

Arcade Creek

Recreation and Park District

BOARD OF DIRECTORS MEETING
THURSDAY NOVEMBER 18, 2021 @ 6:00 p.m.
At the Herzog Community Center Maple (Large) Room
4855 Hamilton Street, Sacramento, CA 95841

AGENDA

1. **Call to Order and perform Roll Call.** (Chair – Alex Vassar)
2. **Public Comment** – this is the opportunity for members of the public to address the Board on any topic within the Board’s jurisdiction NOT listed on the agenda. The Board will take comments only but cannot act upon any item not listed on the Agenda.
Each speaker will be limited to five minutes of time.
The Board will not receive comments relating to District Personnel during this time. These comments must be made in writing to the General Manager and in the case of the General Manager made in writing to the Chairperson of the Board.
Questions about the daily operation of the park district should be directed to the General Manager during normal working hours when possible.
Comments related to a specific item on the agenda will be received by the Board at that time during the meeting.
Members of the public may gain recognition by registering with the Secretary to the Board prior to the start of the meeting or by raising their hand to be recognized by the Chairperson of the Board at the time they wish to speak, and public comment is welcomed.
Although public comments on agenda items are welcomed during each discussion, public comments of a general nature will not be received once the Board Chair has closed the Public Comment period.
3. **Announcements** (Staff)
4. **Presentation(s)**
 - a. Report from Larry Bain CPA of the FY 2020-21 Annual Audit
5. **Consent Agenda**—*these items are expected to be routine and noncontroversial. Any Board member may ask that an item be removed from the Consent Items list and it will be considered as a separate item under New Business. The Board by motion and second will be asked to approve all items on the list without discussion.*
 - a. **Draft Meeting Minutes:** Board Meeting 10/21/2021, Finance - Budget 11/4/2021
 - b. FY 21-22 Period 4 **Financial Reports 339A**
 - c. FY 21-22 Period 4 **Financial Reports 339D**
 - d. FY 21-22 Period 4 **Multi Accounts Revenue Reports**
 - e. FY 21-22 Period 4 **Payroll Report**
 - f. FY 21-22 Period 4 **Rental & Misc. Revenue Report**
 - g. Correspondence **received and sent**
 - h. Patrol Report
 - i. General Managers Report
 - j. AB 361 Subsequent Resolution 2021-11

Mailing Address: PO Box 418114, Sacramento, CA 95841-8114
Physical Address: 4855 Hamilton Street, Sacramento, California 95841-3414
(916) 482-8377 Fax (916) 483-1320 Email: acrpdpd@acrpdpd.com

6. Old Business

- a. Update Prop 68

7. New Business

- a. Approve annual audit report for FY 2020-21 from Larry Bain, C.P.A.

8. Board Discussion

- a. General discussion on topics for future meetings.

9. Adjournment of the meeting. The next regular Board of Directors meeting will be held Thursday December 16, 2021, at 6:00 p.m.

NOTICE

Where proper or considered necessary, the Board may act on any item listed on the Agenda; including items listed as information items. Public documents relating to any open session item(s) listed on this agenda that are distributed to the members of the Board of Directors less than 72 hours before the meeting is available for public inspection in the District's Office at 4855 Hamilton Street, Sacramento, CA 95841.

In compliance with the Americans with Disabilities Act, if you have a disability, and you need a related modification or accommodation to take part in this meeting, please contact the Arcade Creek Recreation and Park District office at (916) 482-8377. Requests must be made as early as possible, and at least three full business days (72-hours) before the start of the meeting.

The Agenda is posted on the District's website (www.acrpd.com), are electronically mailed to residents whom have requested an electronic version and are posted for public inspection on the bulletin board just outside the District Office's front door. A full hard copy is available at the front desk a minimum of 72 hours in advance.

Meeting Date November 18, 2021		Item # 4 a
Subject: Presentation: by Larry Bain, CAP of the Fiscal Year 2020-21 Annual Audit		
Initiated or requested by <input type="checkbox"/> Board <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other	Item Type <input checked="" type="checkbox"/> Informational <input type="checkbox"/> Direction <input type="checkbox"/> Action	Report coordinated or prepared by <i>Kim Cook</i> Office Manager
Objective Review and receive annual audit for FY 2020-21		
Background This is a presentation of the annual Financial Audit for the Fiscal Year 2020-21		
Analysis This ends the process required by law for Local Government Agencies. The District is in the fifth year of a five year contract with Larry Bain, CPA		
Budget/Cost Information Annual contract amount \$5,495.00		
Proposed Action Receive report		
Alternative Actions None		
Coordination and Review This is a standard practice of the Board.		Attachment(s) 1) Copy of the Audit Report for FY 2020-21 2) Management Report

**ARCADE CREEK RECREATION
AND PARK DISTRICT**

FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2021

ARCADE CREEK RECREATION AND PARK DISTRICT

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LARRY BAIN, CPA

An Accounting Corporation

2148 Frascati Drive, El Dorado Hills, CA / 916.601-8894
lpbain@sbcglobal.net

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Arcade Creek Recreation and Park District
Sacramento, California

We have audited the accompanying financial statements of the governmental activities and fund information of Arcade Creek Recreation and Park District as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively make up the 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 the accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our Responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes 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 District'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 District'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 financial statement presentation.

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 basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and fund information of the Arcade Creek Recreation and Park District as of June 30, 2021, and the changes in financial position, of those activities and funds for the fiscal year then ended in conformity with U.S. generally accepted accounting principles.

Other Matters

Required Supplementary Information

The Arcade Creek Recreation and Park District has not presented the Management Discussion and Analysis, that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The required supplementary information other than Management Discussion and Analysis, described as the budgetary comparison for the General fund on page 22 the Arcade Creek Recreation and Park District Employees' Retirement System Schedule of the District's Proportionate Share of the Net Pension Liability and the Retirement System Schedule of the District's Contributions on pages 23 and 24,; be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Larry Bain, CPA
An Accounting Corporation

October 18, 2021

ARCADE CREEK RECREATION AND PARK DISTRICT

**STATEMENT OF NET POSITION
JUNE 30, 2021**

	Governmental Activities
Assets	
Cash and investments	\$ 435,521
Interest receivable	2,334
Restricted cash and investments	508,461
Total Current Assets	<u>946,316</u>
Noncurrent assets	
Capital assets:	
Land	264,541
Buildings and improvements	7,732,637
Equipment	171,047
Less: accumulated depreciation	<u>(4,107,353)</u>
Total noncurrent assets	<u>4,060,872</u>
Total assets	<u>5,007,188</u>
Deferred Outflows of Resources	
Deferred outflows pensions	<u>396,748</u>
Liabilities	
Current liabilities:	
Claims payable	20,368
Accrued payroll	6,286
Deposits from others	294
Line of credit	3,500
Total Current Liabilities	<u>30,448</u>
Noncurrent liabilities:	
Due within one year	35,590
Due in more than one year	509,184
Total noncurrent liabilities	<u>544,774</u>
Total liabilities	<u>575,222</u>
Deferred Inflows of Resources	
Deferred inflows-pension	<u>110,162</u>
Net Position	
Net investment in capital assets	4,060,872
Restricted for other	509,820
Unrestricted net position	147,860
Total net position	<u>\$ 4,718,552</u>

The notes to the financial statements are an integral part of this statement

ARCADE CREEK RECREATION AND PARK DISTRICT

**STATEMENT OF ACTIVITIES
JUNE 30, 2021**

	Program Revenues				
Expenses	Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions	Total	
Governmental Activities:					
Recreation services	\$ 807,430	\$ 59,870	\$ 100,794	\$ 8,131	\$ (638,635)
Interest on long-term debt	9,688				(9,688)
Total governmental activities	\$ 817,118	\$ 59,870	\$ 100,794	\$ 8,131	(648,323)

General Revenues:

Property tax, levied for general purposes	691,898
Investment income	6,051
Other	14,173
Total general revenues	712,122
Change in net position	63,799
Net position - beginning	4,654,753
Net position - ending	\$ 4,718,552

The notes to the financial statements are an integral part of this statement

ARCADE CREEK RECREATION AND PARK DISTRICT

**GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021**

	General Fund	Major Capital Project Funds		Non-Major Special Revenue Fund	Total Governmental Funds
		Developer Deposits	District Projects	ADA Fund	
Assets					
Cash and investments	\$ 385,163	\$ -	\$ 50,358	\$ -	\$ 435,521
Interest receivable	857	1,355	118	4	2,334
Restricted cash and investments		507,095		1,366	508,461
Total assets	\$ 386,020	\$ 508,450	\$ 50,476	\$ 1,370	\$ 946,316
Liabilities and Fund Balances					
Liabilities					
Claims payable	\$ 9,352	\$ -	\$ 11,016	\$ -	\$ 20,368
Accrued payroll	6,286				6,286
Deposits from others			294		294
Line of credit	3,500		-		3,500
Total liabilities	19,138		11,310		30,448
Fund Balances					
Restricted		508,450		1,370	509,820
Assigned	20,779		39,166		59,945
Unassigned	346,103				346,103
Total fund balances	366,882	508,450	39,166	1,370	915,868
Total Liabilities and Fund Balances	\$ 386,020	\$ 508,450	\$ 50,476	\$ 1,370	\$ 946,316

The notes to the financial statements are an integral part of this statement

ARCADE CREEK RECREATION AND PARK DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

Fund balances of governmental funds	\$ 915,868
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.	4,060,872
Some liabilities, including long-term debt and compensated absences are not due and payable in the current period and therefore are not reported in the funds.	<u>(258,188)</u>
Net position of governmental activities	<u><u>\$ 4,718,552</u></u>

The notes to the financial statements are an integral part of this statement

ARCADE CREEK RECREATION AND PARK DISTRICT

**GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
JUNE 30, 2021**

	General Fund	Major Capital Project Funds		Non-Major Special Revenue Fund	Total Governmental Funds
		Developer Deposits	District Projects	Non-major ADA Fund	
Revenues					
Property taxes	\$ 686,350	\$ -	\$ -	\$ -	\$ 686,350
Intergovernmental revenues	13,679				13,679
Use of money and property	62,335	3,334	253	9	65,931
Other revenues	14,164	100,794			114,958
Total revenues	776,528	104,128	253	9	880,918
Expenditures					
Current:					
Recreation and park services	502,106	2,812	11,932		516,850
Debt service					
Principal	27,900				27,900
Interest	9,688				9,688
Capital outlay	-				-
Total expenditures	539,694	2,812	11,932		554,438
Excess (deficit) of revenues over (under) expenditures before other financing sources (uses)	236,834	101,316	(11,679)	9	326,480
Other Financing Sources (Uses)					
Transfers in	-		48,500		48,500
Transfers (out)	(3,500)	(45,000)			(48,500)
Total other financing sources (uses)	(3,500)	(45,000)	48,500		-
Net change in fund balances before significant item	233,334	56,316	36,821	9	326,480
Significant item-UAL lump sum payment	(273,118)				(273,118)
Net change in fund balances	(39,784)	56,316	36,821	9	53,362
Fund balances, beginning of fiscal year	406,666	452,134	2,345	1,361	862,506
Fund balances, end of fiscal year	\$ 366,882	\$ 508,450	\$ 39,166	\$ 1,370	\$ 915,868

The notes to the financial statements are an integral part of this statement

ARCADE CREEK RECREATION AND PARK DISTRICT

**RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN NET POSITION
TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2021**

Net change in fund balances - total governmental funds	\$ 53,362
Amounts reported for governmental activities in the Statement of Activities differs from the amounts reported in the Statement of Revenues, Expenditures and Changes in Fund Balances because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities. The costs of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:	
Cost of assets capitalized	
Depreciation expense	(266,364)
Changes in proportions from the pension do not effect expenditures in the governmental funds, but the change is adjusted through expense in the government-wide statement.	243,818
Payments of long-term debt are recognized as expense in the funds and as a reduction to debt in the statement of net postion	27,900
Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.	<u>5,083</u>
Change in net position of governmental activities	<u>\$ 63,799</u>

ARCADE CREEK RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

Note 1: Summary of Significant Accounting Policies

The District was organized in 1959 by a vote of the public. It is operated under the advisement of a five member Board of Directors duly elected and empowered by the electorate with sole authority over the District's operations. Although the District is now independent from the Sacramento County's Board of Supervisors, its financial activities are still processed through the Sacramento County Auditor-Controller's Office.

In addition to providing recreational programs and services to the community, the District maintains three park sites and areas along Koehler Creek and Arcade Creek. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The District has defined its reporting entity in accordance with accounting principles generally accepted in the United States of America, which provides guidance for determining which governmental activities, organizations and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board. Based on the aforementioned oversight criteria, there are no component units in accordance with Governmental Accounting Standards Board Statement No. 61.

B. Basis of Accounting

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. The District considers property taxes available if they are collected within sixty-days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

ARCADE CREEK RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

C. Non-Current Governmental Assets/Liabilities

GASB Statement 34 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the government-wide statement of net position.

D. Basis of Presentation

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The District's resources are accounted for in these individual funds based on the purposes for which they are to be spent and the means by which spending activity is controlled. For financial reporting, these funds have been grouped into the fund types discussed below.

Governmental Fund Types

Governmental funds are used to account for the District's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is based upon determination of changes in financial position. The following are the District's governmental funds:

General Fund - This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

Special Revenue Funds - This fund accounts for the activity impact fees and other resources that are legally restricted to expenditures for specific purposes.

Capital Project Fund- was established to account for developer fees restricted for park improvements.

E. Use of Estimates

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

F. Restricted Assets

Restricted assets are financial resources generated for a specific purpose such as construction of improvements from developer in lieu deposits. These amounts are restricted, as their use is limited by external requirements.

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 1: Summary of Significant Accounting Policies (Continued)

G. Compensated Absences

Compensated absences represent the vested portion of accumulated vacation and sick leave. In accordance with GASB 16, the liability for accumulated leave includes all salary - related payments that are directly and incrementally connected with leave payments to employees, such as Medicare taxes. A current liability is recorded in the governmental fund type to account for these vested leave accruals, which are expected to be used within the next fiscal year. The non-current (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide financial statement presentation.

H. Capital Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in governmental activities column of the government-wide financial statements. Contributed fixed assets are valued at their estimated fair market value. Capital assets include land, buildings and building improvements and equipment. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000.

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. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded in the government-wide financial statements on the straight-line bases over the useful life of the assets as follows:

<u>Assets</u>	<u>Useful Life</u>
Buildings	50 years
Building improvements	20 years
Improvements other than buildings	35 years
Equipment and machinery	5 to 20 years

I. Property Tax

The District receives property taxes from the County of Sacramento, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District, eliminating the need for an allowance for uncollectible. The County, in return, receives all penalties and interest on delinquent taxes. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 1: Summary of Significant Accounting Policies (Continued)

J. Interfund Transactions

Operating transfers are transactions to allocate resources from one fund to another fund not contingent on the incurrance of specific expenditures in the receiving fund. Interfund transfers are generally recorded as operating transfers in and operating transfers out in the same accounting period. Transfers between governmental funds are netted as part of the reconciliation to the government-wide presentation.

K. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District’s California Public Employees’ Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans’ fiduciary net position should be determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) should be recognized when due and payable in accordance with the benefit terms. Investments should reported at fair value.

Note 2: Cash and Investments

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

Checking account	\$	2,092
Imprest cash		1,000
Cash and investment in the County Treasurer		940,890
Total cash and investments	\$	943,982

A. Investments Authorized by the California Government Code and the Entity’s Investment Policy

The table below identifies the **investment types** that are authorized for Arcade Creek Recreation and Park District by the California Government Code (or the District’s investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District’s investment policy, where more restrictive) that address **interest rate risk, credit 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 District, rather than the general provisions of the California Government Code or the District investment policy.

Authorized Investment Type	Maximum Maturity	Percentage of Portfolio	Investment in One Issuer
Investment pools authorized under CA			
Statutes governed by Government Code	N/A	None	\$40 million
U.S. Treasury Obligations	5 years	None	None
Bank Savings Accounts	N/A	25%	None
Federal Agencies	5 years	75%	None
Commercial Paper	180 days	20%	None
Negotiable Certificates of Deposit	180 days	20%	None
Re-Purchase Agreements	180 days	20%	None
Corporate Debt	5 years	25%	None

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 2: Cash and Investments (Continued)

B. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of and investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investment maturity:

Investment Type	Totals	Remaining Maturity (in Months)	
		12 Months or Less	13-48 Months
Sacramento County*	\$ 940,890	\$ 940,890	\$ -
Totals	\$ 940,890	\$ 940,890	\$ -

*Not subject to categorization

Investments made by the District are summarized below. The investments that are represented by specific identifiable investment securities are classified as to three levels of custodial credit risk within the following categories:

C. Concentrations of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in any one issuer. There are no investments to one issuer exceeding those limits.

D. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. 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 of collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits; The California Government Code requires that a financial institution secured deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2021, the District's deposits balance was \$3,079 and the carrying amount was \$3,092. The difference between the bank balance and the carrying amount, if any, was due to normal outstanding checks and deposits in transit. Of the bank balance, all was covered by the Federal Depository Insurance and none was covered by collateral held in the pledging bank's trust department in the District's name.

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 2: Cash and Investments (Continued)

E. Investment in Government Pool

The District maintains certain cash and investments with the Sacramento County Treasurer in an investment pool. The District's funds are managed in accordance with the investment policy of the County Treasury. On a quarterly basis the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding the categorization of investments and investment risk can be found in the County's financial statements. The Sacramento County's financial statements may be obtained online at the following link: finance.saccounty.net/AuditorController/Pages/.

Required disclosures for the District's investment in the Sacramento County Investment Pool at June 30, 2021 are as follows:

Credit risk	Not rated
Custodial risk	Not applicable
Concentration of credit risk	Not applicable
Interest rate risk	Not available

Note 3: Property Plant and Equipment

Activity for general fixed assets capitalized by the District is summarized below:

	Balance July 1, 2020	Additions	Retirement/ Adjustments	Balance June 30, 2021
Capital assets, not being depreciated:				
Land	\$ 264,541	\$ -	\$ -	\$ 264,541
Capital assets, being depreciated:				
Structures and improvements	7,732,637			7,732,637
Equipment	171,047			171,047
Total capital assets, being depreciated	7,903,684	-		7,903,684
Less accumulated depreciation	(3,840,989)	(266,364)		(4,107,353)
Total capital assets, being depreciated, net	4,062,695	(266,364)		3,796,331
Governmental activities, capital assets, net	\$ 4,327,236	\$ (266,364)	\$ -	\$ 4,060,872

Note 4: Long-Term Liabilities

The following is a summary of changes in the Districts long-term debt for the fiscal year ended June 30, 2021:

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021	Due within One Year
Compensated absences	\$ 26,622	\$ 10,297	\$ (15,380)	\$ 21,539	\$ 7,690
Pension side fund loan	238,500		(27,900)	210,600	27,900
Net pension liability (Note 5)	263,394	49,241		312,635	
Totals	\$ 528,516	\$ 59,538	\$ (43,280)	\$ 544,774	\$ 35,590

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 4: Long-Term Liabilities (Continued)

Long-term liability obligations consist of the following:

A. Compensated Absences

The District recognizes the accumulated unpaid employee vacation and vested sick leave benefits as a liability and the long-term portion is recorded as compensated absences payable in the government-wide statement of net position. The current portion is recorded in both the fund financial statement and the government-wide financial statement.

B. Pension Side Fund Loan

On November 1, 2017 the District took out a \$305,400 loan from UMPQUA Bank. \$247,784 of the loan proceeds were used to pay off the CalPERS Side Fund liability and the cost of issuance was \$57,616. The 10 year term of the loan is from November 1, 2017 to November 1, 2027. Payments ranging from \$3,085 to \$3,178 are due monthly and the interest rate is 4.29%. The District collateralized two HSP buildings as security for the loan. There was an economic loss to the District associated with refinancing the side fund liability whereas the payments of the new loan exceeded the estimated side fund payments by \$9,233. The new debt will be amortized over the remaining years as follows:

Fiscal Year End June 30,	Principal	Interest	Total
2022	\$ 29,200	\$ 8,466	\$ 37,666
2023	30,400	7,191	37,591
2024	31,800	5,859	37,659
2025	33,100	4,469	37,569
2026	34,500	3,069	37,569
2027-2028	51,600	1,676	53,276
Totals	<u>\$ 210,600</u>	<u>\$ 30,730</u>	<u>\$ 241,330</u>

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan

A. *General Information about the Pension Plan*

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the District’s Miscellaneous Employee Pension Plan, cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plan is established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension Plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to Plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan is applied as specified by the Public Employees’ Retirement Law.

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

The Plan provisions and benefits in effect at June 30, 2021, are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.00% @ 55	2.00% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52 - 67
Monthly benefits , % of eligible compensation	2.20% to 2.70%	1.00% to 2.00%
Required employee contribution rates	7%	6.75%
Required employer contribution rates	10.48%	6.99%

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

For the year ended June 30, 2021, the contributions recognized as part of pension expense for the miscellaneous Plan was as follows:

Contributions-employer	\$	64,875
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***B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources
Related to Pensions***

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

	Proportionate share of Net pension liability
Miscellaneous Plan	\$ 312,635

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

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

The District's proportionate share of the net pension liability as of reporting dates June 30, 2020 and 2021 were as follows:

Proportion - June 30, 2020	0.00658%
Proportion - June 30, 2021	0.00741%
Change - Increase (Decrease)	0.00083%

For the year ended June 30, 2021, the District recognized pension expense of \$64,875. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 16,111	\$ -
Changes of assumptions		(2,230)
Net difference between projected and actual earnings on pension plan investments	9,287	
Changes in proportion		(107,933)
Difference in contributions and the proportionate share of contributions	62,656	
District contributions subsequent to the measurement date	308,694	
Total	<u>\$ 396,748</u>	<u>\$ (110,163)</u>

\$308,694 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

**Measurement Period
Ended June 30:**

2022	\$ 6,133
2023	36,861
2024	(16,432)
2025	(4,453)

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

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and
Investment Rate of Return	7.15%

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

Discount Rate – 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 the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

CalPERS reviews all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations. CalPERS will continue to check the materiality of the difference in calculation until such time as they change the methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

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

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

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10 (1)</u>	<u>Real Return Years 11+ (2)</u>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Estate	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%

(1) An expected inflation of 2.00% used for this period

(2) An expected inflation of 2.92% used for this period

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate -1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate +1% (8.15%)
Misc Tier I	\$ 499,253	\$ 312,635	\$ 158,439

Note 6: Developer Impact Fees

The County maintains a restricted account for the benefit of the Arcade Creek Recreation and Park District. The corpus of the trust consists of impact fees paid by developers of subdivisions within the boundaries of the District. The use of these funds by the District is restricted for the purpose of providing park and recreation facilities to serve the population. The District maintains the activity of these funds in a special revenue fund.

Note 7: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District together with other districts in the State carry California Association For Park And Recreation Insurance (CAPRI), a public entity risk pool currently operating as a common risk management and insurance program for member districts. The District pays an annual premium to CAPRI for its general insurance coverage. Furthermore the District carries workers compensation coverage with other districts in the State through the CAPRI. Membership in the California Association of Recreation and Park Districts is required when applying for CAPRI.

The Agreement for Formation provides that CAPRI will be self-sustaining through member premiums. CAPRI reinsures through commercial companies for general and automobile liability and all risk property insurance, including boiler and machinery coverage, is subject to a \$2,000 deductible per occurrence payable by the District. Financial statements for CAPRI are available at the District’s office for fiscal year ending June 30, 2021.

The District carries commercial insurance for other risks of loss, including employees’ health insurance.

Note 8: Net Position/Fund Balances

The government-wide activities fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets* – This category groups all capital assets, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law though constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – This category represents net position the District, not restricted for any project or other purpose.

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 8: Net Position/Fund Balances (Continued)

Fund Balances – Governmental Funds

The District adopted a policy for GASB Statement No. 54, Fund Balance Reporting, in the current fiscal year. GASB 54 establishes fund balance classifications that comprise a hierarchy based on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. While the classifications of fund balance in the District’s various governmental funds were revised, the implementation of this standard had no effect on total fund balance. Detailed information on governmental fund-type, fund balances are as follows:

	General Fund	Developer Fees	ADA Fees	Capital Projects
Restricted for Developer Deposits	\$ -	\$ 508,450	\$ 1,370	\$ -
Assigned for next years budget	20,779			49,986
Assigned for capital projects				490
Unassigned	325,324			
Total fund balance	\$ 346,103	\$ 508,450	\$ 1,370	\$ 50,476

Note 9: Site Lease Agreements

The District entered into an agreement with AT&T whereby the District leased property to AT&T for a communications transmission tower. The lease is a term of five years with rights to extend the term for five additional terms of five years each. Payments are due and payable quarterly.

During the fiscal year ending June 30, 2004 the District entered into a site lease agreement with Metro PCS, whereby Metro PCS agreed to lease a site for a cellular tower and pay the District \$2,500 up front plus \$1,200 per month adjusted every renewal term by 15%. The initial term is five years then four additional five year options.

During the fiscal year ending June 30, 2006 the District entered into a site lease agreement with T Mobile, whereby T-Mobile agreed to lease a site for a cellular tower and pay the District \$7,500 up front plus \$2,000 per month adjusted annually by up to 3%. The initial term is five years then five additional five year options. Additionally T-Mobile will pay \$400 annually for the lease options.

On August 20, 2012, the District approved by resolution the sale of the District cell tower lease agreements noted above and assigned management of the cell tower sites to Crown Castle, Inc. The purchase price was \$574,500 for site one and \$596,000 for site two. The amount collected in advance by the District was approximately \$54,000 and then 240 monthly payments will be made for approximately \$4,600 per month. Crown Castle, Inc., was granted a 60 year (720 month) easement term and has the unilateral right to terminate the lease for any reason.

Note 10: Significant Item

On February 18, 2021 the Board of Directors approved paying down \$274,000 of the unfunded actuarial liability for the CalPERS defined benefit pension plan.

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Note 11: Revenue Limitations Imposed by California Proposition 218

Proposition 218, which was approved by the voters in November 1996, regulates the District’s ability to impose, increase, and extend taxes and assessments. Any new increase or extended taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

Note 12: Gann Limit

Total tax and interest revenue 2020-21	\$ 806,631
Amount of limit for 2020-21	<u>1,546,684</u>
Amount (under)/over limit	<u>\$ (740,053)</u>

Note 13: Commitments and Contingencies

Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

COVID 19

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of Arcade Creek Recreation and Park District could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statements specific to this issue.

Line of Credit

At June 30, 2021 the District had \$346,500 available on its \$350,000 line of credit with UMPQUA Bank.

Note 13: Subsequent Events

In July 2021 the District paid off the \$3,500 outstanding line of credit balance and did not renew the \$350,000 line of credit.

**ARCADE CREEK RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenues				
Property taxes	\$ 655,600	\$ 655,600	\$ 686,350	\$ 30,750
Intergovernmental revenues	10,000	10,000	13,679	3,679
Use of money and property	62,000	62,000	62,335	335
Other revenues	25,000	25,000	14,164	(10,836)
Total Revenues	<u>752,600</u>	<u>752,600</u>	<u>776,528</u>	<u>23,928</u>
Expenditures				
Salaries and benefits	305,919	305,919	271,490	34,429
Services and supplies	271,787	263,787	230,616	33,171
Debt service				
Principal expense	27,900	27,900	27,900	-
Interest expense	9,688	9,688	9,688	-
Capital outlay	-		-	-
Contingency	31,033	31,033		31,033
Total Expenditures	<u>646,327</u>	<u>638,327</u>	<u>539,694</u>	<u>98,633</u>
Excess (deficit) of revenues over (under) expenditures before other financing sources (uses)	<u>106,273</u>	<u>114,273</u>	<u>236,834</u>	<u>122,561</u>
Other Financing Sources (Uses)				
Operating transfers out			(3,500)	(3,500)
Operating transfers in			-	-
Total other financing sources (uses)			<u>(3,500)</u>	<u>(3,500)</u>
Net change in fund balances before significant item	<u>106,273</u>	<u>114,273</u>	<u>233,334</u>	<u>453,880</u>
Significant item-UAL lump sum payment	<u>(266,273)</u>	<u>(274,273)</u>	<u>(273,118)</u>	<u>(813,664)</u>
Net change in fund balances	<u>\$ (160,000)</u>	<u>\$ (160,000)</u>	<u>\$ (39,784)</u>	<u>\$ (359,784)</u>
Fund balance, beginning of fiscal year			<u>406,666</u>	
Fund balance, end of fiscal year			<u>\$ 366,882</u>	

**ARCADE CREEK RECREATION AND PARK DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 JUNE 30, 2021**

<u>Reporting date</u>	<u>District's proportionate share of the net pension liability (asset)</u>	<u>District's proportionate share of the net pension liability (asset)</u>	<u>District's covered-employee payroll</u>	<u>District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
6/30/2016	0.01978%	\$542,794	\$250,242	216.91%	56.49%
6/30/2017	0.01623%	\$563,916	\$244,577	230.57%	59.43%
6/30/2018	0.01523%	\$600,257	\$213,023	281.78%	58.40%
6/30/2019	0.01458%	\$549,407	\$224,687	244.52%	80.01%
6/30/2020	0.00658%	\$263,394	\$213,295	123.49%	80.78%
6/30/2021	0.00741%	\$312,635	\$225,017	138.94%	79.58%

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

**ARCADE CREEK RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PENSION CONTRIBUTIONS
JUNE 30, 2021**

<u>Reporting date</u>	<u>Contractually required contribution</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>District's covered employees payroll</u>	<u>Contribution as a percentage of covered-employee payroll</u>
6/30/2016	\$78,383	(\$78,383)	\$0	\$240,210	32.63%
6/30/2017	\$81,976	(\$81,976)	\$0	\$250,080	32.78%
6/30/2018	\$83,284	(\$83,284)	\$0	\$213,023	39.10%
6/30/2019	\$31,744	(\$31,744)	\$0	\$224,687	14.13%
6/30/2020	\$36,036	(\$64,036)	\$ (28,000)	\$213,295	30.02%
6/30/2021	\$35,350	(\$35,350)	\$0	\$225,017	15.71%

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2021**

Note 1: Budgets and Budgetary Accounting

As required by State law the District prepares and legally adopts a final operating budget. Public hearings were conducted on the proposed and final budget to review all appropriations and the source of financing.

The budget for the general fund is adopted on the modified accrual basis of accounting. The budget for the general fund is the only legally adopted budget. Budgets for the debt service fund are used for management and control purposes only.

At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object without the approval of the Board of Directors. Significant amendments and appropriation transfers between objects or funds must be approved by the Board of Directors. Appropriations lapse at fiscal year-end.

The budgetary data presented in the final budgeted amount in the accompanying financial statements includes all revisions approved by the Board of Director.

Arcade Creek Recreation and Park District
Management Report
June 30, 2021

LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

2148 Frascati Drive, El Dorado Hills, CA / 916.601-8894
lpbain@sbcglobal.net

COMMUNICATION OF SIGNIFICANT DEFICIENCIES

To: Board of Directors
Arcade Creek Recreation and Park District

We have audited the financial statements of Arcade Creek Recreation and Park District as of and for the fiscal year ended June 30, 2021, and have issued our report thereon dated October 18, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

In planning and performing our audit, we considered Arcade Creek Recreation and Park District's (District) internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not detect deficiencies in internal control that we consider to be a material weakness.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings 2021-001 and 2021-002 in the following schedule of findings to be significant deficiencies in the District's internal control.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal controls over financial reporting and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control. This report is an integral part of an audit performed in accordance with auditing standards generally accepted in the United States of America in considering the District's internal control over financial reporting, accordingly this report is not suitable for any other purpose.

This report is intended solely for the information and use of the board of directors and management of Arcade Creek Recreation and Park District.

Larry Bain, CPA,
An Accounting Corporation
October 18, 2021

ARCADE CREEK RECREATION AND PARK DISTRICT
SCHEDULE OF FINDINGS
June 30, 2021

INTERNAL CONTROL FINDINGS

Significant Deficiencies not Deemed Material Weaknesses

Finding 2021-001

We noted the District had a lack of segregation of duties, as one person is capable of handling all aspects of processing certain transactions from beginning to end. A lack of segregation of duties increases the risk of potential errors or irregularities; however, due to a limited number of personnel an adequate segregation of duties is not possible without incurring additional costs. This is a common condition for entities of this size. We have noted this comment in previous audits.

Finding 2021-002

The District relies on the external auditor to ensure its financial statements are in accordance with GAAP. In addition, the District relies on the external auditor to ensure that all necessary disclosures are included in the notes to the financial statements. The District does not employ a staff member with the necessary knowledge and training to prepare governmental financial statements. In accordance with Statement of Auditing Standards No. 122c external auditors cannot be part of an entity's internal controls over preparation of the financial statements and are prohibited from auditing their own work, which would impair their independence. We have noted these conditions in the prior audit.

Recommendation: The District should consider training staff in preparing GAAP financial statements or hire an external qualified accountant to prepare the GAAP financial statements. The District could opt to take no action if it considers the cost will outweigh the benefit.

LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

2148 Frascati Drive, El Dorado Hills, CA / 916.601-8894
lpbain@sbcglobal.net

October 18, 2021

To the Board of Directors
Arcade Creek Recreation and Park District

We have audited the financial statements of the business-type activities of Arcade Creek Recreation and Park District for the year ended June 30, 2021, and have issued our report thereon dated October 18, 2021. Professional standards require that we provide you with the following information related to our audit.

Our responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 1, 2017, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit beginning October 4, 2021 and issued our report in October 2021 in accordance with the planned scope and timing previously communicated.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Arcade Creek Recreation and Park District are described in Note 1 to the financial statements. During the current fiscal year the District adopted no new accounting policies. The application of all other existing policies were not changed during the 2020-21 fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. We noted no transactions recognized as prior period adjustments.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was (were):

Management's estimate of the useful lives of assets for calculating depreciation expense is based on GFOA recommended useful lives. We evaluated the key factors and assumptions used to develop the useful life estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We posted all adjusting journal entries discovered during the audit and made the required journal entries to convert from the fund financial statement presentation to the full accrual government wide financial statement presentation.

Disagreements with Management

For purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significance to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 18, 2021.

Management Consultation with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We discussed that the District transferred \$45,000 from the developer impact fee fund 339I to the capital projects fund 339D during the 2021/20 fiscal year for HSP planning expenses. That project has since been postponed and the District chose to reallocate \$11,016 to cover an invoice for rubber bark at HSP, and the remainder to be used for ACP park improvements. We suggested the District adopt a resolution to approve reallocating these restricted funds to the new projects.

The District accounting records were found to be well organized and the office manager continues to do a very good job with record keeping, with very good attention to detail when preparing for the audit.

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

Very truly yours,

Larry Bain, CPA

Arcade Creek Recreation & Park District
4855 Hamilton Street, Sacramento, California 95841

MINUTES
Of
The Arcade Creek Recreation & Park District
Meeting of the Board of Directors
Held on
Thursday October 21, 2021, at 6:00 p.m.

Meeting conducted in the Herzog Community Center Maple (Large) Room

Call to Order and Perform Roll Call: Chairperson A. Vassar called the meeting to order at 6:01 pm

Board Members Present: Alex Vassar, Amanda Gualderama, Michael Hanson, Travis Dworetzky, Chris Juell

Board Members Absent:

Staff Members Present: Lisa Gonzalez, Kim Cook, Juanita Petersen

Legal Counsel Present: No

Auditor Present: No

Presentation(s): None

Visitor(s) That Signed In: Vickie Roy

2. PUBLIC COMMENTS: None

Chairperson Vassar reopened Public Comment at 6:47 pm

Vickie Roy informed the Board that a neighbor in the area of Hamilton Street Park may be available to repair the Whirl play structure. The same person (identified as Tom) may be interested in a position on the Board of Directors if a seat should become available.

Chairperson Vassar closed Public Comment at 6:49 pm

3. ANNOUNCEMENTS:

Staff informed the Board that the Community Clean Up that was held at Hamilton Street Park on October 16th was a success. Special praise to district staff Juanita Petersen for all her assistance in preparation for the event.

Vandalism has occurred twice at Hamilton Street Park and once at the Arcade Creek Park restroom.

4. CONSENT ITEMS:

- a. **Draft Meeting Minutes:** Board Meeting 9/16/2021
- b. FY 21-22 Period 3 **Financial Reports 339A**
- c. FY 21-22 Period 3 **Financial Reports 339D**
- d. FY 21-22 Period 3 **Multi Accounts Revenue Reports**
- e. FY 21-22 Period 3 **Payroll Report**
- f. FY 21-22 Period 3 **Rental & Misc. Revenue Report**
- g. Correspondence **received and sent**
- h. Patrol Report
- i. General Managers Report

Motion No. 1: It was moved by Director M. Hanson and seconded by Director A. Gualderama to approve consent items as presented.

Motion Carried: 5 Ayes, 0 Noes, 0 Absent, 0 Abstained
Ayes: M. Hanson, A. Gualderama, T. Dworetzky, C. Juell, A. Vassar
Absent:
Abstained:

5. OLD BUSINESS:

- a. Follow up to FECRPD Police Contract

Continue with the current month to month using FEC Police Patrol.

- b. Update on the Prop 68 Per Capita Funding

Staff provided an update.

- c. LAFCo Selection of Special District Representative

Motion No. 2: It was moved by Director M. Hanson and seconded by Director T. Dworetzky to select candidate Ted Costa for Ballot A Commissioner – Office No. 7.

Motion Carried: 5 Ayes, 0 Noes, 0 Absent, 0 Abstained
Ayes: M. Hanson, A. Gualderama, T. Dworetzky, C. Juell, A. Vassar
Absent:
Abstained:

Motion No. 3: It was moved by Director M. Hanson and seconded by Director A. Gualderama to select candidate Michael Hanson for Ballot B Alternate Commissioner for Offices No. 6 & 7.

Motion Carried: 5 Ayes, 0 Noes, 0 Absent, 0 Abstained
Ayes: M. Hanson, A. Gualderama, T. Dworetzky, C. Juell, A. Vassar
Absent:
Abstained:

6. NEW BUSINESS:

- a. Effective October 1, 2021, State Law Governing all meetings of special districts boards, reference AB 361 (Rivas), Resolution 2021-09

Motion No. 4: It was moved by Director A. Gualderama and seconded by Director T. Dworetzky to adopt Resolution 2021-09 Authorizing Teleconference Meeting Per Requirements of AB 361.

Motion Carried: 5 Ayes, 0 Noes, 0 Absent, 0 Abstained
Ayes: M. Hanson, A. Gualderama, T. Dworetzky, C. Juell, A. Vassar
Absent:
Abstained:

- b. Resolution 2021-10 Reallocation of 339D District Projects Funds

Motion No. 5: It was moved by Director M. Hanson and seconded by Director A. Gualderama to adopt Resolution 2021-10 Reallocating 339D District Projects Funds to align \$45,000.00 to correctly match the Final FY 2021-22 Budget.

Motion Carried: 5 Ayes, 0 Noes, 0 Absent, 0 Abstained
Ayes: M. Hanson, A. Gualderama, T. Dworetzky, C. Juell, A. Vassar
Absent:
Abstained:

- c. Policy 2500 (Vacations)

Motion No. 6: It was moved by Director M. Hanson and seconded by Director A. Gualderama to approve as written the proposal of allowing staff to use vacation leave balance carried over from FY 2020-21 but adjusting the date to June 30, 2022, to allow adequate time to schedule and use.

Motion Carried: 5 Ayes, 0 Noes, 0 Absent, 0 Abstained
Ayes: M. Hanson, A. Gualderama, T. Dworetzky, C. Juell, A. Vassar
Absent:
Abstained:

7. BOARD DISCUSSION

- a. General discussion on topics for future meetings.

Subsequent resolution regarding AB 361

8. ADJOURNMENT OF THE MEETING.

Chairperson A. Vassar adjourned the meeting at 6:49 pm.

Arcade Creek Recreation & Park District
4855 Hamilton Street, Sacramento, California 95841

MINUTES

Of

The Arcade Creek Recreation & Park District
Meeting of the Board of Directors

Held on

Thursday November 4, 2021 – Finance - Budget Committee Meeting

Meeting held at the District Office

Call to Order and Perform Roll Call: Treasurer Amanda Gualdarma called the meeting to order at 6:01 pm

Budget Committee Members Present: A. Gualderama, T. Dworetzky

Budget Committee Members Absent: None

Staff Members Present: Lisa Gonzalez, Kim Cook

Visitor(s): None

2. PUBLIC COMMENTS: None

3. BUSINESS

a. Current FY 2021-22 Budget Review

The committee reviewed the third quarter of FY 2021-22.

There was discussion regarding the current wave of vandalism taking place in the district parks.

The idea of putting up surveillance cameras, along with motions detector lights were broached.

It was recommended that staff check into the lighting as a first step and see if there were any

current funding sources, such as a Shine Grant that may be available from SMUD.

It was decided that the Finance-Budget Committee meet quarterly to review the standings of the current budget(s).

It was requested that staff send a copy of the most recently completed audit be sent (FY2020-21), along with the previous five years of the management report that is written by the auditor.

b. Surplus Items

Staff was instructed to place the items listed on the “items deemed Surplus,” they are to follow the guidelines to declare and sell the items.

c. Major ACP Project Review

Staff provided pictures of the proposed restroom building that is being considered for the project.

MINUTES of Finance – Budget Committee Meeting

November 4, 2021

Page 2 of 2

d. Discuss New Accounting Program

The Committee Directors and Staff reviewed the options of moving the current “in house” Quicken program to QuickBooks.

Staff provided information obtained through various sources and discussed the pros and cons of moving to a new system.

It was mutually decided to retain and continue using the current program but to enhance the current reporting on how the monthly expenses were reported to the Board during the monthly meetings.

Treasurer adjourned the meeting at 7:38 pm.

**ACRPD 2021 - 2022
339A Budget Report**

**October 2021
Period 4 of 13**

FYTD Completed = 31%

CODE	CATEGORIES	2021-22 Budget	October	Expended To Date	Balance	Percent Expended
10111000	Salaries and Wages - Reg F/T Staff	186,776.00	15,623.32	52,963.03	133,812.97	28%
"	Part-time Salaries			-		-0-
"	P/T Monitors	29,400.00	1,627.50	6,491.25	22,908.75	22%
"	Blank			-	-	#DIV/0!
"	Blank			-	-	#DIV/0!
"	Blank			-	-	#DIV/0!
10112400	Salaries & Wages - Commission & Brds	3,500.00	200.00	900.00	2,600.00	26%
10113200	Salaries & Wages - Time/one half (OT)	3,500.00	200.75	1,089.00	2,411.00	31%
"	Salaries/Wages - Strt Time OT(No Retirment Contribution)		5.50	442.75	(442.75)	#DIV/0!
10121000	Retirement - Employer Cost (@ 10.34%)	12,235.00	910.46	3,648.18	8,586.82	30%
"	Retirement - Employer Cost (@ 8.650%)	7,078.00	589.76	1,179.52	5,898.48	
"	Retirement - UAL (1,792.25 mthly or 20,792.00)	20,792.00	-	20,792.00	-	100%
"	Retirement Acturial Cost	1,000.00	-	350.00	650.00	35%
10122000	Social Security (OASDHI rate=7.65%)	17,073.00	1,350.78	4,734.29	12,338.71	28%
10123000	Group Insurance - Employer Cost			-		-0-
"	Medical + Admin fee	30,148.00	2,447.02	7,347.01	22,800.99	24%
"	Dental	1,510.00	125.37	501.48	1,008.52	33%
"	Vision	296.00	24.57	98.28	197.72	33%
"	EAP	110.00	26.10	43.50	66.50	40%
10124000	Work Comp Ins - Employer Cost	4,865.00	-	2,432.20	2,432.80	50%
10125000	State Unemployment Insurance (Pool)	1,000.00	11.91	166.23	833.77	17%
10128000	Health Care Retirees	1,526.00	117.25	586.13	939.87	38%
10140000	Cost Reduct Factor (CalPERS UAL Pre Pmt)			-	-	#DIV/0!
	TOTALS:	320,809.00	23,260.29	103,764.85	217,044.15	32%

**ACRPD 2021 - 2022
339A Budget Report**

**October 2021
Period 4 of 13**

FYTD Completed = 31%

CODE	Service & Supply	2021-22 Budget	October	Expended To Date	Balance	Percent Expended
20200500	Advertising/Legal Notices	300.00		-	300.00	0%
20202900	Business/Conference Expenses	2,000.00		-	2,000.00	0%
20203600	Education and Training Supplies	15,000.00		-	15,000.00	0%
20205100	Insurance - Liability	63,668.00		31,834.00	31,834.00	50%
20206100	Memberships Dues	2,000.00	2,403.00	4,403.00	(2,403.00)	220%
20207600	Office Supplies	1,200.00	102.44	658.27	541.73	55%
20207602	Signs	1,000.00		-	1,000.00	0%
20207603	Keys	250.00		-	250.00	0%
20208100	Postage Service (PO Box)	188.00		188.00	-	100%
20208102	Stamps (Postal)	150.00		-	150.00	0%
20208500	Printing Service	-		-	-	#DIV/0!
20210300	Agriculture/Horticultural Services	20,000.00		2,800.00	17,200.00	14%
20210400	Agricultural/Horticultural Supplies	500.00		-	500.00	0%
20211100	Building Maintenance Service	2,200.00	142.00	284.00	1,916.00	13%
20211200	Building Maintenance Supplies	-		-	-	#DIV/0!
20212200	Chemical Supplies (new)	-		-	-	#DIV/0!
20213100	Electrical Maintenance Services	2,500.00		-	2,500.00	0%
20213200	Electrical Maintenance Supplies	200.00		-	200.00	0%
20214100	Land Improvement Maintenance Service	4,000.00	2,700.00	2,700.00	1,300.00	68%
20214200	Land Improvement Maintenance Sup.	5,000.00	83.06	3,113.49	1,886.51	62%
20215100	Mechanical System Maintenance Svcs.	1,500.00	3,787.00	4,417.00	(2,917.00)	294%
20215200	Mechanical System Maintenance Sup.	-		-	-	#DIV/0!
20216200	Painting Supplies	500.00	290.49	831.71	(331.71)	166%
20216700	Plumbing Maintenance Service (new)	1,000.00		-	1,000.00	0%
20216800	Plumbing Maintenance Supplies	500.00		-	500.00	0%
20219100	Electricity	17,500.00	1,679.74	6,515.77	10,984.23	37%

**ACRPD 2021 - 2022
339A Budget Report**

**October 2021
Period 4 of 13**

FYTD Completed = 31%

CODE	Service & Supply	2021-22 Budget	October	Expended To Date	Balance	Percent Expended
20219200	Natural Gas Service	2,500.00	15.64	65.72	2,434.28	3%
20219300	Refuse Collection/Disposal	4,000.00	189.90	1,182.48	2,817.52	30%
20219500	Sewage Services	3,000.00	276.28	389.57	2,610.43	13%
20219800	Water	30,000.00	1,272.14	13,456.52	16,543.48	45%
20220500	Automotive Maintenance Service	2,000.00	987.61	1,532.36	467.64	77%
20220600	Automotive Maintenance Supplies	300.00	1,011.22	1,315.17	(1,015.17)	438%
20221100	Grounds Equipment Maintenance Svcs.	4,000.00	362.50	407.50	3,592.50	10%
20221200	Grounds Equipment Maintenance Sup.	3,000.00	210.92	345.71	2,654.29	12%
20222600	Hand / Expendable Tools	500.00	26.06	26.06	473.94	5%
20223600	Fuel and Lubricant Supplies	4,200.00	406.53	1,518.42	2,681.58	36%
20226200	Office Equip. Maint.Supplies/NEW Copier Items	-	-	923.37	(923.37)	#DIV/0!
20227500	Rent/Lease Equipment	500.00		-	500.00	0%
20227501	Copy Machine - Lease	600.00		562.58	37.42	94%
20227504	Miscellaneous (Bottled Water for Staff)	500.00		80.88	419.12	16%
20229100	Other Equip Maint. Service	2,000.00		-	2,000.00	0%
20229200	Other Equip Maint. Supply	1,500.00		-	1,500.00	0%
20231400	Clothing/Personal Supplies	100.00		-	100.00	0%
20232200	Custodial Supplies	5,000.00	178.35	1,929.20	3,070.80	39%
20243700	Lab (Medical) Service (Drug Testing)	100.00		-	100.00	0%
20244300	Medical Service (Pre-emp Testing/Live Scan)	300.00		108.00	192.00	36%
20244400	Medical Supplies (First Aid)	350.00		-	350.00	0%
20250605	Service Fees (Bank Loan Item)	3,515.00		3,506.06	8.94	100%
20250700	Assessment / Collection Services	7,600.00		-	7,600.00	0%
20252100	Temporary Services	-		-	-	#DIV/0!
20253100	Legal Services	6,500.00	100.00	4,352.50	2,147.50	67%
20255100	Planning Service-	5,000.00		-	5,000.00	0%
20257100	Security Service	23,725.00	4,420.00	5,655.00	18,070.00	24%
20258200	Public Relations Service/mkting, web	5,000.00		1,800.00	3,200.00	36%

**ACRPD 2021 - 2022
339A Budget Report**

**October 2021
Period 4 of 13**

FYTD Completed = 31%

CODE	CATEGORIES	2021-22 Budget	October	Expended To Date	Balance	Percent Expended
20259100	Other Professional Services	-		(1,500.00)	1,500.00	#DIV/0!
20281100	Data Processing -Computer Services	3,000.00	2,200.00	2,200.00	800.00	73%
20281201	Hardware (Computer Items)	-		1,400.35	(1,400.35)	#DIV/0!
20281210	PC Laptop Printer (Copier) Purchase	1,000.00		1,400.74	(400.74)	140%
20281265	Application Software Maint Lic Renewal	3,000.00	220.00	979.99	2,020.01	33%
20281304	Sales Tx Adj - Board of EQ	-		-	-	#DIV/0!
20281700	Election Services	-		-	-	#DIV/0!
20283102	Mileage	1,500.00				0%
20285100	Recreation Services	-		-	-	#DIV/0!
20285200	Recreation Supplies	2,000.00		-	2,000.00	0%
20285300	Rec. Supplies (P-S) ELP/ASP Program	-		-	-	#DIV/0!
20288000	Prior Year Service & Supply Expe			-	-	#DIV/0!
20289800	Other Operating Expenses - Supplies			-	-	#DIV/0!
20289900	Other Operating Exp. - Fire Extinguisher Check	200.00		-	200.00	-0-
20291300	Auditor/Controller Services	11,000.00		-	11,000.00	0%
20291500	Compass Costs	1,000.00		987.83	12.17	99%
20291700	Alarm Services	1,900.00	451.63	903.26	996.74	48%
20298700	Telephone Services	4,000.00	299.19	1,197.24	2,802.76	30%
20298701	Cell Phones	800.00	117.74	804.53	(4.53)	101%
20299909	Expenditure Reimbursements	10,000.00	934.45	934.45	9,065.55	9%
TOTALS:		296,346.00	\$ 24,867.89	\$ 106,210.73	\$ 190,135.27	36%

**ACRPD 2021 - 2022
339A Budget Report**

**October 2021
Period 4 of 13**

FYTD Completed = 31%

CODE	CATEGORIES	2021-22 Budget	October	Expended To Date	Balance	Percent Expended
30321000	Interest Expense	8,500.00		2,960.10	5,539.90	35%
30323000	Lease Obligation Retirement(Side Fund)	29,200.00		9,600.00	19,600.00	33%
30345000	Taxes, Licenses & Assessments	704.00	703.64	703.64	0.36	100%
TOTALS:		38,404.00	\$ 703.64	\$ 13,263.74	\$ 25,140.26	35%

FYTD Completed = 31%

CODE	CATEGORIES	2021-22 Budget	October	Expended To Date	Balance	Percent Expended
42420100	Building - Community Ctr Upgrades		-	-	-	#DIV/0!
43430300	Equipment SD (Commerical Mower + Gator)	50,000.00	28,310.54	28,310.54	21,689.46	57%
TOTALS:		50,000.00	28,310.54	28,310.54	21,689.46	57%

FYTD Completed = 31%

79790100	Contingencies	122,411.00	-	-	\$ 122,411.00	0%
	Reserved Fund Balance Increase		-	-	\$ -	0%
Grand Total		\$ 827,970.00	\$ 77,142.36	\$ 251,549.86	\$ 454,009.14	30%

	Beginning Fund Balance Available			-	\$ -	0%
	Fund Balance Decreased by				\$ -	0%
	Provisions for General Reserves	-		-	\$ -	0%
TOTALS:		-	-	-	-	0%

ACRPD 2021 - 2022
339A Revenue

October 2021
Period 4 of 13

FYTD Completed = 31%
Percent Received

Account		2021-22 Budget	October	Received To Date	Unrealized	
91910100	Property Tax-Current Secured	656,047.00		-	656,047.00	0%
91910200	Property Tax-Current Unsecured	20,000.00		-	20,000.00	0%
91910300	Property Tax-Current Sup.	14,186.00		-	14,186.00	0%
91910400	Property Tax Sec. Delin.(+Teeter)	4,448.00		-	4,448.00	0%
91910500	Property Tax Supplemental Delin.	800.00		-	800.00	0%
91910600	Property Tax-Unitary	6,000.00		-	6,000.00	0%
91912000	Property Tax Redemption	-		-	-	#DIV/0!
91913000	Property Tax Prior Unsecured	300.00		-	300.00	0%
91914000	Property Tax Penalty	100.00		-	100.00	0%
91919600	RDA Residual Distribution	10,000.00		-	10,000.00	0%
91919900	Taxes - Other			-	-	#DIV/0!
Total Taxes		\$ 711,881.00	\$ -	-	\$ 711,881.00	0%
94941000	Interest	3,485.00	15.00	15.00	3,470.00	0%
94942900	Building Rental (Parks & Facilities)	5,999.00	720.00	3,550.00	2,449.00	59%
"	Building Rental (Cell Towers 4610.42)	55,326.00	4,610.42	18,241.68	37,084.32	33%
95952200	Homeowner Property Tax Relief	5,500.00		-	5,500.00	0%
95952900	In Lieu Taxes - Other	-		-	-	#DIV/0!
95953300	Redevelopment Passthru	7,000.00		-	7,000.00	0%
95956300	State-Federal Grants	-		-	-	#DIV/0!
95956900	Other Funds - Local (GRANT)	-		-	-	#DIV/0!
"	Grant = Park Sponsorships			-	-	#DIV/0!
"	Funds Transferred from 339I			-	-	#DIV/0!
"	Blank			-	-	#DIV/0!
96964600	Recreation Fees (Service Charges)	-		-	-	#DIV/0!
97974000	Insurance Proceeds	8,000.00		-	8,000.00	0%
97979000	Miscellaneous	10,000.00		327.38	9,672.62	3%
97979900	Prior Year (Funds moved to)			-	-	#DIV/0!
98986200	Proceeds from Asset sale - Spec Dist			-	-	#DIV/0!
	Fund Balance Available =xxxxxxx.xx			-	-	#DIV/0!
Problem	**County Error In Process of Correction**	-		-	-	0%
Total Other Revenue		\$ 95,310.00	\$ 5,345.42	\$ 22,134.06	\$ 73,175.94	23%
Total Revenue		\$ 807,191.00	\$ 5,345.42	\$ 22,134.06	\$ 785,056.94	3%

Register Expense Report

FY 2021 - 2022

Period 4

10/1/2021 Through 10/31/2021

Account

339A

Not Cleared

Date	Num	Description	Memo	Category	Cleared	Amount
10/1/2021	Interest	#110450011	FY 2021/22 1st Qtr Interest	941000	c	15.00
10/7/2021	24040	S CalPERS - 521	9/16 - 9/30/2021 EE Contrib	5420524	c	(308.19)
			9/16 - 9/30/2021 ER Contrib	121000	c	(455.23)
10/7/2021	24041	S CalPERS - 521	9/16 - 9/30/2021 EE Contrib	5420524	c	(238.63)
			9/16 - 9/30/2021 ER Contrib	121000	c	(294.88)
10/7/2021		24042 Carson Landscape Indus. - 18136	ACP Irrigation repair	214100	c	(2,700.00)
10/7/2021		24043 Central Control System - 23278	10/2021 - Wireless irrigation	281265	c	(220.00)
10/7/2021		24044 Cintas - 56036	10/1/2021 - Custodial	232200	c	(113.74)
10/7/2021		24045 Crime Alert Security - 41852	10/2021 - 12/31/2021- Alarm System - Office & Shop	291700	c	(210.00)
10/7/2021		24046 Defender Termite & Pest - 71461	9/2021 HSP Pest Control	211100	c	(70.00)
10/7/2021		24047 Defender Termite & Pest - 71461	9/2021 Oakdale RR Pest Control	211100	c	(72.00)
10/7/2021	24048	S Fast Break - 37998	9/2021- Phone service	298700	c	(195.00)
			10/2021 - email exhchange + Brd mbrs	298701	c	(55.00)
10/7/2021		24049 Fulton-El Camino Rec & Park - 2968	7/2021 - Patrol Service 17/26 Hours	257100	c	(2,795.00)
10/7/2021		24050 Fulton-El Camino Rec & Park - 2968	8/2021 - Patrol Service 13/12 Hours	257100	c	(1,625.00)
10/7/2021		24051 Orbit Station - 33714	9/2021- Fuel Chgs	223600	c	(216.84)
10/7/2021		24052 PG&E - 1383	9/2021-Billing	219200	c	(15.64)
10/7/2021		24053 PRISM - 14746	10/2021 -129/2021 - EAP Benefit - 3 EE's	123000	c	(26.10)
10/7/2021		24054 Republic Services - 57909	9/2021 - Billing	219300	c	(189.90)
10/7/2021		24055 Sacramento Control Systems - 1112	10//2021 - 12/31/2021-AES Fire Monitoring	291700	c	(241.63)
10/7/2021		24056 Sacramento County utilities - 666	8/22/2021 -10/21/2021- Billing	219500	c	(276.28)
10/7/2021		24057 Staples Business Advantage - 14122	Folder labels, file & hanging folders	207600	c	(41.45)
10/7/2021		24058 SMUD - 4025	9/2021 - SMUD Billing	219100	c	(1,679.74)
10/7/2021	24059	S T-Mobile - 32685	9/2021 - District cell phone	298701	c	(29.40)
			GM phone (purchase pmt)	298701	c	(33.34)
10/7/2021	24060	S Umpqua CC - 71085	CSDA Membership 8/21 thru 12/31/2021	206100	c	(2,403.00)
			Business cards - GM	207600	c	(60.99)
			Jumper cables	220600	c	(48.48)
			2/Diesel gas containers	221200	c	(49.54)
			spring links, rope, work gloves	222600	c	(26.06)
			Grease	223600	c	(17.10)
10/7/2021	24061	S Valley Truck & Tractor - 36620	Labor repairs - J Deere Mower 2011	221100	c	(362.50)
			Repair parts - J Deere Mower 2011	221200	c	(161.38)
10/7/2021		24062 Deere & Company - 34154	Z997R J Deere Diesel mower, mulch kit, Weidmann Ca	430300	c	(21,283.98)
10/13/2021		24063 Cintas - 56036	8/11/2021 - 4 cases office trash liners	232200	c	(64.61)
10/13/2021		24064 Clarke & Rusch - 8939	HSP Lg rm - replace compressor & txv	215100	c	(3,787.00)

10/13/2021			24065 Cole Huber - 54641	9/2021 Ref: Audit response	253100	c	(100.00)
10/13/2021			24066 College Oak Towing - 617236	Two 96 Chevy to OK Tire (from HSP)	220500	c	(180.00)
10/13/2021			24067 Comcast - 12322	10/2021-Billing-Phone/HSI	298700	c	(104.19)
10/13/2021			24068 Fast Break - 37998	20 hrs IT Support	281100	c	(2,200.00)
10/13/2021	24069	S	Home Depot - 2843	Picnic table repair items Comm Service Day	214200	c	(83.06)
				Paint - Comm Service Day	216200	c	(290.49)
10/13/2021	24070	S	J&J Locksmith - 1833	ACP - Vandalism Repair 9/2021	299909	c	(234.58)
				HSP Vandalism Repair 9/2021	299909	c	(189.87)
10/13/2021	24071	S	OK Tire - 14277	Labor - Repair 96 Chevy	220500	c	(807.61)
				Parts - Repair 96 Chevy	220600	c	(962.74)
10/13/2021			24072 Phillips 66 - 58398	9/2021 - Stmt	223600	c	(172.59)
10/13/2021			24073 Sacramento County - Tax Collectors	(HSP - CSA1 Lights	345000	c	(655.74)
10/13/2021			24074 Sacramento County - Tax Collectors	(ACP - CSA1 Lights	345000	c	(47.90)
10/15/2021	EFT		# 400040977	Health Benefits Pay Date 10/15/2021	123000	c	(1,220.46)
10/15/2021	P/R+Taxes	S	Payroll And Taxes	Period 9/16/2021 - 9/30/2021 Ck date 10/15/2021	111000	c	(8,471.66)
				Brd Pay Ck date 10/15/2021	112400	c	(200.00)
				Time/One Half - Ck date 10/15/2021	113200	c	(132.00)
				OT Straight Pay - Ck date 10/15/2021	113200	c	(5.50)
				OASDHI - Ck date 10/15/2021	122000	c	(673.90)
				SUI ER Contrib Ck date 10/15/2021	125000	c	(7.83)
				Termination Pay	115200	c	-
10/20/2021			24075 Deere & Company - 34154	2022 Gator Utility Vehicle	430300	c	(7,026.56)
10/20/2021	24076	S	CalPERS - 521	10/1 - 10/15/2021 EE Contrib	5420524	c	(308.19)
				10/1 - 10/15/2021 ER Contrib	121000	c	(455.23)
10/20/2021	24077	S	CalPERS - 521	10/1 - 10/15/2021 EE Contrib	5420524	c	(238.63)
				10/1 - 10/15/2021 ER Contrib	121000	c	(294.88)
10/20/2021	24078	S	CalPERS Health - 12733	11/2021-Medical - 3 EE's	5420516	c	(2,440.92)
				11/2021-Medical - EE Admin Fee	123000	c	(6.10)
				11/2021-Medical - 2 Retirees	128000	c	(117.25)
10/20/2021	24079	S	GSRMA - 29229	11/2021-Dental - 3 EEs	123000	c	(125.37)
				11/2021-Vision - 3 EEs	123000	c	(24.57)
10/20/2021			24080 Sacramento Suburban Water - 26158	10/2021 - Garfield (ACP)	219800	c	(1,272.14)
10/20/2021			24081 Restoration Landscape - 71858	HSP Vandalism 9/2021 - Shore up damage small blding	299909	c	(510.00)
10/26/2021	DepPermit	S	County Of Sacramento Deposit Permi	Studio / Field Space	942900	c	240.00
				Event Building / GPA / Park Rentals / Cell Towers	942900	c	5,090.42
				Grants -	956300	c	-
				Misc Funds Collected	979000	c	-
10/29/2021	EFT		# 400041071	Health Benefits Pay Date 10/29/2021	123000	c	(1,220.46)
10/29/2021	P/R+Taxes	S	Payroll And Taxes	Period 10/1/2021 - 10/15/2021 Ck date 10/29/2021	111000	c	(8,779.16)
				Brd Pay Ck date 10/29/2021	112400	c	-
				Time/One Half - Ck date 10/30/2021	113200	c	(68.75)
				OT Straight Pay - Ck date 10/29/2021	113200	c	-
				OASDHI - Ck date 10/29/2021	122000	c	(676.88)

SUI ER Contrib Ck date 10/29/2021	125000	c	(4.08)
Termination Pay	115200	c	-
TOTAL 10/1/2021 - 10/31/2021			<u>-75,331.50</u>
BALANCE 10/31/2021			-242,599.52
TOTAL INFLOWS			5,345.42
TOTAL OUTFLOWS			-80,676.92
NET TOTAL			-75,331.50

ACRPD 2021-2022
339D Expenditures

October 2021
Period 4 of 13

FYTD Completed = 31%

CODE	CAPITAL OUTLAY	2021-22 Budget	October	Expended To Date	Balance	Percent Expended
42420100	Buildings New ADA Features @ HSP			-	-	#DIV/0!
42420110	Leasehold Improv. (Oakdale Park)			-	-	#DIV/0!
42420200	Structures ACP Park Improv. Proj	38,969.00		-	38,969.00	0%
43430300	Equipment-SD Non-Recon - New Play Equip	11,017.00	11,016.28	11,016.28	0.72	100%
45450300	Infr--SD-Non-Recon - ACP Pedi Bridge Proj			-	-	#DIV/0!
46460300	Other Intangible Asset-Spec Dist - HSP Comm. Ctr Impro.			-	-	#DIV/0!
46461300	Intangibles - ???			-	-	
				-	-	-0-
TOTALS:		49,986.00	\$ 11,016.28	\$ 11,016.28	\$ 38,969.72	22%

ACRPD 2021-2022
339D Revenue

October 2021
Period 4 of 13

FYTD Completed = 31%

Account		2021-22 Budget	October	Received To Date	Unrealized	Percent Received
94941000	Interest Income		2.00	2.00	(2.00)	#DIV/0!
				-	-	#DIV/0!
95952900	In Lieu Fees Transfer			-	-	#DIV/0!
				-	-	#DIV/0!
95956300	State-Federal Grants(Jo Smith Pedi Bridge Proj)			-	-	#DIV/0!
"	State-Federal Grants (Dist Proj/Per Capita Funds)			-	-	#DIV/0!
"				-	-	#DIV/0!
"				-	-	#DIV/0!
"				-	-	#DIV/0!
"				-	-	#DIV/0!
95956900	Other Funds - Local			-	-	#DIV/0!
"	*Jo Smith Pedi Bridge Proj			-	-	#DIV/0!
"	*ACP-Park Improvements			-	-	#DIV/0!
"	*HSP Community Ctr Improvements			-	-	#DIV/0!
"	*HSP ADA Improvements			-	-	#DIV/0!
				-	-	#DIV/0!
95956910	State Match UMPQUA Bank Line of Credit			-	-	#DIV/0!
	*Jo Smith Pedi Bridge Proj			-	-	#DIV/0!
				-	-	#DIV/0!
				-	-	#DIV/0!
5506614	Investment Earns			-	-	#DIV/0!
Total Other Revenue		\$ -	\$ 2.00	\$ 2.00	\$ (2.00)	#DIV/0!
	<i>Beginning Fund Balance Available \$XXXXX</i>			-	\$ -	0%
7400000	<i>Fund Balance Decreased by</i>	<i>49,986.00</i>			<i>\$ 49,986.00</i>	
TOTALS:		49,986.00	2.00	2.00	49,984.00	

Register Expense Report
FY 2021 - 2022
10/1/2021 Through 10/31/2021

			Account	339D	Not Cleared		
Date	Num	Description	Memo	Category	Cleared	Amount	
10/1/2021	Interest		FY 2021/22 1st Qtr Interest	941000	c	2.00	
10/7/2021	207	Game Time - 1920	HSP Shredded Rubber (Proj Yr 2019-20) Inv Recd 6/9/	430300	c	(11,016.28)	
			TOTAL 10/1/2021 - 10/31/2021			-11,014.28	
			BALANCE 10/31/2021			39,089.64	
			TOTAL INFLOWS			2.00	
			TOTAL OUTFLOWS			-11,016.28	
			NET TOTAL			-11,014.28	

**Arcade Creek Recreation and Park District
2021 - 2022 Monthly Revenue Reports**

October 2021

Period 4

339B - Grant Trust

Beginning Balance	Debits	Credits	Ending Balance
\$ -	\$ -	\$ -	\$ -

088H - Park Dedication

Beginning Balance	Debits	Credits	Ending Balance
\$ 6,494.66	\$ -		\$ 6,494.66

339C - ADA Funds

Beginning Balance	Debits	Credits	Ending Balance
\$ 1,369.59	\$ -	\$ -	\$ 1,369.59

339I - Park Impact Fee's

Beginning Balance	Debits	Credits	Ending Balance
\$ 508,305.05		\$ 25.00	\$ 508,330.05

7/20/2021 \$2,560.00 Credit received in period 1

8/24/2021 Transferred \$1,500.00 from 339A Claim 23767 GL 20259100 to cover FY18-19 Annual & 5 Yr Nexus Study

**Arcade Creek Recreation Park District
Monthly Payroll Report**

End of

*Pay Period:

October 15, 2021

October 31, 2021

Payroll Issued:

October 29, 2021

November 15, 2021

Administration Division	5875.66	5875.66	11,751.32
Board Members = 5	0.00	250.00	250.00
Parks Division	2004.75	2043.25	4,048.00
PT Maint	<u>0</u>		-
Recreation Division			
Monitors, etc	967.50	948.75	1,916.25
Misc - Staff	0.00	0.00	-
Rec. Staff (Other)	<u>0.00</u>	<u>0.00</u>	-
	\$ 8,847.91	\$ 9,117.66	\$ 17,965.57
Employer Paid Taxes <i>(FICA, Medicare, SUJ)</i>	680.96	Unavailable	

Rental & Misc. Revenue Report

October 2021

94942900 - SOCIAL/EVENT BUILDING/GPA RENTALS

Rental Date	Renter	Location	Amount
M-F October 2021	Legends Soccer	HSP Soccer	200.00
Sat Oct 2, 9,16, 23/2021	Legends Soccer	HSP Soccer	240.00
Sun Oct 10 & 24, 2021	Capital Comm Athletics	HSP Soccer	120.00
M-W- F in Oct.	Capital Comm Athletics	HSP Soccer	90.00
Sun Oct 17, 2021	SVWSLeague	HSP Soccer	120.00
	SACC (Creek Mtg's)	Sm Rm	-0-

Total Rentals \$ **770.00** **A**

94942900 - LONG TERM STUDIO/ FIELD SPACE RENTAL

Rental Date(s)	Renter	Location	Amount
10/18, 25 & Nov 1, 8 /2021	Albree Dog Class	HSP	240.00

Totals \$ **240.00** **B**

94942900 - CELL TOWER REVENUE

Oct-21	Site ID 810224 HSP- 810224 = 2,260.42 and 810213 ACP-810213 = \$2,350.00	4,610.42
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Totals \$ **4,610.42** **C**

97979000 - MISC. OTHER REVENUES

Totals \$ **-** **D**

\$ 770.00	A
\$ 240.00	B
\$ 4,610.42	C
\$ -	D
\$ 5,620.42	Total

Arcade Creek Recreation and Park District

MEETING DATE: November 18, 2021

AGENDA ITEM: 5 g Consent Agenda Correspondence



DEAR KIM COOK, AND THE ARCADE CREEK
BOARD OF DIRECTORS -

MY NAME IS JOSEPH AGUILERA. I AM
A RESIDENT OF SACRAMENTO, CALIFORNIA
I AM A VETERAN OF THE USMC AND AM
CURRENTLY ATTENDING CALIFORNIA COLLEGE
OF THE ARTS IN THE BAY AREA (ONLINE
FORMAT THIS SEMESTER).

MY FIANCEE CELINA MARIE ARNOLD AND
I ARE TO BE MARRIED ON DECEMBER 18
AND HAVE BEEN VIGOROUSLY RESEARCHING
VENUES IN WHICH TO HAVE OUR CEREMONY AND
RECEPTION. AFTER SPEAKING WITH MILES
CONSTANTINE, ONE LOCATION WHICH GRABBED
OUR ATTENTION WAS THE "MAPLE ROOM" IN THE
MARGIE HERZOG COMMUNITY CENTER. OUR
EVENT IS SCHEDULED TO HOUSE 150 PEOPLE
AND THE MAPLE ROOM WILL MORE THAN SERVE
OUR PURPOSES.

IT HAS COME TO MY ATTENTION, HOWEVER, THAT
THIS VENUE IS CURRENTLY CLOSED TO THE PUBLIC
AND NOT AVAILABLE TO RESERVATION. I WOULD
LIKE TO PUT THIS MATTER ON THE BRACKET AND
ASK THE PARKS AND RECREATION DEPARTMENT TO
RE-OPEN THE VENUE FOR PUBLIC USE.

IF THIS CONSIDERATION IS GIVEN THOUGHT AND
GRANTED, ALL CITY GUIDELINES IN ACCORDANCE
W/ COVID-19 WILL BE ADHERED TO.

THANK YOU VERY MUCH FOR YOUR CONSIDERATION
AND ATTENTION. HAVE A WONDERFUL DAY AND
HAPPY HOLIDAYS!

- JOSEPH AGUILERA



11/07/21

FULTON EL-CAMINO PARK DISTRICT POLICE DEPARTMENT

James R. Brown, Chief of Police



Monthly activity report for: Arcade Creek Park District, Reporting Period: 2021-10-01 to 2021-10-31

Summary of enforcement actions

NTA Issued: 1	Park Hours:	0
	Drugs:	1
	Weapons:	0
	Alcohol:	0
	Animals:	0
	Vehicle Code:	0
	Probation Violation:	0
	Other:	0
Onsite Arrests: 0	Drugs:	0
	Weapons:	0
	Assault/Battery:	0
	Sex Crimes:	0
	Theft:	0
	Probation Violation:	0
	Other:	0
Calls For Service:	3	
Parking Citations:	0	
Warrant Arrests:	2	
DUI Arrests:	0	
Stolen Vehicles:	0	
Warnings Issued:	0	

Notice To Appear (NTA)

	Date/Time	Violations	Severity	Notes
Arcade Creek Park	2021-10-03 17:21	11377(a) HS Possession of a controlled substance	Mis	Mis

11364 HS Paraphernalia

Hamilton Street Park	No NTA issued during this reporting period
Oakdale Park	No NTA issued during this reporting period
Off Property	No NTA issued during this reporting period

Arrests Made	Date/Time	Violations	Severity	Notes
Arcade Creek Park	2021-10-16 15:47	11377(a) HS Possession of a controlled substance 647a PC Lewd/Lucivious Conduct	Fel Mis	Subject was contacted during a dispatched call. Subject was nude in the park and later methamphetamine was recovered belonging to him.

Hamilton Street Park	No arrests reporting during this period
Oakdale Park	No arrests reporting during this period
Off Property	No arrests reporting during this period

Calls For Service	Date/Time	Description	Disposition	Notes
Arcade Creek Park	2021-10-05 13:37	female walking at the park walking back and forth for a long time.officer arrived subj was gone.	GOA	
Arcade Creek Park	2021-10-16 15:47	Text of the call read: Possible homeless male and female yelling at each other and they were last seen walking towards the creek. Female was contacted and was found to be ok and male had left the area.	Founded	Unrelated subject was contacted for sleeping fully nude and was subsequently arrested.
Hamilton Street Park	2021-10-17 14:07	vandalism at the park. ofc contacted witness and pointed out kids. ofc spoke to parents and parents were cited	Founded	

Oakdale Park	No calls for service during this reporting period
Off Property	No calls for service during this reporting period

Arrest Warrants	Date/Time	Warrant Type	Bail Amount	Notes
Arcade Creek Park	2021-10-20 18:40	Misdemeanor	500.00	Subject was next to veh with exp reg. subj provided id. a records check revealed she had a misdo warrant for \$500

Hamilton Street Park	No warrant arrests during this reporting period
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Oakdale Park	2021-10-27 13:43	Misdemeanor	500.00	subj was consensualy contacted and a records check revealed he had a mid warrant. he was issued a new court date, he refused to sign citation
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Off Property	No warrant arrests during this reporting period
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DUI Arrests	Date/Time	DUI Type	BAC	Notes
Arcade Creek Park	No DUI arrests during this reporting period			
Hamilton Street Park	No DUI arrests during this reporting period			
Oakdale Park	No DUI arrests during this reporting period			
Off Property	No DUI arrests during this reporting period			

Warnings	Date/TimeViolation	Notes
Arcade Creek Park	No warnings during this reporting period	
Hamilton Street Park	No warnings during this reporting period	
Oakdale Park	No warnings during this reporting period	
Off Property	No warnings during this reporting period	

Parking Citations	Date/TimeViolations	
Arcade Creek Park	No Parking citations issued during this reporting period	
Hamilton Street Park	No Parking citations issued during this reporting period	
Oakdale Park	No Parking citations issued during this reporting period	
Off Property	No Parking citations issued during this reporting period	

Arcade Creek

Recreation and Park District

November 2021

Board of Directors

Travis Dworetzky
Amanda Gualderama
Michael Hanson
Chris Juell
Alex Vassar

Mailing Address

P.O. Box 418114
Sacramento, CA 95841

Telephone

(916) 482-8377

Email

acrpd@acrpd.com

Arcade Creek Park

5613 Omni Drive
Sacramento, CA

Hamilton Street Park

4855 Hamilton Street
Sacramento, CA

Oakdale Park

3708 Myrtle Avenue
North Highlands, CA

Dear Board of Directors,

Happy November!

I have been working on the Prop 68 Per Capita grant for the Restroom building at Arcade Creek Park. I have been working with the Sales Rep, Steve Myler at Public Restroom Building to determine cost and design for restroom.

Kim and I met with the Finance Committee on November 4th. Kim Cook gave an update on where we stand financially as the end of October. Great meeting with many ideas shared.

I met with two ladies from Sacramento County Sewer District that are planning a boring project to determine the condition of the soil at Arcade Creek Park, adjacent to the pump station. This will be a 1-day project in December 2021.

I personally joined the Carmichael Chamber of Commerce. It is a wonderful way for me to connect with the community. I will represent ACRPD, and the Chamber has already agreed to do the ribbon cutting for the new restroom building.

We are still in the process to find a General Contractor to repair the buildings at Hamilton Street Park from the vandalism.

I continue to feel grateful for this job, the staff, and the Board who have made me feel so welcome.

Respectfully yours,

Lisa Gonzalez

Lisa Gonzalez
General Manager



**RESOLUTION NO. 2021-11
(Subsequent to Original # 2021-09)**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ARCADE CREEK
RECREATION AND PARK DISTRICT PROCLAIMING A LOCAL EMERGENCY,
RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY, AND
AUTHORIZING REMOTE TELECONFERENCE MEETINGS**

WHEREAS, the **Arcade Creek Recreation and Park District** is committed to preserving and nurturing public access and participation in public meetings; and

WHEREAS, all meetings of the Board of Directors are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code sections 54950 – 54963), so that any member of the public may attend, participate, and watch the Board conduct its business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District's boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, such conditions now exist within the territory of the District; and

WHEREAS, the Board of Directors does hereby find that the Covid-19 emergency has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and desires to proclaim a local emergency and ratify the proclamation of state of emergency by the Governor of the State of California; and

WHEREAS, as a consequence of the local emergency, the Board of Directors finds that it shall conduct its meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the District of the **Arcade Creek Recreation and Park District** proclaims that a local emergency continues to exist throughout the territory of the District, requiring persons to meet in public, without providing an option for remote participation, would present an imminent risk to public health to those for whom remote participation would be optimal for medical reasons.

BE IT FURTHER RESOLVED that the General Manager and Chair of the Board of Directors are authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) 30 days from the date of its adoption, or (ii) such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of the District of **Arcade Creek Recreation and Park District** may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Directors of the Arcade Creek Recreation and Park District on this 18th day of November 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

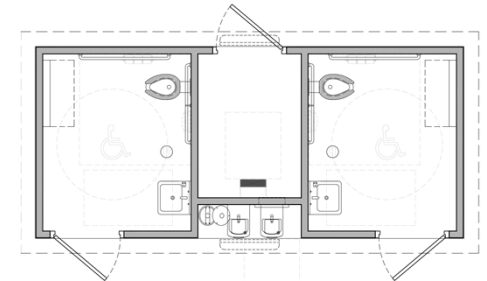
ABSENT:

ATTEST:

Alex Vassar, Chairperson, Board of Directors

Kim Cook, Secretary, Board of Directors

Meeting Date November 18, 2021,		Item # 6 a
Subject: Update on Prop 68 Per Capita Funding		
Initiated or requested by <input checked="" type="checkbox"/> Board <input type="checkbox"/> Staff <input type="checkbox"/> Other	Item Type <input checked="" type="checkbox"/> Informational <input type="checkbox"/> Direction <input type="checkbox"/> Action	Report coordinated or prepared by <i>Lisa Gonzalez</i> Lisa Gonzalez, General Manager
Objective To inform the Board of Directors the General Manager’s progress on the application for Prop 68 Per Capita grant each month along with construction details.		
Background General Manager contacted Public Restroom Building to get a quote and drawings for restroom building for Arcade Creek Park. We have finished the design process for the restroom and have received the plans. I have found a very reputable Construction Agency under Sourcewell which gives us the best price for all the prep work for the restroom building, sewer line hook up, ADA sidewalk and parking lot paved and striped.		
Analysis General manager is in conversation with Public Restroom Building Inc. waiting for the final cost of purchase. The district will be using Sourcewell for the Public Restroom building and Pride Industries, for construction.		
<i>*Sourcewell use a rigorous request for proposal process that is continuously being refined to meet the changing needs of their members. The desired result is a national, competitively solicited Procurement and contract process that is not only valued by members but meets or exceeds their requirements-offering exceptional products and services from nationally acclaimed vendors.</i>		
Budget/Cost Information General Manager will have the request for purchase of the restroom building on the December 16 th Board Meeting with the total cost.		
Proposed Action None		
Alternative Actions None		
Coordination and Review This is a standard practice of the Board.	Attachment(s) Pictures attached of Public Restroom building design for Arcade Creek Park and completed building that General Manager built at her former employment.	



FLOOR PLAN
SCALE: NOT TO SCALE

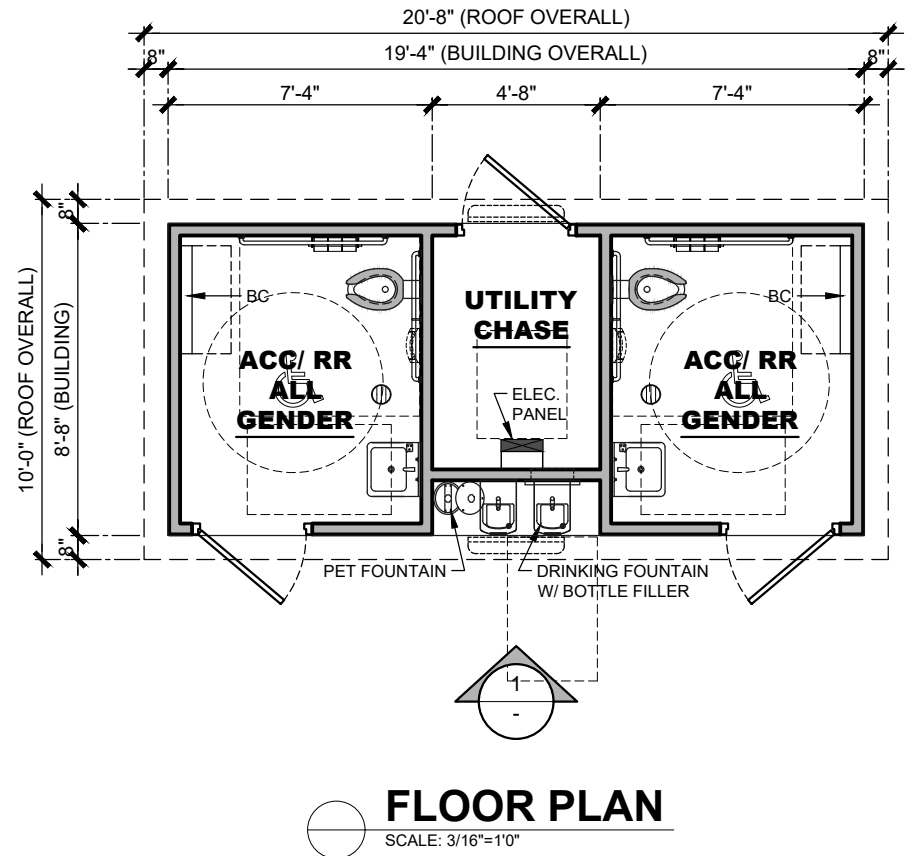
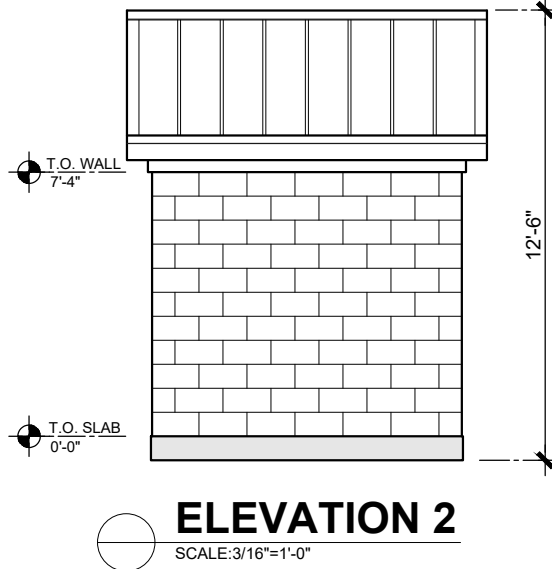
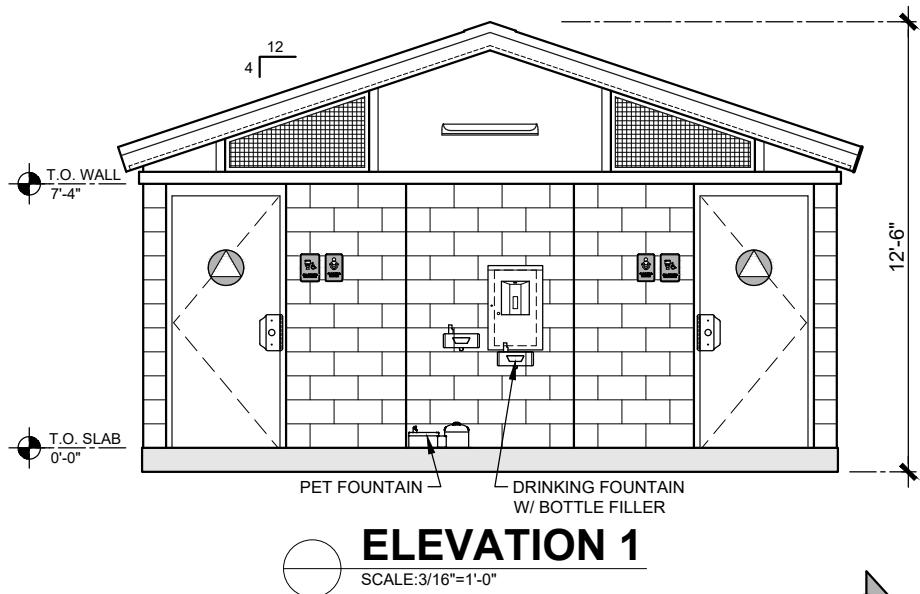
RESTROOM BUILDING, CALIFORNIA
ARCADE CREEK RECREATION & PARK DISTRICT
ARCADE CREEK PARK

ARTIST IMPRESSION: 3D RENDERING ONLY FOR REPRESENTATION. COLORS AND MATERIALS ARE SUBJECT TO CHANGE

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www.PublicRestroomCompany.com
2587 BUSINESS PARKWAY
MINDEN NEVADA 89423
P: 888-888-2060 F: 888-888-1448



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BUILDING TYPE:	RESTROOM BUILDING	REVISION #	-	REVISION DATE:	-	SHEET#	
PROJECT:	ARCADE CREEK PARK SACRAMENTO, CA	PROJECT #:	11107	START DATE:	11/3/2021	MAX. PERSON / HOUR:	90 S
				DRAWN BY:	-		
				DRAWN BY:	EOR		





Meeting Date November 18, 2021		Item # 7 a
Subject: Approve the annual audit report for FY 2020-21		
Initiated or requested by <input type="checkbox"/> Board <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other	Item Type <input checked="" type="checkbox"/> Informational <input type="checkbox"/> Direction <input checked="" type="checkbox"/> Action	Report coordinated or prepared by <i>Kim Cook</i> Office Manager
Objective Review and receive annual audit for FY 2020-21 as presented		
Background This annual process required by law has been completed and the report presented in 4 a of this agenda.		
Analysis The report is complete, and the findings are in order.		
Budget/Cost Information Annual contract amount \$5,495.00		
Proposed Action Accept and approve the FY 2020-21 Audit Report as presented		
Alternative Actions Do not accept the Audit Report for FY 2020-21.		
Coordination and Review This is a standard practice of the Board.		Attachment(s) Presented and reviewed during item 4 a

Arcade Creek Recreation and Park District

MEETING DATE: November 18, 2021

AGENDA ITEM: a

General discussion on topics for future meetings