total expenditures</b>	<b>62,350</b>	<b>62,350</b>	<b>41,237</b>	<b>21,113</b>
<b>Net change in fund balance</b>	<b>\$ 32,650</b>	<b>\$ 32,650</b>	<b>(19,881)</b>	<b>\$ (52,531)</b>
<b>FUND BALANCE:</b>				
Beginning of year			144,384	
End of year			<b>\$ 124,503</b>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 EXPLORER SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ -	\$ -	\$ 69	\$ 69
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>69</b>	<b>69</b>
<b>FUND BALANCE:</b>				
Beginning of year			10,948	
End of year			<u>\$ 11,017</u>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 CALIFORNIA DISABILITY ACCESS FEE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ 260	\$ 260	\$ 281	\$ 21
Licenses, permits and fees	3,700	3,700	10,876	7,176
<b>Total revenues</b>	<b>3,960</b>	<b>3,960</b>	<b>11,157</b>	<b>7,197</b>
<b>EXPENDITURES:</b>				
Current:				
General government	3,000	3,000	-	3,000
<b>Total expenditures</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
<b>Net change in fund balance</b>	<b>\$ 960</b>	<b>\$ 960</b>	<b>11,157</b>	<b>\$ 10,197</b>
<b>FUND BALANCE:</b>				
Beginning of year			40,557	
End of year			\$ 51,714	

**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULE**  
**AFFORDABLE LINKAGE FEE SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ 5,000	\$ 5,000	\$ 990	\$ (4,010)
Charges for current services	131,737	131,737	-	(131,737)
<b>Total revenues</b>	<b>136,737</b>	<b>136,737</b>	<b>990</b>	<b>(135,747)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	200,000	200,000	114,078	85,922
<b>Total expenditures</b>	<b>200,000</b>	<b>200,000</b>	<b>114,078</b>	<b>85,922</b>
<b>Net change in fund balance</b>	<b>\$ (63,263)</b>	<b>\$ (63,263)</b>	<b>(113,088)</b>	<b>\$ (49,825)</b>
<b>FUND BALANCE:</b>				
Beginning of year			279,505	
End of year			\$ 166,417	

**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULE**  
**UDSP REGIONAL TRAFFIC FEE SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ 900	\$ 900	\$ 2,147	\$ 1,247
Licenses, permits and fees	427,000	427,000	549,500	122,500
<b>Total revenues</b>	<b>427,900</b>	<b>427,900</b>	<b>551,647</b>	<b>123,747</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	427,000	494,357	549,500	(55,143)
<b>Total expenditures</b>	<b>427,000</b>	<b>494,357</b>	<b>549,500</b>	<b>(55,143)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>900</b>	<b>(66,457)</b>	<b>2,147</b>	<b>68,604</b>
<b>Net change in fund balance</b>	<b>\$ 900</b>	<b>\$ (66,457)</b>	<b>2,147</b>	<b>\$ 68,604</b>
<b>FUND BALANCE:</b>				
Beginning of year			84,957	
End of year			<u>\$ 87,104</u>	



**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 BUILDING STANDARD SB 1473 SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable/ (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Interest and rentals	\$ 43	\$ 43	\$ 27	\$ (16)
Charges for current services	307	307	215	(92)
<b>Total revenues</b>	<u>350</u>	<u>350</u>	<u>242</u>	<u>(108)</u>
<b>FUND BALANCE:</b>				
Beginning of year			<u>1,641</u>	
End of year			<u>\$ 1,883</u>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 ROHNERT PARK FOUNDATION SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ 4,000	\$ 4,000	\$ 5,469	\$ 1,469
Charges for current services	22,890	22,890	-	(22,890)
Donations and miscellaneous	1,500	1,500	1,221,270	1,219,770
<b>Total revenues</b>	<b>28,390</b>	<b>28,390</b>	<b>1,226,739</b>	<b>1,198,349</b>
<b>EXPENDITURES:</b>				
Current:				
General government	38,615	371,469	308,176	63,293
<b>Total expenditures</b>	<b>38,615</b>	<b>371,469</b>	<b>308,176</b>	<b>63,293</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(10,225)</b>	<b>(343,079)</b>	<b>918,563</b>	<b>1,261,642</b>
<b>Net change in fund balance</b>	<b>\$ (10,225)</b>	<b>\$ (343,079)</b>	<b>918,563</b>	<b>\$ 1,261,642</b>
<b>FUND BALANCE:</b>				
Beginning of year			780,480	
End of year			<b>\$ 1,699,043</b>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 WILFRED DOWDELL PUBLIC SAFETY MITIGATION SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable/ (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(134)	(134)	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(134)</u>	<u>(134)</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ (134)</u>	<u>(134)</u>	<u>\$ -</u>
<b>FUND BALANCE:</b>				
Beginning of year			<u>134</u>	
End of year			<u>\$ -</u>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 SENIOR CENTER BINGO SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ 70	\$ 70	\$ 799	\$ 729
Donations and miscellaneous	352,815	352,815	-	(352,815)
<b>Total revenues</b>	<b>352,885</b>	<b>352,885</b>	<b>799</b>	<b>(352,086)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	354,452	354,452	1,550	352,902
<b>Total expenditures</b>	<b>354,452</b>	<b>354,452</b>	<b>1,550</b>	<b>352,902</b>
<b>Net change in fund balance</b>	<b>\$ (1,567)</b>	<b>\$ (1,567)</b>	<b>(751)</b>	<b>\$ 816</b>
<b>FUND BALANCE:</b>				
Beginning of year			127,967	
End of year			\$ 127,216	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 UDSP MAINTENANCE ANNUITY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ -	\$ -	\$ 65,419	\$ 65,419
Charges for current services	91,257	91,257	16,318	(74,939)
Licenses, permits and fees	1,626,283	1,626,283	2,070,639	444,356
<b>Total revenues</b>	<b>1,717,540</b>	<b>1,717,540</b>	<b>2,152,376</b>	<b>434,836</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(54,000)	(65,421)	(11,421)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(54,000)</b>	<b>(65,421)</b>	<b>(11,421)</b>
<b>Net change in fund balance</b>	<b>\$ 1,717,540</b>	<b>\$ 1,663,540</b>	<b>2,086,955</b>	<b>\$ 423,415</b>
<b>FUND BALANCE:</b>				
Beginning of year			6,572,857	
End of year			\$ 8,659,812	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 GRATON MITIGATION TRIBE CHARITY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Donations and miscellaneous	\$ -	\$ -	\$ 1,218,244	\$ 1,218,244
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>1,218,244</b>	<b>1,218,244</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	609,122	(609,122)
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>609,122</b>	<b>(609,122)</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>609,122</b>	<b>\$ 609,122</b>
<b>FUND BALANCE:</b>				
Beginning of year			-	
End of year			\$ 609,122	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 GRATON MITIGATION NEIGHBORHOOD UPGRADE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ 9,000	\$ 9,000	\$ 8,625	\$ (375)
Donations and miscellaneous	-	-	1,218,244	1,218,244
<b>Total revenues</b>	<u>9,000</u>	<u>9,000</u>	<u>1,226,869</u>	<u>1,217,869</u>
<b>EXPENDITURES:</b>				
Current:				
General government	345,063	455,063	300,507	154,556
<b>Total expenditures</b>	<u>345,063</u>	<u>455,063</u>	<u>300,507</u>	<u>154,556</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(336,063)</u>	<u>(446,063)</u>	<u>926,362</u>	<u>1,372,425</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(1,184,261)	(338,347)	845,914
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(1,184,261)</u>	<u>(338,347)</u>	<u>845,914</u>
<b>Net change in fund balance</b>	<u>\$ (336,063)</u>	<u>\$ (1,630,324)</u>	588,015	<u>\$ 2,218,339</u>
<b>FUND BALANCE:</b>				
Beginning of year			<u>1,341,639</u>	
End of year			<u>\$ 1,929,654</u>	

**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULE**  
**AFFORDABLE HOUSING RESIDENT FEE SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ 500	\$ 500	\$ 807	\$ 307
Charges for current services	-	-	302,496	302,496
<b>Total revenues</b>	<b>500</b>	<b>500</b>	<b>303,303</b>	<b>302,803</b>
<b>Net change in fund balance</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>303,303</b>	<b>\$ 302,803</b>
<b>FUND BALANCE:</b>				
Beginning of year			49,953	
End of year			\$ 353,256	



**CITY OF ROHNERT PARK**  
**BUDGETARY COMPARISON SCHEDULE**  
**CALIFORNIA STRONG MOTION INSTRUMENTATION SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ 76	\$ 76	\$ 48	\$ (28)
Licenses, permits and fees	715	715	349	(366)
<b>Total revenues</b>	<b>791</b>	<b>791</b>	<b>397</b>	<b>(394)</b>
<b>Net change in fund balance</b>	<b>\$ 791</b>	<b>\$ 791</b>	<b>397</b>	<b>\$ (394)</b>
<b>FUND BALANCE:</b>				
Beginning of year			5,439	
End of year			<u>\$ 5,836</u>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 GRATON MITIGATION RESERVE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ 21,000	\$ 21,000	\$ 29,901	\$ 8,901
<b>Total revenues</b>	<u>21,000</u>	<u>21,000</u>	<u>29,901</u>	<u>8,901</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(1,351,800)	(3,351,800)	(1,351,800)	2,000,000
<b>Total other financing sources (uses)</b>	<u>(1,351,800)</u>	<u>(3,351,800)</u>	<u>(1,351,800)</u>	<u>2,000,000</u>
<b>Net change in fund balance</b>	<u>\$ (1,330,800)</u>	<u>\$ (3,330,800)</u>	(1,321,899)	<u>\$ 2,008,901</u>
<b>FUND BALANCE:</b>				
Beginning of year			5,021,988	
End of year			<u>\$ 3,700,089</u>	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 SOUTH EAST SPECIFIC PLAN SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 552,503	\$ 552,503	\$ 428,957	\$ (123,546)
Interest and rentals	18,390	18,390	8,959	(9,431)
Charges for current services	56,907	56,907	132,794	75,887
Licenses, permits and fees	-	-	392,150	392,150
<b>Total revenues</b>	<b>627,800</b>	<b>627,800</b>	<b>962,860</b>	<b>335,060</b>
<b>EXPENDITURES:</b>				
Current:				
General government	185,135	185,135	193,187	(8,052)
Public safety	404,265	404,265	404,265	-
<b>Total expenditures</b>	<b>589,400</b>	<b>589,400</b>	<b>597,452</b>	<b>(8,052)</b>
<b>Net change in fund balance</b>	<b>\$ 38,400</b>	<b>\$ 38,400</b>	<b>365,408</b>	<b>\$ 327,008</b>
<b>FUND BALANCE:</b>				
Beginning of year			1,174,006	
End of year			\$ 1,539,414	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 COMMUNITY SERVICES FACILITIES FEE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Interest and rentals	\$ -	\$ -	\$ 149	\$ 149
Charges for current services	18,000	18,000	157	(17,843)
<b>Total revenues</b>	<b>18,000</b>	<b>18,000</b>	<b>306</b>	<b>(17,694)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	15,000	15,000	-	15,000
<b>Total expenditures</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>
<b>Net change in fund balance</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>306</b>	<b>\$ (2,694)</b>
<b>FUND BALANCE:</b>				
Beginning of year			23,240	
End of year			\$ 23,546	

**CITY OF ROHNERT PARK  
 BUDGETARY COMPARISON SCHEDULE  
 MEASURE M PARKS SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Interest and rentals	\$ -	\$ -	\$ 1,426	\$ 1,426
Charges for current services	320,000	320,000	547,857	227,857
<b>Total revenues</b>	<b>320,000</b>	<b>320,000</b>	<b>549,283</b>	<b>229,283</b>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	296,978	296,978	256,591	40,387
<b>Total expenditures</b>	<b>296,978</b>	<b>296,978</b>	<b>256,591</b>	<b>40,387</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>23,022</b>	<b>23,022</b>	<b>292,692</b>	<b>269,670</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(118,067)	(118,067)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(118,067)</b>	<b>(118,067)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ 23,022</b>	<b>\$ (95,045)</b>	<b>174,625</b>	<b>\$ 269,670</b>
<b>FUND BALANCE:</b>				
Beginning of year			247,393	
End of year			<u>\$ 422,018</u>	

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**CITY OF ROHNERT PARK  
OTHER SUPPLEMENTAL INFORMATION  
DESCRIPTION OF NONMAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

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Enterprise Funds account for operations that operate in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed primarily through user charges. The following summarizes the City's nonmajor Enterprise Funds:

**Recycled Water Fund** – Accounts for the activities of recycled water operations provided to recycled water customers based on user agreement. The activities include but not limited to, recycled water operations, maintenance, billing and collection.

**Refuse Collection Fund** – Accounts for the remaining assets held in the Refuse Collection Fund. Ordinance No. 851 adopted by the City Council on November 27, 2012 transferred refuse billing and rate setting responsibilities from the City to an independent contractor in accordance with the Second Amended and Restated Agreement.

**Golf Courses Fund** – Accounts for the activities of the City's golf courses which are under the operational management of Rohnert Park Golf LP doing business as Foxtail Golf Course. The City has implemented a master lease agreement with Rohnert Park Golf LP, a California Limited Partnership to facilitate the improvement, operation, and maintenance of the City's two golf courses.

**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF NET POSITION**  
**NON-MAJOR ENTERPRISE FUNDS**  
**JUNE 30, 2021**

	Recycled Water	Refuse Collection	Golf Courses	Total
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 695,282	\$ 614,544	\$ 152,087	\$ 1,461,913
Accounts receivable, net	87,424	6,401	-	93,825
<b>Total current assets</b>	<b>782,706</b>	<b>620,945</b>	<b>152,087</b>	<b>1,555,738</b>
Noncurrent assets:				
Capital assets:				
Non-depreciable	68,336	-	-	68,336
Depreciable, net	463,914	-	169,202	633,116
<b>Total capital assets</b>	<b>532,250</b>	<b>-</b>	<b>169,202</b>	<b>701,452</b>
<b>Total noncurrent assets</b>	<b>532,250</b>	<b>-</b>	<b>169,202</b>	<b>701,452</b>
<b>Total assets</b>	<b>1,314,956</b>	<b>620,945</b>	<b>321,289</b>	<b>2,257,190</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>				
Related to pensions	19,602	-	257	19,859
<b>Total deferred outflow of resources</b>	<b>19,602</b>	<b>-</b>	<b>257</b>	<b>19,859</b>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	47,545	744	-	48,289
Accrued liabilities	9,015	-	-	9,015
<b>Total current liabilities</b>	<b>56,560</b>	<b>744</b>	<b>-</b>	<b>57,304</b>
Noncurrent liabilities:				
Net pension liability	61,265	-	803	62,068
<b>Total noncurrent liabilities</b>	<b>61,265</b>	<b>-</b>	<b>803</b>	<b>62,068</b>
<b>Total liabilities</b>	<b>117,825</b>	<b>744</b>	<b>803</b>	<b>119,372</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Related to pensions	539	-	7	546
<b>Total deferred inflows of resources</b>	<b>539</b>	<b>-</b>	<b>7</b>	<b>546</b>
<b>NET POSITION</b>				
Investment in capital assets	532,250	-	169,202	701,452
Unrestricted	683,944	620,201	151,534	1,455,679
<b>Total net position</b>	<b>\$ 1,216,194</b>	<b>\$ 620,201</b>	<b>\$ 320,736</b>	<b>\$ 2,157,131</b>



**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**NON-MAJOR ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Recycled Water	Refuse Collection	Golf Courses	Total
<b>OPERATING REVENUES:</b>				
Utility service charges	\$ 511,292	\$ -	\$ -	\$ 511,292
Charges for services	-	-	122,718	122,718
Other revenue	31,793	7	-	31,800
<b>Total operating revenues</b>	<b>543,085</b>	<b>7</b>	<b>122,718</b>	<b>665,810</b>
<b>OPERATING EXPENSES:</b>				
Purchase of water	268,245	-	-	268,245
Payroll and related costs	34,219	-	-	34,219
Repairs, operations and maintenance	16,257	-	-	16,257
Professional services	4,750	5,634	590	10,974
Depreciation	8,356	-	17,381	25,737
<b>Total operating expenses</b>	<b>331,827</b>	<b>5,634</b>	<b>17,971</b>	<b>355,432</b>
<b>OPERATING INCOME (LOSS)</b>	<b>211,258</b>	<b>(5,627)</b>	<b>104,747</b>	<b>310,378</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Investment income	3,825	3,866	423	8,114
<b>Total nonoperating revenues (expenses)</b>	<b>3,825</b>	<b>3,866</b>	<b>423</b>	<b>8,114</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>215,083</b>	<b>(1,761)</b>	<b>105,170</b>	<b>318,492</b>
<b>TRANSFERS</b>				
Capital contributions	232,000	-	-	232,000
Transfers in	4,861	-	3,009	7,870
<b>Total transfers</b>	<b>236,861</b>	<b>-</b>	<b>3,009</b>	<b>239,870</b>
<b>Changes in net position</b>	<b>451,944</b>	<b>(1,761)</b>	<b>108,179</b>	<b>558,362</b>
<b>NET POSITION:</b>				
Beginning of year	764,250	621,962	212,557	1,598,769
End of year	<u>\$ 1,216,194</u>	<u>\$ 620,201</u>	<u>\$ 320,736</u>	<u>\$ 2,157,131</u>

**CITY OF ROHNERT PARK  
COMBINING STATEMENT OF CASH FLOWS  
NON-MAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

	Recycled Water	Refuse Collection	Golf Courses	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash receipts from customers	\$ 502,086	\$ -	\$ 122,718	\$ 624,804
Cash paid to suppliers for goods and services	(252,291)	(26,152)	(590)	(279,033)
Cash paid to employees for services	(94,854)	-	(11,788)	(106,642)
Other	31,793	7	-	31,800
<b>Net cash provided by (used in) operating activities</b>	<b>186,734</b>	<b>(26,145)</b>	<b>110,340</b>	<b>270,929</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Repayment to other funds	-	-	-	-
Transfers from other funds	4,861	-	3,009	7,870
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>4,861</b>	<b>-</b>	<b>3,009</b>	<b>7,870</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(4,860)	-	-	(4,860)
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>(4,860)</b>	<b>-</b>	<b>-</b>	<b>(4,860)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received	3,825	3,866	423	8,114
<b>Net cash provided by investing activities</b>	<b>3,825</b>	<b>3,866</b>	<b>423</b>	<b>8,114</b>
<b>Net change in cash and cash equivalents</b>	<b>190,560</b>	<b>(22,279)</b>	<b>113,772</b>	<b>282,053</b>
<b>CASH AND CASH EQUIVALENTS:</b>				
Beginning of year	504,722	636,823	38,315	1,179,860
End of year	<u>\$ 695,282</u>	<u>\$ 614,544</u>	<u>\$ 152,087</u>	<u>\$ 1,461,913</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION:</b>				
Cash and cash investments	\$ 695,282	\$ 614,544	\$ 152,087	\$ 1,461,913
<b>Total cash and cash equivalents</b>	<u>\$ 695,282</u>	<u>\$ 614,544</u>	<u>\$ 152,087</u>	<u>\$ 1,461,913</u>

**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF CASH FLOWS (CONTINUED)**  
**NON-MAJOR ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Recycled Water	Refuse Collection	Golf Courses	Total
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>				
Operating income (loss)	\$ 211,258	\$ (5,627)	\$ 104,747	\$ 310,378
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	8,356	-	17,381	25,737
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:				
Accounts receivable, net	(9,206)	-	-	(9,206)
Deferred outflows - related to pensions	18,201	-	4,304	22,505
Accounts payable	27,946	(20,518)	-	7,428
Accrued liabilities	9,015	-	-	9,015
Net pension liability	(69,060)	-	(14,869)	(83,929)
Deferred inflows - related to pensions	(9,776)	-	(1,223)	(10,999)
Total adjustments	(24,524)	(20,518)	5,593	(39,449)
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 186,734</b>	<b>\$ (26,145)</b>	<b>\$ 110,340</b>	<b>\$ 270,929</b>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Contributed property, plant and equipment	\$ 232,000	\$ -	\$ -	\$ 232,000
<b>Total noncash capital and related financing activities</b>	<b>\$ 232,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 232,000</b>

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**CITY OF ROHNERT PARK  
OTHER SUPPLEMENTAL INFORMATION  
DESCRIPTION OF INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

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Internal Service Funds are used to account for the accumulation of resources and the allocation and reimbursement of costs for service provided between City departments and functions. The following summarizes the City's Internal Service Funds:

**Information Technology Fund** - Accounts for the cost of providing information technology services to City departments including: purchasing, operating and maintaining the City's voice, data, computer systems and its infrastructure.

**Vehicle Replacement Fund** - Accounts for the accumulation of resources, and related expenses incurred for future replacement of major equipment and vehicles in the City.

**Fleet Management Fund** – Accounts for the cost of providing fleet management services to City departments with services including: vehicle repairs, preventative maintenance and quality control inspections.

**Infrastructure Fund** – Accounts for the accumulation of resources, and related expense incurred for future replacement of City infrastructure.

**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF NET POSITION**  
**ALL INTERNAL SERVICE FUNDS**  
**JUNE 30, 2021**

	Information Technology	Vehicle Replacement	Fleet Management	Infrastructure	Total
<b>ASSETS</b>					
Current assets:					
Cash and investments	\$ 1,996,730	\$ 4,936,089	\$ 143,339	\$ 3,137,093	\$ 10,213,251
Prepaid items and other assets	73,325	-	-	-	73,325
<b>Total current assets</b>	<b>2,070,055</b>	<b>4,936,089</b>	<b>143,339</b>	<b>3,137,093</b>	<b>10,286,576</b>
Noncurrent assets:					
Loan receivable	-	-	-	36,692	36,692
Advances to other funds	-	901,713	-	-	901,713
Capital assets:					
Depreciable, net	90,301	214,998	64,670	-	369,969
<b>Total capital assets</b>	<b>90,301</b>	<b>214,998</b>	<b>64,670</b>	<b>-</b>	<b>369,969</b>
<b>Total noncurrent assets</b>	<b>90,301</b>	<b>1,116,711</b>	<b>64,670</b>	<b>36,692</b>	<b>1,308,374</b>
<b>Total assets</b>	<b>2,160,356</b>	<b>6,052,800</b>	<b>208,009</b>	<b>3,173,785</b>	<b>11,594,950</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>					
Related to pensions	105,146	-	71,536	-	176,682
<b>Total deferred outflow of resources</b>	<b>105,146</b>	<b>-</b>	<b>71,536</b>	<b>-</b>	<b>176,682</b>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	12,614	-	14,600	-	27,214
<b>Total current liabilities</b>	<b>50,159</b>	<b>-</b>	<b>36,939</b>	<b>-</b>	<b>87,098</b>
Noncurrent liabilities:					
Net pension liability	328,630	-	223,583	-	552,213
<b>Total noncurrent liabilities</b>	<b>328,630</b>	<b>-</b>	<b>223,583</b>	<b>-</b>	<b>552,213</b>
<b>Total liabilities</b>	<b>378,789</b>	<b>-</b>	<b>260,522</b>	<b>-</b>	<b>639,311</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Related to pensions	2,893	-	1,968	-	4,861
<b>Total deferred inflows of resources</b>	<b>2,893</b>	<b>-</b>	<b>1,968</b>	<b>-</b>	<b>4,861</b>
<b>NET POSITION</b>					
Investment in capital assets	90,301	214,998	64,670	-	369,969
Unrestricted (deficit)	1,793,519	5,837,802	(47,615)	3,173,785	10,757,491
<b>Total net position</b>	<b>\$ 1,883,820</b>	<b>\$ 6,052,800</b>	<b>\$ 17,055</b>	<b>\$ 3,173,785</b>	<b>\$ 11,127,460</b>

**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Information Technology	Vehicle Replacement	Fleet Management	Infrastructure	Total
<b>OPERATING REVENUES:</b>					
Charges for services	\$ 1,311,106	\$ 1,001,399	\$ 706,821	\$ -	\$ 3,019,326
Other revenue	4,950	-	1,000	-	5,950
<b>Total operating revenues</b>	<b>1,316,056</b>	<b>1,001,399</b>	<b>707,821</b>	<b>-</b>	<b>3,025,276</b>
<b>OPERATING EXPENSES:</b>					
Contractual services	49,631	-	20,971	-	70,602
Rent and leases	93,633	-	-	-	93,633
Payroll and related costs	121,096	-	142,693	-	263,789
Heat, light and power	-	-	15,138	-	15,138
Other	-	-	47	-	47
Repairs, operations and maintenance	287,289	-	208,405	-	495,694
Professional services	352,087	183	154,507	38,102	544,879
Supplies	-	-	153	-	153
Depreciation	52,778	30,756	21,601	-	105,135
<b>Total operating expenses</b>	<b>956,514</b>	<b>30,939</b>	<b>563,515</b>	<b>38,102</b>	<b>1,589,070</b>
<b>OPERATING INCOME (LOSS)</b>	<b>359,542</b>	<b>970,460</b>	<b>144,306</b>	<b>(38,102)</b>	<b>1,436,206</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Investment income	16,219	53,163	171	16,158	85,711
Gain (loss) on disposal of property	-	16,359	-	-	16,359
<b>Total nonoperating revenues (expenses)</b>	<b>16,219</b>	<b>69,522</b>	<b>171</b>	<b>16,158</b>	<b>102,070</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>375,761</b>	<b>1,039,982</b>	<b>144,477</b>	<b>(21,944)</b>	<b>1,538,276</b>
<b>TRANSFERS:</b>					
Capital contributions	-	-	-	-	-
Transfers in	-	806,188	-	1,482,520	2,288,708
Transfers out	(954,491)	(622,102)	-	(985,715)	(2,562,308)
<b>Total transfers</b>	<b>(954,491)</b>	<b>184,086</b>	<b>-</b>	<b>496,805</b>	<b>(273,600)</b>
<b>Changes in net position</b>	<b>(578,730)</b>	<b>1,224,068</b>	<b>144,477</b>	<b>474,861</b>	<b>1,264,676</b>
<b>NET POSITION:</b>					
Beginning of year	2,462,550	4,828,732	(127,422)	2,698,924	9,862,784
End of year	\$ 1,883,820	\$ 6,052,800	\$ 17,055	\$ 3,173,785	\$ 11,127,460

**CITY OF ROHNERT PARK  
COMBINING STATEMENT OF CASH FLOWS  
ALL INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

	Information Technology	Vehicle Replacement	Fleet Management	Infrastructure	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash receipts from interfund services provided	\$ 1,311,106	\$ 1,001,399	\$ 706,821	\$ -	\$ 3,019,326
Cash paid to suppliers for goods and services	(798,771)	(31,830)	(392,240)	(74,794)	(1,297,635)
Cash paid to employees for services	(472,221)	-	(296,575)	-	(768,796)
Other	4,950	-	1,000	-	5,950
<b>Net cash provided by (used in) operating activities</b>	<b>45,064</b>	<b>969,569</b>	<b>19,006</b>	<b>(74,794)</b>	<b>958,845</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Repayment to (from) other funds	-	100,750	-	-	100,750
Transfers from other funds	-	806,188	-	1,482,520	2,288,708
Transfers to other funds	(954,491)	(622,102)	-	(985,715)	(2,562,308)
<b>Net cash (used in) noncapital financing activities</b>	<b>(954,491)</b>	<b>284,836</b>	<b>-</b>	<b>496,805</b>	<b>(172,850)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Acquisition of capital assets	-	(30,465)	(4,289)	-	(34,754)
Proceeds from the sale of assets	-	16,359	-	-	16,359
Payment on capital debt and loans payable	-	-	-	-	-
<b>Net cash (used in) capital and related financing activities</b>	<b>-</b>	<b>(14,106)</b>	<b>(4,289)</b>	<b>-</b>	<b>(18,395)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest received	16,219	53,163	171	16,158	85,711
<b>Net cash provided by investing activities</b>	<b>16,219</b>	<b>53,163</b>	<b>171</b>	<b>16,158</b>	<b>85,711</b>
<b>Net change in cash and cash equivalents</b>	<b>(893,208)</b>	<b>1,293,462</b>	<b>14,888</b>	<b>438,169</b>	<b>853,311</b>
<b>CASH AND CASH EQUIVALENTS:</b>					
Beginning of year	2,889,938	3,642,627	128,451	2,698,924	9,359,940
End of year	<u>\$ 1,996,730</u>	<u>\$ 4,936,089</u>	<u>\$ 143,339</u>	<u>\$ 3,137,093</u>	<u>\$ 10,213,251</u>



**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF CASH FLOWS (CONTINUED)**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Information Technology	Vehicle Replacement	Fleet Management	Infrastructure	Total
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$ 359,542	\$ 970,460	\$ 144,306	\$ (38,102)	\$ 1,436,206
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:					
Depreciation	52,778	30,756	21,601	-	105,135
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:					
Prepaid items and other assets	(39,634)	-	-	-	(39,634)
Loans receivable	-	-	-	(36,692)	(36,692)
Deferred outflows - related to pensions	101,647	-	40,208	-	141,855
Accounts payable	(14,042)	(31,647)	(15,358)	-	(61,047)
Net pension liability	(396,010)	-	(164,722)	-	(560,732)
Deferred inflows - related to pensions	(56,762)	-	(29,368)	-	(86,130)
Total adjustments	<u>(314,478)</u>	<u>(891)</u>	<u>(125,300)</u>	<u>(36,692)</u>	<u>(477,361)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>\$ 45,064</u>	<u>\$ 969,569</u>	<u>\$ 19,006</u>	<u>\$ (74,794)</u>	<u>\$ 958,845</u>

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**CITY OF ROHNERT PARK  
OTHER SUPPLEMENTAL INFORMATION  
DESCRIPTION OF FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**PRIVATE PURPOSE TRUST FUNDS**

Private Purpose Trust Fund is a fiduciary fund type used to account for resources held and administrated under trust or similar arrangement for the benefits of individuals, private organizations, or other governments. The City reports the following private purpose trust funds:

**Assets Seizure Fund** - Accounts for Federal and State seized assets held by the City in a trustee capacity until the County of Sonoma District Attorney's Office requests for remittance of the assets.

**Redevelopment Successor Agency Fund** – Accounts for the assets and activities to wind down the affairs of the former Community Development Commission (Commission). This fund accounts for the receipt of property tax revenues pursuant to the Redevelopment Dissolution Act and the assets transferred from the Commission. The Successor Agency's assets can only be used to pay enforceable obligations in existence at the date of dissolution pursuant to the Recognized Obligation Payment Schedules approved by the California Department of Finance under the Redevelopment Dissolution Act.

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**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**PRIVATE PURPOSE TRUST FUNDS**  
**JUNE 30, 2021**

	Assets Seizure	Redevelopment Successor Agency	Total Private Purpose Trust Funds
<b>ASSETS</b>			
Cash and investments	\$ 487,116	\$ 7,368,760	\$ 7,855,876
Restricted cash and investments	-	1,755,770	1,755,770
Capital asset, not being depreciated	-	3,001,063	3,001,063
Capital asset, being depreciated, net	-	7,804,087	7,804,087
<b>Total assets</b>	<b>487,116</b>	<b>19,929,680</b>	<b>20,416,796</b>
<b>LIABILITIES</b>			
Deposits payable	451,808	-	451,808
Interest payable	-	300,695	300,695
Due to City	-	85,156	85,156
Long-term debt:			
Due in one year	-	1,398,597	1,398,597
Due in more than one year	-	35,877,315	35,877,315
<b>Total liabilities</b>	<b>451,808</b>	<b>37,661,763</b>	<b>38,113,571</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unamortized gain on refunding	-	795,708	795,708
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>795,708</b>	<b>795,708</b>
<b>NET POSITION (DEFICIT)</b>			
Net position held in trust	35,308	(18,527,791)	(18,492,483)
<b>Total net position (deficit)</b>	<b>\$ 35,308</b>	<b>\$ (18,527,791)</b>	<b>\$ (18,492,483)</b>

**CITY OF ROHNERT PARK**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**PRIVATE PURPOSE TRUST FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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	Assets Seizure	Redevelopment Successor Agency	Total Private Purpose Trust Funds
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ADDITIONS:</b>			
Property Taxes	\$ -	\$ 6,049,016	\$ 6,049,016
Interest and rentals	3,050	23,815	26,865
<b>Total additions</b>	<u>3,050</u>	<u>6,072,831</u>	<u>6,075,881</u>
<b>DEDUCTIONS:</b>			
General and administration	-	250,000	250,000
Project expenses	-	804,199	804,199
Depreciation	-	1,550,728	1,550,728
<b>Total deductions</b>	<u>-</u>	<u>2,604,927</u>	<u>2,604,927</u>
<b>Change in net position</b>	3,050	3,467,904	3,470,954
<b>NET POSITION (DEFICIT):</b>			
Beginning of year	32,258	(21,995,695)	(21,963,437)
End of period	<u>\$ 35,308</u>	<u>\$ (18,527,791)</u>	<u>\$ (18,492,483)</u>

## **STATISTICAL SECTION**

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## **Index to Statistical Section**

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	<b>S-4</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.	<b>S-10</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	<b>S-25</b>
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.	<b>S-33</b>
<b>Operating Information</b> These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.	<b>S-34</b>

**CITY OF ROHNERT PARK**  
**NET POSITION BY COMPONENT (UNAUDITED)**  
**LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*

	Fiscal Year				
	2021	2020	2019	2018	2017
Governmental activities					
Net investment in capital assets	\$ 131,593,481	\$ 123,734,795	\$ 100,825,591	\$ 94,110,840	\$ 79,984,205
Restricted	47,788,905	47,769,438	53,098,675	43,969,926	52,511,853
Unrestricted	19,838,405	13,413,480	(1,153,729)	(16,251,748)	(27,942,968)
Total governmental activities net position	<u>\$ 199,220,791</u>	<u>\$ 184,917,713</u>	<u>\$ 152,770,537</u>	<u>\$ 121,829,018</u>	<u>\$ 104,553,090</u>
Business-type activities					
Net investment in capital assets	\$ 55,348,403	\$ 52,547,885	\$ 46,516,076	\$ 41,338,053	\$ 36,440,979
Restricted	505,584	505,016	-	-	-
Unrestricted	29,956,613	25,840,643	24,796,629	23,414,613	20,008,972
Total business-type activities net position	<u>\$ 85,810,600</u>	<u>\$ 78,893,544</u>	<u>\$ 71,312,705</u>	<u>\$ 64,752,666</u>	<u>\$ 56,449,951</u>
Primary government					
Net investment in capital assets	\$ 186,941,884	\$ 176,282,680	\$ 147,341,667	\$ 135,448,893	\$ 116,425,184
Restricted	48,294,489	48,274,454	53,098,675	43,969,926	52,511,853
Unrestricted	49,795,018	39,254,123	23,642,900	7,162,865	(7,933,996)
Total primary government net position	<u>\$ 285,031,391</u>	<u>\$ 263,811,257</u>	<u>\$ 224,083,242</u>	<u>\$ 186,581,684</u>	<u>\$ 161,003,041</u>

Source: City Finance Department.

**CITY OF ROHNERT PARK**  
**NET POSITION BY COMPONENT (UNAUDITED) (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*

	Fiscal Year				
	2016	2015	2014	2013	2012
Governmental activities					
Net investment in capital assets	\$ 79,984,403	\$ 73,541,501	\$ 66,373,255	\$ 49,803,902	\$ 52,293,588
Restricted	43,154,460	41,834,834	32,362,423	33,166,020	27,482,966
Unrestricted	(37,944,818)	(49,286,068)	(610,478)	17,562,930	5,287,237
Total governmental activities net position	<u>\$ 85,194,045</u>	<u>\$ 66,090,267</u>	<u>\$ 98,125,200</u>	<u>\$ 100,532,852</u>	<u>\$ 85,063,791</u>
Business-type activities					
Net investment in capital assets	\$ 36,055,113	\$ 34,323,645	\$ 29,762,623	\$ 23,820,293	\$ 25,277,232
Restricted	-	-	-	-	-
Unrestricted	14,223,085	14,262,033	21,058,424	5,662,653	1,287,885
Total business-type activities net position	<u>\$ 50,278,198</u>	<u>\$ 48,585,678</u>	<u>\$ 50,821,047</u>	<u>\$ 29,482,946</u>	<u>\$ 26,565,117</u>
Primary government					
Net investment in capital assets	\$ 116,039,516	\$ 107,865,146	\$ 96,135,878	\$ 73,624,195	\$ 77,570,820
Restricted	43,154,460	41,834,834	32,362,423	33,166,020	27,482,966
Unrestricted	(23,721,733)	(35,024,035)	20,447,946	23,225,583	6,575,122
Total primary government net position	<u>\$ 135,472,243</u>	<u>\$ 114,675,945</u>	<u>\$ 148,946,247</u>	<u>\$ 130,015,798</u>	<u>\$ 111,628,908</u>

Source: City Finance Department.

**CITY OF ROHNERT PARK**  
**CHANGES IN NET POSITION (UNAUDITED)**  
**LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*

	Fiscal Year				
	2021	2020	2019	2018	2017
<b>Expenses</b>					
Governmental activities:					
General government	\$ 19,801,700	\$ 18,395,701	\$ 15,782,995	\$ 14,029,689	\$ 12,254,948
Public safety	28,026,812	27,882,316	25,137,853	23,634,389	14,181,941
Public works	7,609,371	6,676,057	6,038,401	7,747,069	9,495,442
Parks and recreation	4,528,292	4,620,070	4,610,049	4,442,424	3,880,613
Cultural arts center	569,102	882,026	830,215	1,057,067	1,485,038
Interest on long-term debt	-	-	-	10,202	29,543
Total governmental activities expenses	<u>60,535,277</u>	<u>58,456,170</u>	<u>52,399,513</u>	<u>50,920,840</u>	<u>41,327,525</u>
Business-type activities:					
Water	6,435,066	6,470,072	6,640,554	6,822,430	6,741,027
Sewer	14,293,680	14,393,196	14,035,570	13,597,286	13,821,479
Recycled Water	331,827	304,584	382,438	184,115	277,636
Refuse Collection	5,634	21,771	6,353	105,873	86,585
Golf Courses	17,971	102,211	144,881	91,278	143,951
Total business-type activities expenses	<u>21,084,178</u>	<u>21,291,834</u>	<u>21,209,796</u>	<u>20,800,982</u>	<u>21,070,678</u>
Total primary government expenses	<u>\$ 81,619,455</u>	<u>\$ 79,748,004</u>	<u>\$ 73,609,309</u>	<u>\$ 71,721,822</u>	<u>\$ 62,398,203</u>
<b>Program Revenues</b>					
Governmental activities:					
Charges for services:					
General government	\$ 7,558,877	\$ 6,727,682	\$ 9,007,940	\$ 8,213,886	\$ 5,395,832
Public safety	1,163,775	1,176,350	1,176,407	1,054,463	1,147,291
Public works	5,169,080	4,234,918	4,958,695	5,514,275	3,561,595
Parks and recreation	454,684	1,036,994	1,435,141	1,373,278	1,301,630
Cultural arts center	17,371	232,097	459,774	409,085	420,966
Operating grants and contributions	18,738,724	13,136,392	16,652,961	15,998,998	14,010,389
Capital grants and contributions	7,071,397	19,558,968	15,207,135	18,092,270	8,680,953
Total governmental activities program revenues	<u>40,173,908</u>	<u>46,103,401</u>	<u>48,898,053</u>	<u>50,656,255</u>	<u>34,518,656</u>
Business-type activities:					
Charges for services:					
Water	10,247,701	10,114,572	8,853,390	8,355,088	7,109,819
Sewer	15,377,463	15,956,040	16,156,224	14,717,271	13,647,965
Recycled Water	511,292	449,893	354,752	387,254	284,558
Refuse Collection	-	-	37,500	114,560	-
Golf Courses	122,718	56,546	59,698	57,457	55,514
Capital grants and contributions	1,329,765	2,167,209	2,021,683	5,010,751	5,237,008
Total business-type activities program revenues	<u>27,588,939</u>	<u>28,744,260</u>	<u>27,483,247</u>	<u>28,642,381</u>	<u>26,334,864</u>
Total primary government program revenues	<u>\$ 67,762,847</u>	<u>\$ 74,847,661</u>	<u>\$ 76,381,300</u>	<u>\$ 79,298,636</u>	<u>\$ 60,853,520</u>

**CITY OF ROHNERT PARK**  
**CHANGES IN NET POSITION (UNAUDITED) (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*

	Fiscal Year				
	2016	2015	2014	2013	2012
<b>Expenses</b>					
Governmental activities:					
General government	\$ 10,499,931	\$ 10,648,148	\$ 9,202,607	\$ 10,772,401	\$ 14,359,626
Public safety	16,106,438	15,711,045	14,888,571	14,347,850	14,403,785
Public works	4,718,970	4,115,427	2,840,825	2,840,555	3,530,589
Parks and recreation	4,106,404	2,940,882	3,342,205	3,085,681	3,266,821
Cultural arts center	982,644	774,542	648,630	704,021	587,931
Interest on long-term debt	22,989	194,621	153,921	499,028	1,920,730
Total governmental activities expenses	<u>36,437,376</u>	<u>34,384,665</u>	<u>31,076,759</u>	<u>32,249,536</u>	<u>38,069,482</u>
Business-type activities:					
Water	6,020,579	7,875,791	6,036,836	5,929,852	7,095,841
Sewer	12,647,157	13,037,337	11,963,155	11,768,056	10,659,707
Recycled Water	150,607	-	-	-	-
Refuse Collection	32,070	3,530	4,828	3,039,046	5,534,555
Golf Courses	-	-	-	-	-
Total business-type activities expenses	<u>18,850,413</u>	<u>20,916,658</u>	<u>18,004,819</u>	<u>20,736,954</u>	<u>23,290,103</u>
Total primary government expenses	<u>\$ 55,287,789</u>	<u>\$ 55,301,323</u>	<u>\$ 49,081,578</u>	<u>\$ 52,986,490</u>	<u>\$ 61,359,585</u>
<b>Program Revenues</b>					
Governmental activities:					
Charges for services:					
General government	\$ 5,076,199	\$ 2,740,546	\$ 1,423,854	\$ 855,997	\$ 1,339,978
Public safety	1,016,562	1,102,207	1,196,933	661,454	407,871
Public works	2,393,811	2,015,070	1,114,354	879,340	703,948
Parks and recreation	1,341,005	1,297,774	1,406,770	1,192,894	1,337,034
Cultural arts center	484,170	343,936	330,906	403,728	398,004
Operating grants and contributions	13,510,394	10,148,400	5,784,503	15,128,681	2,125,258
Capital grants and contributions	8,541,829	13,065,771	13,745,990	4,323,246	651,077
Total governmental activities program revenues	<u>32,363,970</u>	<u>30,713,704</u>	<u>25,003,310</u>	<u>23,445,340</u>	<u>6,963,170</u>
Business-type activities:					
Charges for services:					
Water	6,572,737	6,307,513	7,020,887	7,421,931	6,631,136
Sewer	12,723,384	13,216,660	13,416,857	12,522,826	10,934,425
Recycled Water	226,135	-	-	-	-
Refuse Collection	-	-	-	2,697,879	5,442,977
Golf Courses	-	-	-	-	-
Capital grants and contributions	-	-	270,063	769,406	268,029
Total business-type activities program revenues	<u>19,522,256</u>	<u>19,524,173</u>	<u>20,707,807</u>	<u>23,412,042</u>	<u>23,276,567</u>
Total primary government program revenues	<u>\$ 51,886,226</u>	<u>\$ 50,237,877</u>	<u>\$ 45,711,117</u>	<u>\$ 46,857,382</u>	<u>\$ 30,239,737</u>

**CITY OF ROHNERT PARK**  
**CHANGES IN NET POSITION (UNAUDITED) (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*

	Fiscal Year				
	2021	2020	2019	2018	2017
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (20,361,369)	\$ (12,352,769)	\$ (3,501,460)	\$ (264,585)	\$ (6,808,869)
Business-type activities	6,504,761	7,452,426	6,273,451	7,841,399	5,264,186
Total primary government net expense	<u>\$ (13,856,608)</u>	<u>\$ (4,900,343)</u>	<u>\$ 2,771,991</u>	<u>\$ 7,576,814</u>	<u>\$ (1,544,683)</u>
<b>General Revenues</b>					
<b>and Other Changes in Net Position</b>					
Governmental activities:					
Taxes					
Property taxes	\$ 5,834,285	\$ 6,219,631	\$ 5,466,745	\$ 4,397,565	\$ 4,358,477
Property tax in lieu of vehicle licenses fee	4,344,063	4,131,432	3,791,172	3,458,927	3,254,816
Sales taxes	14,270,596	12,920,781	13,498,326	12,684,366	11,244,782
Franchise taxes	2,880,041	2,910,746	2,722,163	2,594,906	2,398,910
Other taxes	3,492,477	3,845,515	4,939,204	5,274,656	3,668,873
Revenue from Fiduciary Fund	-	8,055,725	-	-	-
Investment income	1,767,289	2,480,086	2,836,811	1,244,037	1,810,778
Gain (Loss) on sale of capital assets	218,412	(874,601)	97,235	6,859,397	-
Other	1,998,250	1,152,864	970,402	1,465,895	219,349
Transfers	(140,966)	370,759	120,921	(248,444)	(788,071)
Special item - intergovernmental transfers	-	-	-	(13,905,792)	-
Extraordinary item - dissolution of RDA	-	-	-	-	-
Total governmental activities	<u>34,664,447</u>	<u>41,212,938</u>	<u>34,442,979</u>	<u>23,825,513</u>	<u>26,167,914</u>
Business-type activities:					
Investment earnings	190,441	435,078	407,509	212,872	119,496
Other	80,888	64,094	-	-	-
Transfers	140,966	(370,759)	(120,921)	248,444	788,071
Total business-type activities	<u>412,295</u>	<u>128,413</u>	<u>286,588</u>	<u>461,316</u>	<u>907,567</u>
Total primary government	<u>\$ 35,076,742</u>	<u>\$ 41,341,351</u>	<u>\$ 34,729,567</u>	<u>\$ 24,286,829</u>	<u>\$ 27,075,481</u>
<b>Change in Net Position</b>					
Governmental activities	\$ 14,303,078	\$ 28,860,169	\$ 30,941,519	\$ 23,560,928	\$ 19,359,045
Business-type activities	6,917,056	7,580,839	6,560,039	8,302,715	6,171,753
Total primary government	<u>\$ 21,220,134</u>	<u>\$ 36,441,008</u>	<u>\$ 37,501,558</u>	<u>\$ 31,863,643</u>	<u>\$ 25,530,798</u>

Source: City Finance Department.

**CITY OF ROHNERT PARK**  
**CHANGES IN NET POSITION (UNAUDITED) (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*

	Fiscal Year				
	2016	2015	2014	2013	2012
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (4,073,406)	\$ (3,670,961)	\$ (6,073,449)	\$ (8,804,196)	\$ (31,106,312)
Business-type activities	671,843	(1,392,485)	2,702,988	2,675,088	(13,536)
Total primary government net expense	<u>\$ (3,401,563)</u>	<u>\$ (5,063,446)</u>	<u>\$ (3,370,461)</u>	<u>\$ (6,129,108)</u>	<u>\$ (31,119,848)</u>
<b>General Revenues</b>					
<b>and Other Changes in Net Position</b>					
Governmental activities:					
Taxes					
Property taxes	\$ 4,009,906	\$ 3,564,329	\$ 3,875,521	\$ 3,517,309	\$ 16,106,337
Property tax in lieu of vehicle licenses fee	2,917,304	2,948,341	2,747,818	2,630,122	2,722,876
Sales taxes	10,483,969	10,493,451	10,541,059	9,555,854	9,062,981
Franchise taxes	2,221,543	2,068,761	1,981,803	1,682,427	1,695,706
Other taxes	3,459,315	3,109,123	2,945,367	2,329,689	2,054,212
Revenue from Fiduciary Fund	-	-	-	-	-
Investment income	500,983	300,328	246,098	38,876	962,474
Gain (Loss) on sale of capital assets	51,514	-	4,000	-	-
Other	458,554	133,236	1,292,275	4,348,120	181,941
Transfers	(925,904)	(4,275,417)	(7,909,865)	(171,499)	65,415
Special item - intergovernmental transfers	-	-	-	-	-
Extraordinary item - dissolution of RDA	-	-	-	-	23,719,400
Total governmental activities	<u>23,177,184</u>	<u>18,342,152</u>	<u>15,724,076</u>	<u>23,930,898</u>	<u>56,571,343</u>
Business-type activities:					
Investment earnings	94,773	75,585	52,305	71,242	80,257
Other	-	-	-	-	-
Transfers	925,904	4,275,417	7,909,865	171,499	(65,415)
Total business-type activities	<u>1,020,677</u>	<u>4,351,002</u>	<u>7,962,170</u>	<u>242,741</u>	<u>14,842</u>
Total primary government	<u>\$ 24,197,861</u>	<u>\$ 22,693,154</u>	<u>\$ 23,686,246</u>	<u>\$ 24,173,639</u>	<u>\$ 56,586,185</u>
<b>Change in Net Position</b>					
Governmental activities	\$ 19,103,778	\$ 14,671,191	\$ 9,650,627	\$ 15,126,702	\$ 25,465,031
Business-type activities	1,692,520	2,958,517	10,665,158	2,917,829	1,306
Total primary government	<u>\$ 20,796,298</u>	<u>\$ 17,629,708</u>	<u>\$ 20,315,785</u>	<u>\$ 18,044,531</u>	<u>\$ 25,466,337</u>

Source: City Finance Department.

**CITY OF ROHNERT PARK**  
**PROGRAM REVENUES BY FUNCTION/PROGRAM (UNAUDITED)**  
**LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*

	<b>Fiscal Year</b>				
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Function/Program</b>					
Governmental activities:					
General government	\$ 22,952,288	\$ 29,892,528	\$ 23,982,376	\$ 26,103,780	\$ 17,949,097
Public safety	2,935,449	1,786,332	2,266,877	2,933,612	4,955,394
Public works	13,814,116	13,155,450	20,753,885	19,836,500	9,881,037
Parks and recreation	454,684	1,036,994	1,435,141	1,373,278	1,301,630
Cultural arts center	17,371	232,097	459,774	409,085	431,498
Subtotal governmental activities	<u>40,173,908</u>	<u>46,103,401</u>	<u>48,898,053</u>	<u>50,656,255</u>	<u>34,518,656</u>
Business-type activities:					
Water	10,814,212	11,689,820	9,522,053	13,053,603	12,346,827
Wastewater	15,908,717	16,548,001	17,414,684	14,873,389	13,647,965
Recycled water	743,292	449,893	449,312	543,372	284,558
Refuse	-	-	37,500	114,560	-
Golf Courses	122,718	56,546	59,698	57,457	55,514
Subtotal business-type activities	<u>27,588,939</u>	<u>28,744,260</u>	<u>27,483,247</u>	<u>28,642,381</u>	<u>26,334,864</u>
Total primary government	<u>\$ 67,762,847</u>	<u>\$ 74,847,661</u>	<u>\$ 76,381,300</u>	<u>\$ 79,298,636</u>	<u>\$ 60,853,520</u>

Source: City Finance Department.



**CITY OF ROHNERT PARK**  
**PROGRAM REVENUES BY FUNCTION/PROGRAM (UNAUDITED) (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*

	Fiscal Year				
	2016	2015	2014	2013	2012
<b>Function/Program</b>					
Governmental activities:					
General government	\$ 14,573,424	\$ 10,844,875	\$ 15,333,596	\$ 14,143,255 (1)	\$ 1,636,799
Public safety	4,968,568	2,413,054	2,603,116	1,257,721	1,008,050
Public works	10,996,803	15,814,065 (2)	5,328,922	6,447,742	2,583,283
Parks and recreation	1,341,005	1,297,774	1,406,770	1,192,894	1,337,034
Cultural arts center	484,170	343,936	330,906	403,728	398,004
Subtotal governmental activities	<u>32,363,970</u>	<u>30,713,704</u>	<u>25,003,310</u>	<u>23,445,340</u>	<u>6,963,170</u>
Business-type activities:					
Water	6,572,737	6,307,513	7,020,887	7,432,612	6,775,045
Wastewater	12,723,384	13,216,660	13,686,920	13,281,551	11,058,545
Recycled water	226,135	-	-	-	-
Refuse	-	-	-	2,697,879	5,442,977
Golf Courses	-	-	-	-	-
Subtotal business-type activities	<u>19,522,256</u>	<u>19,524,173</u>	<u>20,707,807</u>	<u>23,412,042</u>	<u>23,276,567</u>
Total primary government	<u>\$ 51,886,226</u>	<u>\$ 50,237,877</u>	<u>\$ 45,711,117</u>	<u>\$ 46,857,382</u>	<u>\$ 30,239,737</u>

Notes:

- (1) The increases in general government program revenues starting fiscal year 2013 when compared to prior years were mainly due to the receipt of fees and contributions from the Federated Indians of the Graton Rancheria.
- (2) Public works program revenues for fiscal year 2015 included one-time intergovernmental transfer received from successor agency trust fund of \$5.7 million.

Source: City Finance Department.

**CITY OF ROHNERT PARK**  
**FUND BALANCE OF GOVERNMENTAL FUNDS (UNAUDITED)**  
**LAST TEN FISCAL YEARS**  
*(modified accrual basis of accounting)*

	Fiscal Year				
	2021	2020	2019	2018	2017
General Fund					
Nonspendable	\$ 225,693	\$ 931,965	\$ 1,740,076	\$ 2,347,665	\$ 2,233,398
Restricted	6,644,373	5,572,528	16,321,258	11,249,911	6,860,247
Committed	-	-	-	-	-
Assigned	38,520,267	32,578,360	26,327,707	24,472,155	16,103,193
Unassigned	5,241	5,000	4,040	38,216	314,324
Total general fund	<u>\$ 45,395,574</u>	<u>\$ 39,087,853</u>	<u>\$ 44,393,081</u>	<u>\$ 38,107,947</u>	<u>\$ 25,511,162</u>
All Other Governmental Funds					
Nonspendable	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,768,050	\$ 1,505,786
Restricted	38,508,000	39,601,044	34,601,967	29,612,975	42,925,568
Committed	-	-	-	-	-
Assigned	17,120,629	14,438,853	12,032,111	5,839,531	6,670,821
Unassigned	-	-	(75)	(4,245,679)	(11,740,236)
Total all other governmental funds	<u>\$ 56,128,629</u>	<u>\$ 54,539,897</u>	<u>\$ 47,134,003</u>	<u>\$ 32,974,877</u>	<u>\$ 39,361,939</u>

Source: City Finance Department.

**CITY OF ROHNERT PARK**  
**FUND BALANCE OF GOVERNMENTAL FUNDS (UNAUDITED) (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
*(modified accrual basis of accounting)*

	Fiscal Year				
	2016	2015	2014	2013	2012
General Fund					
Nonspendable	\$ 1,315,487	\$ 1,970,598	\$ 2,441,659	\$ 2,719,913	\$ 2,360,946
Restricted	3,504,479	172,998	186,413	2,041,125	2,429,224
Committed	-	-	-	-	-
Assigned	14,164,529	12,042,682	9,786,317	2,391,104	3,553,613
Unassigned	563,346	33,588	207,845	4,100,959	1,208,071
Total general fund	<u>\$ 19,547,841</u>	<u>\$ 14,219,866</u>	<u>\$ 12,622,234</u>	<u>\$ 11,253,101</u>	<u>\$ 9,551,854</u>
All Other Governmental Funds					
Nonspendable	\$ 500,000	\$ 500,000	\$ 2,212,970	\$ 10,613,660	\$ 10,519,393
Restricted	38,040,772	38,294,470	29,149,054	29,433,741	16,816,229
Committed	-	-	-	2,604,735	2,710,553
Assigned	4,936,721	2,322,710	3,267,686	-	-
Unassigned	(9,213,812)	(7,275,223)	(5,178,461)	(465,303)	(473,022)
Total all other governmental funds	<u>\$ 34,263,681</u>	<u>\$ 33,841,957</u>	<u>\$ 29,451,249</u>	<u>\$ 42,186,833</u>	<u>\$ 29,573,153</u>

Source: City Finance Department.

**CITY OF ROHNERT PARK**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (UNAUDITED)**  
**LAST TEN FISCAL YEARS**  
*(modified accrual basis of accounting)*

	Fiscal Year				
	2021	2020	2019	2018	2017
<b>Revenues</b>					
Taxes	\$ 31,540,224	\$ 27,797,206	\$ 31,051,489	\$ 29,013,886	\$ 25,515,939
Intergovernmental	5,013,984	2,599,274	2,702,592	3,893,966	3,612,146
Intergovernmental transfer from successor agency trust fund	-	8,055,725	500,000	500,000	500,000
Interest and rentals	2,340,757	2,525,102	3,065,623	1,667,895	2,267,898
Charges for services	6,163,245	14,766,204	7,150,144	6,511,787	5,939,300
Licenses, permits and fees	11,346,236	6,350,794	17,714,394	18,333,554	7,455,327
Fines, forfeitures and penalties	141,377	119,392	133,177	138,557	251,815
Donations and miscellaneous	15,682,863	14,068,145	16,335,733	14,562,694	13,398,973
<b>Total revenues</b>	<b>72,228,686</b>	<b>76,281,842</b>	<b>78,653,152</b>	<b>74,622,339</b>	<b>58,941,398</b>
<b>Expenditures</b>					
General government	18,732,030	28,377,074	16,184,179	14,571,760	12,670,337
Public safety	25,215,682	26,956,137	23,521,523	21,654,123	18,095,260
Public works	4,562,210	3,829,453	3,413,973	3,929,521	3,450,542
Parks and recreation	3,342,679	3,609,445	3,792,711	3,379,524	3,010,377
Cultural arts center	603,986	830,891	943,600	933,777	885,038
Capital outlay	12,121,509	14,748,017	8,739,910	13,128,271	8,112,568
Debt service					
Principal	88,824	191,753	179,407	485,928	143,517
Interest and fiscal charges	-	-	-	18,542	30,188
<b>Total expenditures</b>	<b>64,666,920</b>	<b>78,542,770</b>	<b>56,775,303</b>	<b>58,101,446</b>	<b>46,397,827</b>
Excess (deficiency) of revenues over (under) expenditures	7,561,766	(2,260,928)	21,877,849	16,520,893	12,543,571

**CITY OF ROHNERT PARK**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (UNAUDITED) (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
*(modified accrual basis of accounting)*

	Fiscal Year				
	2016	2015	2014	2013	2012
<b>Revenues</b>					
Taxes	\$ 23,638,067	\$ 22,747,034	\$ 22,561,396	\$ 19,715,401	\$ 31,642,113
Intergovernmental	2,674,597	2,838,422	2,437,927	3,283,454	2,783,848
Intergovernmental transfer from successor agency trust fund	1,127,586	5,695,287	-	-	-
Interest and rentals	1,000,857	923,317	679,090	373,516	1,462,569
Charges for services	6,735,563	4,076,764	2,357,628	1,769,053	1,649,569
Licenses, permits and fees	8,153,393	5,739,963	3,855,530	14,407,014	1,129,495
Fines, forfeitures and penalties	136,810	176,490	174,637	200,266	184,386
Donations and miscellaneous	12,774,350	8,647,864	16,206,168	7,581,291	876,716
<b>Total revenues</b>	<b>56,241,223</b>	<b>50,845,141</b>	<b>48,272,376</b>	<b>47,329,995</b>	<b>39,728,697</b>
<b>Expenditures</b>					
General government	12,490,794	10,802,462	8,099,455	6,909,977	12,969,980
Public safety	16,866,435	15,642,763	14,724,998	13,884,510	13,788,261
Public works	2,444,253	1,914,825	1,353,085	1,242,943	726,480
Parks and recreation	3,304,477	2,660,915	2,598,935	2,300,901	2,312,924
Cultural arts center	928,571	787,168	643,463	704,021	587,931
Capital outlay	11,924,434	6,335,556	13,623,069	7,165,820	1,748,317
Debt service					
Principal	69,796	3,565,534	325,314	460,000	1,188,430
Interest and fiscal charges	24,162	266,586	200,938	420,257	2,463,746
<b>Total expenditures</b>	<b>48,052,922</b>	<b>41,975,809</b>	<b>41,569,257</b>	<b>33,088,429</b>	<b>35,786,069</b>
Excess (deficiency) of revenues over (under) expenditures	8,188,301	8,869,332	6,703,119	14,241,566	3,942,628

**CITY OF ROHNERT PARK**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (UNAUDITED) (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
*(modified accrual basis of accounting)*

	Fiscal Year				
	2021	2020	2019	2018	2017
<b>Other Financing Sources (Uses)</b>					
Issuance of debt and loans	\$ -	\$ -	\$ 540,230	\$ -	\$ 420,643
Proceeds from the sale of capital assets	202,053	414	97,235	6,859,397	2,050,769
Transfers in	18,254,920	17,460,345	9,294,538	17,074,498	11,338,071
Transfers out	(18,122,286)	(13,099,165)	(11,365,592)	(20,339,273)	(15,291,475)
Total other financing sources (uses)	334,687	4,361,594	(1,433,589)	3,594,622	(1,481,992)
Special item - intergovernmental transfers	-	-	-	(13,905,792)	-
Net change in fund balances	\$ 7,896,453	\$ 2,100,666	\$ 20,444,260	\$ 6,209,723	\$ 11,061,579
Debt service as a percentage of noncapital expenditures	0.2%	0.3%	0.4%	1.1%	0.5%

**CITY OF ROHNERT PARK**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (UNAUDITED) (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
*(modified accrual basis of accounting)*

	Fiscal Year				
	2016	2016	2015	2014	2013
<b>Other Financing Sources (Uses)</b>					
Issuance of debt and loans	\$ 339,738	\$ 249,782	\$ 150,000	\$ -	\$ -
Proceeds from the sale of capital assets	544,822	1,442,823	4,000	-	-
Transfers in	13,213,866	15,775,752	10,242,332	5,005,015	30,274,573
Transfers out	(16,537,028)	(20,349,349)	(18,266,807)	(5,274,014)	(30,309,158)
Total other financing sources (uses)	(2,438,602)	(2,880,992)	(7,870,475)	(268,999)	(34,585)
Special item - intergovernmental transfers	-	-	-	-	-
Net change in fund balances	<u>\$ 5,749,699</u>	<u>\$ 5,988,340</u>	<u>\$ (1,167,356)</u>	<u>\$ 13,972,567</u>	<u>\$ 3,908,042</u>
Debt service as a percentage of noncapital expenditures	10.4%	1.9%	3.4%	10.7%	12.7%

**CITY OF ROHNERT PARK**  
**TAX REVENUES BY SOURCE OF GENERAL FUND (UNAUDITED)**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Property In-Lieu			Franchise	Transient Occupancy	Real Property Transfer	Total
	Property	Vehicle Licenses Fee	(a) Sales & Use				
2012	\$ 3,252,056	\$ 2,630,122	\$ 9,062,981	\$ 1,695,706	\$ 1,940,536	\$ 113,677	\$ 18,695,078
2013	3,517,309	2,747,818	9,555,854	1,682,427	2,202,885	126,804	19,833,097
2014	3,875,521	2,948,341	10,541,059	1,981,803	2,814,059	131,308	22,292,091
2015	3,564,329	2,917,304	10,493,451	2,068,761	2,980,129	128,994	22,152,968
2016	4,009,906	3,254,816	10,483,969	2,221,543	3,255,970	203,345	23,429,549
2017	4,358,477	3,458,927	11,244,782	2,398,910	3,447,669	221,204	25,129,969
2018	4,397,565	3,458,927	12,684,366	2,594,906	5,000,722	273,934	28,410,420
2019	5,296,170	3,791,172	13,498,326	2,722,163	4,606,073	333,131	30,247,035
2020	6,219,631	4,131,432	12,920,781	2,910,746	3,600,766	244,749	30,028,105
2021	5,834,285	4,344,063	14,270,596	2,880,041	3,134,882	357,595	30,821,462

Change

2012 to 2021	79.4%	65.2%	57.5%	69.8%	61.5%	214.6%	64.9%
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Notes:

(a) The City direct tax rate of 0.50% (Rohnert Park Essential City Services Temporary Funding Measure E) was approved by Rohnert Park citizens on June 8, 2010 and went into effect on October 1, 2010. This tax rate expired on Sept 30, 2015. It has been extended by Measure A (Rohnert Park Continuation of Essential City Services Funding Measure) which was approved by the voters on November 5, 2013. Measure A shall not expire, unless terminated by a unanimous vote of the City Council.

Source: City Finance Department.



**CITY OF ROHNERT PARK**  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY (UNAUDITED)**  
**LAST TEN FISCAL YEARS**  
*(dollars in thousands)*

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<b>Fiscal Year</b>	<b>Real Property Assessed/Market Value</b>	<b>Personal Property Assessed/Market Value</b>	<b>Total Assessed/Market Value</b>	<b>Percentage of Change in Market Value</b>	<b>Basic Direct Rate</b>
2012	\$ 3,611,567	\$ 107,759	\$ 3,719,326	-0.02%	1.00%
2013	3,509,762	103,730	3,613,492	-2.85%	1.00%
2014	3,633,619	114,420	3,748,039	3.72%	1.00%
2015	3,907,910	119,759	4,027,669	7.46%	1.00%
2016	4,143,111	122,372	4,265,483	5.90%	1.00%
2017	4,461,643	118,089	4,579,732	7.37%	1.00%
2018	4,746,747	123,350	4,870,097	6.34%	1.00%
2019	5,201,246	142,007	5,343,253	9.72%	1.00%
2020	5,682,513	143,889	5,826,402	9.04%	1.00%
2021	5,979,966	148,612	6,128,578	5.19%	1.00%

Notes:

(a) The State of California Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed one percent of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100 percent of market value as defined by Article XIII A and may be adjusted no more than two percent per year unless the property is improved, sold or transferred. Because of this method of assessment, the City does not have a reasonable basis for estimating the actual value of taxable property and this information is not presented above.

(b) The State Legislature has determined the method of distribution of receipts from a one percent tax levy among the counties, cities, school districts and other districts.

Source: Sonoma County Auditor-Controller-Treasurer-Tax Collector

**CITY OF ROHNERT PARK**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES (UNAUDITED)**  
**LAST TEN FISCAL YEARS**  
*(rate per \$1,000 of assessed value)*

Fiscal Year	Basic Direct Rate (b)	Overlapping Rates ( a )					Total Tax Rate (c)	
		Rohnert Park		Santa	Santa	Bellevue School District		
		Cotati School District	Warm Springs Dam	Rosa Junior College	Rosa High School			
2012	1.00	0.100	0.007	0.025	0.058	0.068	0.258	1.258
2013	1.00	0.100	0.007	0.021	0.058	0.071	0.256	1.256
2014	1.00	0.110	0.007	0.019	0.055	0.074	0.265	1.265
2015	1.00	0.164	0.007	0.018	0.052	0.088	0.329	1.329
2016	1.00	0.151	0.007	0.016	0.075	0.086	0.335	1.335
2017	1.00	0.139	0.007	0.040	0.071	0.086	0.343	1.343
2018	1.00	0.167	0.007	0.037	0.059	0.089	0.359	1.359
2019	1.00	0.165	0.007	0.036	0.062	0.093	0.363	1.363
2020	1.00	0.164	0.007	0.037	0.049	0.091	0.348	1.348
2021	1.00	0.156	0.007	0.037	0.036	0.095	0.331	1.331

Notes:

(a) Overlapping rates are those of local and county governments that apply to property owners within the City of Rohnert Park. Not all overlapping rates apply to all Rohnert Park property owners; for example, school districts' rates apply only to property owners within those districts' geographic boundaries.

(b) In 1978, California voters passed Proposition 13, which set the property tax rate at a 1% fixed amount. This 1% is shared by all taxing agencies for which the subject property resides within. In addition to the 1% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

(c) Rates for Sonoma County Tax Rate Areas 007-000 through 007-019 are represented in this table.

Source: Sonoma County Auditor-Controller-Treasurer-Tax Collector

**CITY OF ROHNERT PARK  
PROPERTY TAX LEVIES AND COLLECTIONS (UNAUDITED)  
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 2,539,634	\$ 2,539,634	100%	-	\$ 2,539,634	100%
2013	2,440,436	2,440,436	100%	-	2,440,436	100%
2014	2,663,675	2,663,675	100%	-	2,663,675	100%
2015	2,870,668	2,870,668	100%	-	2,870,668	100%
2016	3,041,634	3,041,634	100%	-	3,041,634	100%
2017	3,169,350	3,169,350	100%	-	3,169,350	100%
2018	3,313,990	3,313,990	100%	-	3,313,990	100%
2019	3,805,090	3,805,090	100%	-	3,805,090	100%
2020	3,735,072	3,735,072	100%	-	3,735,072	100%
2021	4,152,724	4,152,724	100%	-	3,735,072	100%

Note:

(a) The City participates in the Sonoma County Teeter Plan whereby all taxes are remitted to the City each year. Amounts reported are for secured property taxes only.

Source: Sonoma County Auditor-Controller-Treasurer-Tax Collector

**CITY OF ROHNERT PARK**  
**TAXABLE SALES BY CATEGORY (UNAUDITED)**  
**LAST TEN YEARS**  
*(dollars in thousands)*

	<b>For the Year Ended</b>				
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
All other outlets	\$ 1,369	\$ 2,026	\$ 2,445	\$ 1,770	\$ 2,411
Apparel stores	16,319	13,048	15,910	15,855	15,823
Auto dealers and supplies	27,672	25,431	27,657	29,175	26,291
Building materials and farm tools	121,836	104,665	99,763	117,992	92,297
Eating and drinking establishments	95,178	96,146	105,594	119,073	98,917
Food stores	32,895	32,718	33,769	34,738	33,344
General merchandise	300,866	290,107	299,845	266,588	261,648
Home furnishings and appliances	25,595	19,671	39,756	47,639	48,077
Other retail stores	60,248	58,323	63,386	57,763	52,456
Service stations	42,907	48,404	52,491	48,815	41,602
Packaged Liquor and Drug Stores	11,333	9,822	7,561	6,770	7,249
<b>Total</b>	<b>\$ 736,217</b>	<b>\$ 700,360</b>	<b>\$ 748,177</b>	<b>\$ 746,178</b>	<b>\$ 680,115</b>
City direct sales tax rate	0.50%	0.50%	0.50%	0.50%	0.50%

Source: Muni Services Sales Tax & Economic Review for the City of Rohnert Park

**CITY OF ROHNERT PARK**  
**TAXABLE SALES BY CATEGORY (UNAUDITED) (CONTINUED)**  
**LAST TEN YEARS**  
*(dollars in thousands)*

	<b>For the Year Ended</b>				
	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
All other outlets	\$ 1,990	\$ 2,288	\$ 2,233	\$ 2,424	\$ 2,370
Apparel stores	14,988	15,045	12,902	14,621	13,808
Auto dealers and supplies	25,084	23,225	21,223	20,733	19,169
Building materials and farm tools	95,634	98,521	99,472	92,139	79,426
Eating and drinking establishments	97,659	103,267	96,427	75,454	70,882
Food stores	33,323	34,957	34,972	35,416	38,032
General merchandise	242,180	244,789	243,471	252,386	239,845
Home furnishings and appliances	36,485	31,495	29,076	29,099	24,899
Other retail stores	45,394	37,550	34,261	34,733	41,245
Service stations	42,013	47,065	53,506	47,070	38,765
Packaged Liquor and Drug Stores	7,592	7,463	8,434	7,376	6,917
<b>Total</b>	<b>\$ 642,342</b>	<b>\$ 645,665</b>	<b>\$ 635,977</b>	<b>\$ 611,451</b>	<b>\$ 575,358</b>
City direct sales tax rate	0.50%	0.50%	0.50%	0.50%	0.50%

Source: Muni Services Sales Tax & Economic Review for the City of Rohnert Park

**CITY OF ROHNERT PARK**  
**TOP TEN PRINCIPAL PROPERTY TAX PAYERS (UNAUDITED)**  
**CURRENT AND FOUR YEARS AGO**  
*(dollars in thousands)*

	<u>2021</u>		<u>2017</u>	
	<u>Total Taxes Paid</u>	<u>Rank</u>	<u>Total Taxes Paid</u>	<u>Rank</u>
Antheia LP	\$ 751,887	1	\$ 736,200	1
Kotlier Ernest M Et Al	641,262	2	619,012	2
Sonoma Mountain Village LLC Et Al	597,909	3	565,068	4
Bell Fund Redwood Creek LP	586,178	4	-	
Scarpa Steven J TR	541,763	5	606,667	3
Richmond American Homes of Maryland Inc	522,174	6	-	
AMFP IV Creekview LLC	515,071	7	-	
CLPF - Oak View at Sonoma Hills LP	486,011	8	470,068	7
Rohnert Park 668 LP	460,681	9	-	
KB Home South Bay Inc	435,216	10	-	
Columbia Redwood Creek LLC	-		522,616	5
Penn Grove Mountain LLC	-		470,788	6
Crossbrook Apartments Et Al	-		415,959	8
Knickerbocker Properties Inc XXXVIII	-		355,402	9
4855 Snyder Lane LLC	-		351,793	10
Total	<u>\$ 5,538,152</u>		<u>\$ 5,113,573</u>	

Source: County of Sonoma Auditor-Controller Treasurer-Tax Collector

**CITY OF ROHNERT PARK**  
**RATIOS OF OUTSTANDING DEBT BY TYPE (UNAUDITED)**  
**LAST TEN FISCAL YEARS**  
*(dollars in thousands, except per capita)*

Fiscal Year	Government-type Activities				
	Redevelopment Bonds (a)	Certificates of Participation	Lease Revenue Bonds (b)	Loan Payable	Capital Leases
2012	-	3,280	465	-	705
2013	-	3,090	473	-	594
2014	-	2,895	447	127	515
2015	-	-	418	250	-
2016	-	-	387	681	-
2017	-	-	356	957	-
2018	-	-	-	794	-
2019	-	-	-	1,122	-
2020	-	-	-	897	-
2021	-	-	-	809	-

Notes:

(a) Due to the dissolution of the RDA during fiscal year 2012, the bonds were transferred to the Successor Agency.

(b) Due to the dissolution of the RDA during fiscal year 2012, 90% of the Lease revenue bonds were transferred to the Successor Agency.

Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.

Source: City Finance Department

**CITY OF ROHNERT PARK**  
**RATIOS OF OUTSTANDING DEBT BY TYPE (UNAUDITED) (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
*(dollars in thousands, except per capita)*

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Fiscal Year	Business-type Activities			Total Primary Government	Percentage of Personal Income (c)	Per Capita
	Water Revenue Bonds	Sewer Certificates of Participation	Sewer Refunding Bonds			
2012	5,390	11,624	-	21,464	1.88	523
2013	5,145	11,340	-	20,642	1.86	501
2014	4,848	11,082	-	19,914	1.81	489
2015	4,586	10,769	-	16,023	1.39	390
2016	3,422	10,447	-	14,937	1.24	356
2017	3,255	10,114	-	14,682	1.16	349
2018	-	-	9,850	10,644	0.78	244
2019	-	-	9,466	10,588	0.75	244
2020	-	-	9,071	9,968	0.70	231
2021	-	-	8,662	9,471	0.64	223

Notes:

(c) Percentage of Personal Income is calculated using personal income based on the calendar year.

Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.

Source: City Finance Department



**CITY OF ROHNERT PARK**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT (UNAUDITED)**  
**AS OF JUNE 30, 2021**  
*(dollars in thousands)*

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
<b>Debt repaid with property taxes</b>			
Cotati-Rohnert Park Unified School District			
2014A	\$ 23,120	81.088%	\$ 18,747
2014B	11,505	81.088%	9,329
2014C	24,410	81.088%	19,794
2014E	32,550	81.088%	26,394
2016A	29,000	81.088%	23,515
2016B	2,180	81.088%	1,768
2016C	25,355	81.088%	20,560
2016D	18,600	81.088%	15,082
#20R	4,335	81.088%	3,515
Sonoma County Junior College District			
#2R	131,280	6.283%	8,248
2014A	65,460	6.283%	4,113
2014B	159,465	6.283%	10,019
Subtotal, overlapping debt	527,260		161,084
<b>City direct debt</b>			<u>809</u>
<b>Total direct and overlapping debt</b>			<u>\$ 161,893</u>

Notes:

(a) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

(b) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City.

Source: Sonoma County Auditor-Controller-Treasurer-Tax Collector

**CITY OF ROHNERT PARK**  
**LEGAL DEBT MARGIN INFORMATION (UNAUDITED)**  
**LAST TEN FISCAL YEARS**  
*(dollars in thousands)*

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**Legal Debt Margin Calculation for Fiscal Year 2021**

Total Assessed value	\$ 6,128,578
Debt limit (15% of assessed value)	919,287
Debt applicable to limit:	
General obligation bonds	<u>-</u>
Legal debt margin	<u><u>\$ 919,287</u></u>

	<b>Fiscal Year</b>				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Debt limit	\$ 919,287	\$ 873,960	\$ 801,488	\$ 730,514	\$ 686,960
Total net debt applicable to limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal debt margin	<u><u>\$ 919,287</u></u>	<u><u>\$ 873,960</u></u>	<u><u>\$ 801,488</u></u>	<u><u>\$ 730,514</u></u>	<u><u>\$ 686,960</u></u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

Source: Sonoma County Auditor-Controller-Treasurer-Tax Collector

**CITY OF ROHNERT PARK**  
**LEGAL DEBT MARGIN INFORMATION (UNAUDITED) (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
*(dollars in thousands)*

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	<b>Fiscal Year</b>				
	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Debt limit	\$ 639,823	\$ 604,150	\$ 562,206	\$ 542,024	\$ 564,587
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	<u>\$ 639,823</u>	<u>\$ 604,150</u>	<u>\$ 562,206</u>	<u>\$ 542,024</u>	<u>\$ 564,587</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

Source: Sonoma County Auditor-Controller-Treasurer-Tax Collector

**CITY OF ROHNERT PARK**  
**PLEDGED REVENUE COVERAGE (UNAUDITED)**  
**LAST TEN FISCAL YEARS**  
*(dollars in thousands)*

Fiscal Year	Water Revenue Bonds						Coverage
	Utility Revenues (b)	Less:	Net	Debt Service			
		Operating Expenses (c)	Available Revenue	Principal	Interest		
2012	6,566	4,577	1,989	240	231	4.22	
2013	7,450	5,091	2,359	245	223	5.04	
2014	7,040	5,149	1,891	255	215	4.02	
2015	6,332	5,750	582	265	206	1.24	
2016	6,600	5,151	1,449	265	205	3.08	
2017	7,157	6,007	1,150	170	147	3.63	
2018	8,453	6,138	2,315	3,285	134	0.68	
2019	9,031	5,911	3,120	-	-	n/a	
2020	10,294	5,861	4,433	-	-	n/a	
2021	10,295	5,695	4,600	-	-	n/a	

Notes:

(a) The Sewer Revenue Certificates of Participation were issued by the Rohnert Park Financing Authority pursuant to an Installment Purchase Agreement with the City of Rohnert Park. All Net Revenues and amounts on deposit in the Revenue Fund (other than amounts on deposit therein required to pay Operation and Maintenance Costs) are irrevocably pledged to the payment of the Installment Payments and the Net Revenues shall not be used for any other purpose while any of the Installment payments remain unpaid. The Certificates of Participation were refunded in fiscal year 2018 through the issuance of Refunding Bonds that has the same restrictions.

(b) Water Utility revenues include operating revenues and investment income, while sewer utility revenues includes only operating revenue.

(c) Water and sewer operating expenses excludes depreciation expense. Sewer operating expenses include capital outlay for equipment.

Source: City Finance Department

**CITY OF ROHNERT PARK**  
**PLEDGED REVENUE COVERAGE (UNAUDITED) (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
*(dollars in thousands)*

Fiscal Year	Sewer Revenue Certificate of Participation / Refunding Bonds						Coverage
	Utility Revenues (b)	Less:	Net	Debt Service			
		Operating Expenses (c)	Available Revenue	Principal	Interest		
2012	10,934	9,910	1,024	275	542	1.25	
2013	12,523	11,061	1,462	280	532	1.80	
2014	13,417	10,951	2,466	295	522	3.02	
2015	13,217	11,928	1,289	305	512	1.58	
2016	12,723	10,621	2,102	315	500	2.58	
2017	13,648	11,862	1,786	325	488	2.20	
2018	14,717	11,830	2,887	400	298	4.14	
2019	16,156	12,192	3,964	330	370	5.66	
2020	15,957	12,491	3,466	340	360	4.95	
2021	15,380	12,325	3,055	355	346	4.36	

Notes:

(a) The Sewer Revenue Certificates of Participation were issued by the Rohnert Park Financing Authority pursuant to an Installment Purchase Agreement with the City of Rohnert Park. All Net Revenues and amounts on deposit in the Revenue Fund (other than amounts on deposit therein required to pay Operation and Maintenance Costs) are irrevocably pledged to the payment of the Installment Payments and the Net Revenues shall not be used for any other purpose while any of the Installment payments remain unpaid. The Certificates of Participation were refunded in fiscal year 2018 through the issuance of Refunding Bonds that has the same restrictions.

(b) Water Utility revenues include operating revenues and investment income, while sewer utility revenues includes only operating revenue.

(c) Water and sewer operating expenses excludes depreciation expense. Sewer operating expenses include capital outlay for equipment.

Source: City Finance Department

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**CITY OF ROHNERT PARK**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS (UNAUDITED)**  
**LAST TEN FISCAL YEARS**

<b>Year</b>	<b>City Population</b>	<b>Personal Income (a) (b)</b>	<b>Per Capita Income (b)</b>	<b>School Enrollment</b>	<b>County Unemployment Rate (c)</b>	<b>City Unemployment Rate (c)</b>
2012	41,034	1,143,864	27,876	5,946	9.0%	8.1%
2013	41,184	1,107,355	26,888	5,770	7.1%	6.6%
2014	40,722	1,098,965	26,987	5,788	6.0%	5.9%
2015	41,077	1,151,553	28,034	5,765	5.2%	5.2%
2016	42,003	1,208,762	28,778	5,855	4.3%	4.4%
2017	42,067	1,267,731	30,136	5,839	3.2%	3.3%
2018	43,598	1,365,010	31,309	5,804	3.0%	2.9%
2019	43,339	1,403,534	32,385	5,733	2.8%	2.8%
2020	43,069	1,432,432	33,259	5,658	11.6%	13.1%
2021	42,484	1,476,956	34,765	5,651	5.8%	6.1%

Notes:

- (a) Personal Income dollars are in thousands.
- (b) Per Capita Income is based on the calendar year.
- (c) Average unemployment rate as of June.

Sources:

Population, Per Capita Income: Sonoma County Economic Development Board (ESRI Business Analyst Report).  
 School Enrollment: Cotati-Rohnert Park Unified School District.  
 Unemployment Rates: California Employment Development Board Labor Force Statistics.

**CITY OF ROHNERT PARK  
 PRICIPAL EMPLOYERS (UNAUDITED)  
 CURRENT YEAR AND NINE YEARS AGO**

<u>Employer</u>	<u>2021</u>			<u>2012</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Sonoma State University	1,410	1	6.62%	1,000	1	4.41%
Cotati-Rohnert Park Unified School District	573	2	2.69%	492	2	2.17%
City of Rohnert Park	349	3	1.64%	155	7	0.68%
Comcast Cable Communications	210	4	0.00%	-	-	-
Costco Wholesale #659	189	5	0.89%	250	4	1.10%
Idex Health Science LLC	185	6	0.87%	-	-	0.00%
Wal-Mart Store #1755	183	7	0.86%	263	3	-
Home Depot #641	136	8	0.64%	153	8	0.67%
Target #852	130	9	0.61%	218	5	-
Rieke Corporation dba Innovative Molding	128	10	0.60%	-	-	0.00%
DC Power Systems	-	-	0.00%	200	6	-
State Farm Insurance	-	-	0.00%	-	-	0.00%
Safeway	-	-	0.00%	135	9	0.59%
Double Tree	-	-	0.00%	123	10	0.54%
<b>Total</b>	<b>3,493</b>		<b>16.40%</b>	<b>2,989</b>		<b>10.17%</b>
<b>Total City Employment</b>	<b>21,300</b>			<b>22,700</b>		

Note:  
 Sonoma State University is not within the Rohnert Park City limits, but has been included in the schedule because it is a significant contributor to the City's economy.

Source: 2012 City of Rohnert Park CAFR  
 2021 City of Rohnert Park Business Licensing; Sonoma State University, Cotati-Rohnert Park Unified School District  
 2021 Total City Employment from California Economic Development Department



**CITY OF ROHNERT PARK**  
**FULL-TIME-EQUIVALENT CITY GOVERNMENT EMPLOYEES**  
**BY FUNCTION/PROGRAM (UNAUDITED)**  
**LAST TEN FISCAL YEARS**

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General government										
City Manager's Office	7.25	7.25	6.85	6.60	6.60	6.70	6.59	6.50	6.40	6.00
Finance	14.00	14.00	14.00	14.00	12.00	12.00	9.70	10.50	10.50	10.00
Information Systems	3.00	4.00	4.48	4.18	4.18	3.20	2.75	2.75	2.00	2.00
Development Services (a)	20.06	20.06	19.18	16.43	14.55	13.49	12.33	11.78	11.08	11.00
Human Resource	4.75	4.75	4.75	4.00	4.00	4.00	3.24	3.24	2.25	2.25
Public Safety	102.90	102.90	104.96	105.13	101.38	96.35	90.39	88.76	81.25	80.75
Public Works	46.19	47.24	46.41	45.43	44.06	44.72	43.45	38.47	34.72	34.65
Community Services (b)	6.10	7.05	24.11	24.08	24.93	25.54	20.28	9.06	8.51	5.30
Performing Arts Center	<u>3.15</u>	<u>3.15</u>	<u>9.71</u>	<u>9.56</u>	<u>9.56</u>	<u>11.02</u>	<u>5.68</u>	<u>3.50</u>	<u>3.65</u>	<u>2.00</u>
<b>Total</b>	<b><u>207.40</u></b>	<b><u>210.40</u></b>	<b><u>234.45</u></b>	<b><u>229.41</u></b>	<b><u>221.26</u></b>	<b><u>217.02</u></b>	<b><u>194.41</u></b>	<b><u>174.56</u></b>	<b><u>160.36</u></b>	<b><u>153.95</u></b>

Notes:

Source: City of Rohnert Park FY 2020-21 Adopted Budget

**CITY OF ROHNERT PARK**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM (UNAUDITED)**  
**LAST TEN FISCAL YEARS**

<u>Function/Program</u>	<u>Fiscal Year</u>				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General government					
Building permits issued	1,683	1,284	2,284	2,154	1,747
Building inspections conducted	8,745	9,434	9,157	9,516	8,228
Department of Public Safety - Police					
Physical arrests	2,042	1,954	2,337	2,316	2,320
Parking violations	2,078	1,495	2,438	1,789	1,804
Traffic violations	936	1,102	1,106	1,307	784
Department of Public Safety - Fire					
Emergency responses	4,560	4,522	4,521	4,449	4,060
Inspections	3,152	2,868	4,275	3,569	2,847
Refuse collection					
Refuse collected (average tons per day)	60.93	62.80	67.39	64.75	67.68
Recyclables collected (average tons per day)	24.46	25.04	24.71	21.71	16.49
Parks and recreation					
Sports & Fitness Center Attendance	14,000	90,000	132,000	132,000	122,000
Community Center Attendance (a)	-	-	-	-	59,000
Community Center Program Registration (a)	650	3,500	5,008	4,758	-
Community Center Facility Rental Attendance (a)	-	16,000	40,000	62,422	-
Library					
Volumes in collection	93,806	99,620	105,514	112,113	121,947
Water					
Water main breaks	5	2	5	0	-
Average daily consumption (millions of gallons)	3.90	3.80	3.6	3.84	2.18
Peak daily consumption (millions of gallons)	5.60	5.70	4.90	5.30	4.30
Wastewater					
Average daily sewage pumped (millions of gallons)	2.51	2.95	3.66	4.50	3.80

Note:  
(a) Community Center Attendance is not available in the prior CLASS Software and 2016 and 2017 information are based on estimates. Starting 2018, Community Center Program and Facility Rental Attendance are available with the implementation of new software PerfectMind.

Source: Various City Departments; Sonoma County Library

**CITY OF ROHNERT PARK**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM (UNAUDITED) (CONTINUED)**  
**LAST TEN FISCAL YEARS**

<u>Function/Program</u>	<u>Fiscal Year</u>				
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General government					
Building permits issued	1,345	1,306	1,068	722	658
Building inspections conducted	836	3,343	1,452	946	902
Department of Public Safety - Police					
Physical arrests	2,522	2,014	2,075	2,015	1,819
Parking violations	1,632	1,710	1,753	2,136	2,106
Traffic violations	728	1,218	1,559	1,539	1,248
Department of Public Safety - Fire					
Emergency responses	4,118	3,948	3,560	3,189	3,325
Inspections	1,787	1,690	1,441	1,268	1,427
Refuse collection					
Refuse collected (average tons per day)	63.33	46.93	47.28	51.36861878	54.35
Recyclables collected (average tons per day)	19.03	14.37	19.41	23.44790055	22.64
Parks and recreation					
Sports & Fitness Center Attendance	107,000	116,700	113,540	114,138	110,710
Community Center Attendance	59,000	58,400	52,000	54,819	44,912
Community Center Program Registration	-	-	-	-	-
Community Center Facility Rental Attendance	-	-	-	-	-
Library					
Volumes in collection	109,762	108,744	100,979	100,000	97,382
Water					
Water main breaks	3	2	1	1	1
Average daily consumption (millions of gallons)	2.13	3.89	4.57	4.43	3.94
Peak daily consumption (millions of gallons)	5.10	5.50	5.48	6.03	5.60
Wastewater					
Average daily sewage pumped (millions of gallons)	2.80	3.11	3.30	3.40	3.18

Note:

Source: Various City Departments; Sonoma County Library

**CITY OF ROHNERT PARK**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM (UNAUDITED)**  
**LAST TEN FISCAL YEARS**

<b>Function/Program</b>	<b>Fiscal Year</b>				
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Department of Public Safety					
Public Safety Stations -Police & Fire combined	4	3	3	3	3
Public Safety Officers-Police & Fire combined	71	73	71	59	71
Other public works					
Streets (miles)	101	100	92	92	92
Streetlights	2982	2982	2982	2982	2982
Parks and recreation					
Acreage	127	127	120	120	116
Playgrounds	29	29	27	27	20
Baseball/softball diamonds	16	16	16	16	10
Soccer/football fields	20	20	20	20	12
Tennis courts	25	25	25	25	23
Water					
Water mains (miles) (b)	110	121.7	121	121	118
Recycled water (miles) (c)	16.7	15	15	13	-
Fire hydrants	1132	1584	1578	1,555	1,477
Storage capacity (thousands of gallons)	5171	5171	4375	4,375	4,375
Wastewater					
Sanitary sewers (miles)	93.5	91.4	91	85	86
Sanitary sewers force mains (miles) (a)	9	9	9	9	-
Storm sewers (miles)	81.6	75	75	69	34

Notes:

- (a) Correction made to number of streetlights starting from 2017 as reconciliation with PG&E was done in Fiscal Year 2021
- (b) Starting 2021, water main miles and fire hydrants only include City maintained sections. Prior years include privately maintained sections.
- (c) Starting 2018, recycled water (miles) and sanitary sewers force mains (miles) were added to better reflect Capital Asset Statistics.

Source: Various City Departments

**CITY OF ROHNERT PARK**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM (UNAUDITED) (CONTINUED)**  
**LAST TEN FISCAL YEARS**

<b><u>Function/Program</u></b>	<b>Fiscal Year</b>				
	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Department of Public Safety					
Public Safety Stations -Police & Fire combined	3	3	3	3	3
Public Safety Officers-Police & Fire combined	59	62	61	59	60
Other public works					
Streets (miles)	92	92	90	90	86
Streetlights	2,941	2,941	2,941	2,837	2,817
Parks and recreation					
Acreage	116	116	107	107	105
Playgrounds	20	20	24	24	24
Baseball/softball diamonds	10	10	10	10	10
Soccer/football fields	12	12	12	12	11
Tennis courts	23	23	25	25	25
Water					
Water mains (miles)	116	116	116	116	110
Recycled water (miles) (a)	-	-	-	-	17
Fire hydrants	1,470	1,470	1,470	1,470	1,132
Storage capacity (thousands of gallons)	4,375	4,375	4,375	4,375	5,171
Wastewater					
Sanitary sewers (miles)	85	85	85	85	94
Sanitary sewers force mains (miles) (a)	-	-	-	-	9
Storm sewers (miles)	33	33	33	33	82

Source: Various City Departments

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