

Arcade Creek

Recreation and Park District

**BOARD OF DIRECTORS MEETING
THURSDAY DECEMBER 15, 2022 @ 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. **Closed session**
 - a. **CONFERENCE WITH REAL PROPERTY NEGOTIATORS**
Property: Along the Arcade Creek Nature Area and trail. Located behind the lots 5212, 5216 Adelaide Way and 4931 Cameron Ranch Rd., Carmichael, CA
Agency negotiators: Lisa Gonzalez, General Manager, and Derek Cole, General Counsel
Negotiating Parties: Laura Cunningham, Darlis Curtin, Joe Ross
Under Negotiation: Price and terms.
 - b. **CONFERENCE WITH REAL PROPERTY NEGOTIATORS**
Property: Assessor Parcel Nos. 230-0080-037 and 230-0080-036
Agency negotiators: Lisa Gonzalez, General Manager, and Derek Cole, General Counsel
Negotiating parties: Sacramento Area Sewer District
Under negotiation: Price and terms for acquisition of proposed sewer easement and temporary construction easement
 - c. **CONFERENCE WITH LABOR NEGOTIATORS**
Agency designated representatives: Board of Directors Chair
Unrepresented employee: General Manager

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: acrpd@acrpd.com

5. Presentation(s)

- a. Report from Larry Bain CPA of the FY 2021-22 Annual Audit

6. Task Started, Revised or Accomplished

7. 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 11/17/2022
- b. FY 22-23 Period 5 **Financial Reports 339A**
- c. FY 22-23 Period 5 **Financial Reports 339D**
- d. FY 22-23 Period 5 **Multi Accounts Revenue Reports**
- e. FY 22-23 Period 5 **Payroll Report**
- f. FY 22-23 Period 5 **Rental & Misc. Revenue Report Attributed To Stated Period**
- g. Correspondence **received and sent**
- h. General Managers Report
- i. AB 361 Subsequent Resolution 2022-23

8. Old Business:

- a. Discussion and review of - District Workflow Property Projects, Upgrades, Repairs

9. New Business:

- a. Approve annual audit report for FY 2021-22 from Larry Bain, C.P.A.
- b. Discussion of Nominations for Board Officers Position for 2023
- c. Discussion regarding the buildings at Oakdale Elementary (Gym and Community Center Room)

10. Board Discussion:

- a. General discussion on topics for future meetings.

11. Adjournment of the meeting.

The next regular Board of Directors meeting will be held Thursday January 19, 2023 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.

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Arcade Creek Recreation and Park District

MEETING DATE: December 15, 2022

AGENDA ITEM: 4 Closed Session

a. CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Property: Along the Arcade Creek Nature Area and trail. Located behind the lots 5212, 5216 Adelaide Way and 4931 Cameron Ranch Rd., Carmichael, CA Agency negotiators: Lisa

Gonzalez, General Manager, and Derek Cole, General Counsel

Negotiating Parties: Laura Cunningham, Darlis Curtin, Joe Ross

Under Negotiation: Price and terms.

Arcade Creek Recreation and Park District

MEETING DATE: December 15, 2022

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b. CONFERENCE WITH REAL PROPERTY NEGOTIATORS

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Negotiating parties: Sacramento Area Sewer District

Under negotiation: Price and terms for acquisition of proposed sewer easement and temporary construction easement

Arcade Creek Recreation and Park District

MEETING DATE: December 15, 2022

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- c. CONFERENCE WITH LABOR NEGOTIATORS**
Agency designated representatives: Board of Directors Chair
Unrepresented employee: General Manager

Meeting Date December 15, 2022		Item # 5 a Presentation
Subject: Presentation: by Larry Bain, CPA of the Fiscal Year 2021-22 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 2021-22 Background This is a presentation of the annual Financial Audit for the Fiscal Year 2021-22 Analysis This ends the process required by law for Local Government Agencies. Budget/Cost Information Per the one-year engagement letter dated March 7, 2022, the fee for services will be at the standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that it is agreed that the gross fee, including expenses, will not exceed \$6,500.00 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 2021-22 2) Management Report

**ARCADE CREEK RECREATION
AND PARK DISTRICT**

FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2022

ARCADE CREEK RECREATION AND PARK DISTRICT

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LARRY BAIN, CPA

An Accounting Corporation

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Arcade Creek Recreation and Park District as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Arcade Creek Recreation and Park District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Arcade Creek Recreation and Park District as of June 30, 2022, and the changes in financial position of those activities and funds for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Arcade Creek Recreation and Park District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Arcade Creek Recreation and Park District's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Arcade Creek Recreation and Park District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Arcade Creek Recreation and Park District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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.

Other Information

The required supplementary information other than MD&A, as listed in the table of contents as the budgetary comparison schedule for the General fund on page 24, the District's 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 25 and 26, is 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

November 21, 2022

ARCADE CREEK RECREATION AND PARK DISTRICT

**STATEMENT OF NET POSITION
JUNE 30, 2022**

	Governmental Activities
Assets	
Cash and investments	\$ 618,496
Interest receivable	3,264
Grants receivable	45,011
Due from others	17,946
Lease receivable	41,363
Restricted cash and investments	468,131
Total Current Assets	<u>1,194,211</u>
Noncurrent assets	
Lease receivable	442,847
Net pension asset	238,570
Capital assets:	
Land	264,541
Construction in progress	65,633
Buildings and improvements	7,732,637
Equipment	189,842
Less: accumulated depreciation	<u>(4,342,370)</u>
Total noncurrent capital assets	<u>3,910,283</u>
Total noncurrent assets	<u>4,591,700</u>
Total assets	<u>5,785,911</u>
Deferred Outflows of Resources	
Deferred outflows-pensions	<u>545,538</u>
Liabilities	
Current liabilities:	
Claims payable	68,975
Accrued payroll	10,764
Total Current liabilities	<u>79,739</u>
Noncurrent liabilities:	
Due within one year	39,239
Due in more than one year	167,459
Total noncurrent liabilities	<u>206,697</u>
Total liabilities	<u>286,436</u>
Deferred Inflows of Resources	
Deferred inflows-pension	643,100
Deferred inflows-leases	478,572
Total deferred inflows of resources	<u>1,121,672</u>
Net Position	
Net investment in capital assets	4,591,700
Restricted for other	545,472
Unrestricted net position	<u>(213,831)</u>
Total net position	<u>\$ 4,923,341</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, 2022**

	Program Revenues				
Expenses	Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions	Total	
Governmental Activities:					
Recreation services	\$ 682,104	\$ 55,074	\$ 52,861	\$ 7,587	\$ (566,582)
Interest on long-term debt	8,466				(8,466)
	\$ 690,570	\$ 55,074	\$ 52,861	\$ 7,587	(575,048)

General Revenues:

Property tax, levied for general purposes	717,008
Investment income	20,324
Other	42,505
Total general revenues	779,837
Change in net position	204,789
Net position - beginning	4,718,552
Net position - ending	\$ 4,923,341

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, 2022**

	General Fund	Major Capital Project Funds		Non-Major Special Revenue Fund	Total Governmental Funds
		Developer Deposits	District Projects	ADA Fund	
Assets					
Cash and investments	\$ 587,304	\$ -	\$ 31,192	\$ -	\$ 618,496
Grants receivable			45,011		45,011
Interest receivable	1,367	1,738	154	5	3,264
Due from others	17,946				17,946
Due from other funds		75,598			75,598
Restricted cash and investments		466,757		1,374	468,131
Total assets	\$ 606,617	\$ 544,093	\$ 76,357	\$ 1,379	\$ 1,228,446
Liabilities and Fund Balances					
Liabilities					
Claims payable	\$ 11,883	\$ -	\$ 57,092	\$ -	\$ 68,975
Accrued payroll	10,764				10,764
Due to other funds			75,598		75,598
Total liabilities	22,647		132,690		155,337
Fund Balances					
Restricted		544,093		1,379	545,472
Assigned					-
Unassigned	583,970		(56,333)		527,637
Total fund balances	583,970	544,093	(56,333)	1,379	1,073,109
Total Liabilities and Fund Balances	\$ 606,617	\$ 544,093	\$ 76,357	\$ 1,379	\$ 1,228,446

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, 2022

Fund balances of governmental funds	\$ 1,073,109
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.	3,910,283
Leases receivable under GASB 87 are not due and receivable in the current period and therefore are not reported in the funds.	484,210
Net pension asset under GASB 68 is not due and receivable in the current period and therefore are not reported in the funds.	238,570
Deferred outflows of resources are not due and receivable in the current period and therefore are not reported in the funds.	545,538
Deferred inflows of resources are not due and payable in the current period and therefore are not reported in the funds.	(1,121,672)
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>(206,697)</u>
Net position of governmental activities	<u><u>\$ 4,923,341</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, 2022**

	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	\$ 711,569	\$ -	\$ -	\$ -	\$ 711,569
Intergovernmental revenues	13,026		45,011		58,037
Use of money and property	65,858	3,181	720	9	69,768
Other revenues	42,496	7,850			50,346
Total revenues	832,949	11,031	45,731	9	889,720
Expenditures					
Current:					
Recreation and park services	549,884	5,974	45,011		600,869
Debt service					
Principal	29,200				29,200
Interest	8,466				8,466
Capital outlay	28,311		65,633		93,944
Total expenditures	615,861	5,974	110,644		732,479
Net change in fund balances	217,088	5,057	(64,913)	9	157,241
Fund balances, beginning of fiscal year	366,882	508,450	39,166	1,370	915,868
Prior period adjustment		30,586	(30,586)		-
Fund balances, end of fiscal year	\$ 583,970	\$ 544,093	\$ (56,333)	\$ 1,379	\$ 1,073,109

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, 2022**

Net change in fund balances - total governmental funds	\$ 157,241
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	93,944
Depreciation expense	(244,533)
Receipts of lease revenue are recognized as revenue in the funds and as an adjustment to leases receivable in the statement of net position	5,639
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.	167,056
Payments of long-term debt are recognized as expense in the funds and as a reduction to debt in the statement of net position	29,200
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>(3,758)</u>
Change in net position of governmental activities	<u>\$ 204,789</u>

ARCADE CREEK RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

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, 2022

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, 2022**

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, 2022

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 incurrence 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 be reported at fair value.

L. Implementation of New GASB Pronouncements:

GASB Statement No. 87

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

Lessor

The District acts as the lessor for land used for two cell towers. The District recognizes leases receivable and deferred inflows of resources in the financial statements. Variable payments based on future performance of the lessee or usage of the underlying asset are not included in the measurement of the lease receivable.

At the commencement of the lease, the District initially measured the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflows of resources are initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources are recognized as revenue over the life of the lease term in a systematic and rational method.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 1: Summary of Significant Accounting Policies (Continued)

L. Implementation of New GASB Pronouncements (Continued)

- The District uses an estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the leases receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the leases receivable.

Note 2: Cash and Investments

Cash and investments at June 30, 2022, consisted of the following:

Checking account	\$	2,092
Imprest cash		1,000
Cash and investment in the County Treasurer		1,083,535
Total cash and investments		\$ 1,086,627

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, 2022**

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*	\$ 1,083,535	\$ 1,083,535	\$ -
Totals	\$ 1,083,535	\$ 1,083,535	\$ -

*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, 2022, the District’s deposits balance was \$3,120 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, 2022**

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, 2022 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, 2021	Additions	Retirement/ Adjustments	Balance June 30, 2022
Capital assets, not being depreciated:				
Land	\$ 264,541	\$ -	\$ -	\$ 264,541
Construction in progress		65,633		65,633
Capital assets, being depreciated:				
Structures and improvements	7,732,637			7,732,637
Equipment	171,047	28,311	(9,516)	189,842
Total capital assets, being depreciated	7,903,684	28,311	(9,516)	7,922,479
Less accumulated depreciation	(4,107,353)	(244,533)	9,516	(4,342,370)
Total capital assets, being depreciated, net	3,796,331	(216,222)	-	3,580,109
Governmental activities, capital assets, net	\$ 4,060,872	\$ (150,589)	\$ -	\$ 3,910,283

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, 2022:

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022	Due within One Year
Compensated absences	\$ 21,539	\$ 21,435	\$ (17,677)	\$ 25,297	\$ 8,839
Pension side fund loan	210,600		(29,200)	181,400	30,400
Totals	\$ 232,139	\$ 21,435	\$ (46,877)	\$ 206,697	\$ 39,239

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

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
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	36,100		1,509	37,609
2028	15,500		167	15,667
Totals	\$ 181,400		\$ 22,264	\$ 203,664

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, 2022**

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

The Plan provisions and benefits in effect at June 30, 2022, 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	10.34%	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, 2022, the contributions recognized as part of pension expense for the miscellaneous Plan was as follows:

Contributions-employer	\$	38,106
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***B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources
Related to Pensions***

As of June 30, 2022, 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 (asse	
Miscellaneous Plan	\$	(238,569)

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, 2020 rolled forward to June 30, 2021 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, 2022**

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, 2021 and 2022 were as follows:

Proportion - June 30, 2021	0.00741%
Proportion - June 30, 2022	-0.01256%
Change - Increase (Decrease)	-0.01998%

For the year ended June 30, 2022, the District recognized pension expense of -\$128,950. At June 30, 2022, 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	\$ -	\$ (26,753)
Changes of assumptions		
Net difference between projected and actual earnings on pension plan investments	208,259	
Changes in proportion		(616,347)
Difference in contributions and the proportionate share of contributions	299,173	
District contributions subsequent to the measurement date	38,106	
Total	<u>\$ 545,538</u>	<u>\$ (643,100)</u>

\$38,106 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, 2023. 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:**

2023	\$ 108,321
2024	50,419
2025	34,479
2026	(57,551)

Actuarial Assumptions – The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
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, 2022**

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, 2022**

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%	Current Discount	Discount Rate +1%
	(6.15%)	Rate (7.15%)	(8.15%)
	<hr/>	<hr/>	<hr/>
Misc Tier I	\$ (905,861)	\$ (238,569)	\$ 55,992

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, 2022.

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, 2022**

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	\$ -	\$ 544,093	\$ 1,379	\$ -
Assigned for next years budget				31,410
Assigned for capital projects				44,947
Unassigned	583,970			
Total fund balance	\$ 583,970	\$ 544,093	\$ 1,379	\$ 76,357

Note 9: Leases Receivable

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.

Because the District derives a portion of its revenue from the rental of real property based on a fixed lease amount above, the leases are treated as an finance lease for accounting purposes under Governmental Accounting Board Statement No. 87.

Lease receivables consist of the agreement with the cell tower operator for their right-to-use of a portion of land at the parks owned by the District. The calculated interest rate used is based on an assumed 3% borrowing rate. For the fiscal year ended June 30, 2022, the District recognized \$47,073 in lease revenue and \$13,890 in interest revenue.

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 9: Leases Receivable (Continued)

A summary of changes in lease receivable for the fiscal year ended June 30, 2022 is as follows:

	Balance 7/1/2021	Additions	Retirements/ Adjustments	Balance 6/30/2022	Due within One Year	Due in More Than One Year
Lease receivable	\$ 525,645	\$ -	\$ (41,435)	\$ 484,210	\$ 41,363	\$ 442,847

Lease receivables are due in the upcoming years as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 41,363	\$ 13,863	\$ 55,226
2024	42,587	12,637	55,224
2025	43,917	11,304	55,221
2026	45,252	9,965	55,217
2027	46,629	8,585	55,214
2028-2032	255,276	20,741	276,017
2033	9,186	276	9,462
Total	\$ 484,210	\$ 77,371	\$ 561,581

Note 10: 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 11: Gann Limit

Total tax and interest revenue 2021-22	\$ 738,167
Amount of limit for 2021-22	1,638,248
Amount (under)/over limit	<u>\$ (900,081)</u>

ARCADE CREEK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 12: 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.

Note 13: Subsequent Event

Subsequent events were evaluated through November 21, 2022, the date these financial statements were made available for public inspection.

**ARCADE CREEK RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenues				
Property taxes	\$ 711,881	\$ 711,881	\$ 711,569	\$ (312)
Intergovernmental revenues	12,500	12,500	13,026	526
Use of money and property	64,810	64,810	65,858	1,048
Other revenues	18,000	18,000	42,496	24,496
Total Revenues	807,191	807,191	832,949	25,758
Expenditures				
Salaries and benefits	320,809	320,809	303,181	17,628
Services and supplies	297,050	297,050	246,703	50,347
Debt service				
Principal expense	29,200	29,200	29,200	-
Interest expense	8,500	8,500	8,466	34
Capital outlay	50,000	50,000	28,311	21,689
Contingency	122,411	122,411		122,411
Total Expenditures	827,970	827,970	615,861	212,109
Net change in fund balances	\$ (20,779)	\$ (20,779)	\$ 217,088	\$ (186,351)
Fund balance, beginning of fiscal year			366,882	
Fund balance, end of fiscal year			<u>\$ 583,970</u>	

**ARCADE CREEK RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2022**

<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	\$240,210	225.97%	56.49%
6/30/2017	0.01623%	\$563,916	\$250,080	225.49%	59.43%
6/30/2018	0.01523%	\$600,257	\$252,216	237.99%	58.40%
6/30/2019	0.01458%	\$549,407	\$213,295	257.58%	80.01%
6/30/2020	0.00658%	\$263,394	\$225,017	117.06%	80.78%
6/30/2021	0.00741%	\$312,635	\$176,150	177.48%	79.58%
6/30/2022	-0.01256%	-\$238,569	\$102,303	-233.20%	96.33%

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, 2022**

<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	\$213,295	14.88%
6/30/2020	\$36,036	(\$64,036)	\$ (28,000)	\$225,017	28.46%
6/30/2021	\$35,350	(\$35,350)	\$0	\$176,150	20.07%
6/30/2022	\$38,106	(\$38,106)	\$0	\$102,303	37.25%

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, 2022**

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, 2022

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, 2022, and have issued our report thereon dated November 21, 2022. 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 2022-001 and 2022-002 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
November 21, 2022

ARCADE CREEK RECREATION AND PARK DISTRICT
SCHEDULE OF FINDINGS
June 30, 2022

INTERNAL CONTROL FINDINGS

Significant Deficiencies not Deemed Material Weaknesses

Finding 2022-001

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 2022-002

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

December 5, 2022

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, 2022, and have issued our report thereon dated November 21, 2022. 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 6, 2022 and issued our report 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 the accounting policies for the implementation of GASB 87-Leases. The application of all other existing policies were not changed during the 2021-22 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 November 21, 2022.

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.

The District accounting records were found to be well organized and the office manager continues to do a very good job with record keeping, and 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 November 17, 2022 at 6:00 p.m.

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

Call to Order and Perform Roll Call: Chairperson A. Vassar called the meeting to order at 6:00 pm

Board Members Present: A. Vassar, M Hanson, S. Miller

Board Members Absent: A. Gualderama
T. Dworetzky (arrived at 6:12 pm)

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

Legal Counsel Present: Yes – Derek Cole

Auditor Present: No

Presentation(s): No

Visitor(s) That Signed In: Yalda

2. PUBLIC COMMENTS:

None

3. ANNOUNCEMENTS:

Staff reported that the delivery and installation of the ACP restroom has been delayed and current projected install date will be in February 2023.

The Sacramento Area Sewer District project at ACP has been delayed until 2024.

Regular meeting suspended at 6:06 pm.

Closed session opened at 6:06 pm.

4. CLOSED SESSION:

a. **CONFERENCE WITH REAL PROPERTY NEGOTIATORS**

Property: Along the Arcade Creek Nature Area and trail. Located behind the lots 5212, 5216 Adelaide Way and 4931 Cameron Ranch Rd., Carmichael, CA

Agency negotiators: Lisa Gonzalez, General Manager, and Derek Cole, General Counsel

Negotiating Parties: Laura Cunningham, Darlis Curtin, Joe Ross

Under Negotiation: Price and terms.

MINUTES of Board of Directors Meeting

November 17, 2022

Page 2 of 3

4. CLOSED SESSION: (cont.)

- b. CONFERENCE WITH LABOR NEGOTIATORS
Agency designated representatives: Board of Directors Chair
Unrepresented employee: General Manager

Director T. Dworetzky arrived at 6:12 pm

Closed session convened at 6:32 pm.

Regular meeting re-opened at 6:32 pm

Report out of closed session

Board met with both the Real Property Negotiators and Labor Negotiators.

Board requested that both items be brought back and appear on the December agenda.

5. CONSENT ITEMS:

- a. **Draft Meeting Minutes:** Board Meeting 9/15/2022, Special Meeting 11/5/2022, Board Retreat 11/5/2022
- b. FY 22-23 Period 3 Financial Reports 339A
- c. FY 22-23 Period 3 Financial Reports 339D
- d. FY 22-23 Period 3 Multi Accounts Revenue Reports
- e. FY 22-23 Period 3 Payroll Report
- f. FY 22-23 Period 3 Rental & Misc. Revenue Report Attributed To Stated Period
- g. FY 22-23 Period 4 Financial Reports 339A
- h. FY 22-23 Period 4 Financial Reports 339D
- i. FY 22-23 Period 4 Multi Accounts Revenue Reports
- j. FY 22-23 Period 4 Payroll Report
- k. FY 22-23 Period 4 Rental & Misc. Revenue Report Attributed to Stated Period
- l. Correspondence **received and sent**
- m. General Managers Report
- n. AB 361 Subsequent Resolution 2022-21

Director S. Miller requested additional information on the following consent items, b, c, g, h, j, and m.

Staff was instructed to reply to the letter in item l. Correspondence.

Motion No. 1: It was moved by M. Hanson and seconded by Director S. Miller to approve consent items.

Motion Carried: 4 Ayes, 0 Noes, 1 Absent, 0 Abstained
Ayes: A. Vassar, M. Hanson, T. Dworetzky, S. Miller
Absent: A. Gualderama
Abstained:
Vacant:

6. OLD BUSINESS:

NONE

MINUTES of Board of Directors Meeting

November 17, 2022

Page 3 of 3

7. NEW BUSINESS:

- a. Resolution to provide cashflow for 339D District Projects from 339A General Fund.

Motion No. 2: It was moved by M. Hanson and seconded by Director T. Dworetzky to adopt Resolution 2022-22 to provide cashflow for the district 339D District Projects account using funds from the 339A General Funds account.

Motion Carried: 4 Ayes, 0 Noes, 1 Absent, 0 Abstained

Ayes: A. Vassar, M. Hanson, T. Dworetzky, S. Miller

Absent: A. Gualderama

Abstained:

Vacant:

- b. Discussion and review of - District Workflow Property Projects, Upgrades, Repairs

Item received and Board requested item be returned to the December 2022 meeting.

8. TASK STARTED, REVISED OR ACCOMPLISHED

Item received.

The Board directed staff to add to the report items that staff discussed and deemed in need of attention.

It was requested that this agenda item be placed on the agenda monthly and placed under Announcements. This will allow review and discussion prior to the consent items.

9. BOARD DISCUSSION:

- a. General discussion on topics for future meetings.

Director T. Dworetzky requested that the subject of the buildings at Oakdale be placed on the agenda for discussion.

10. ADJOURNMENT OF THE MEETING.

Chairperson adjourned the meeting at 7:35 pm.

**ACRPD 2022 - 2023
339A Budget Report**

**November 2022
Period 5 of 13**

FYTD Completed = 38%

	CODE	CATEGORIES	2022-23 Budget	November	Expended To Date	Balance	Percent Expended
1	10111000	Salaries and Wages - Reg F/T Staff	200,480.00	16,768.25	81,660.18	118,819.82	41%
2	"	Part-time Salaries			-		-0-
3	"	P/T Monitors & Maint.	48,510.00	1,504.12	8,975.25	39,534.75	19%
4	"	Blank			-	-	#DIV/0!
5	"	Blank			-	-	#DIV/0!
6	"	Blank			-	-	#DIV/0!
7	10112400	Salaries & Wages - Commission & Brds	3,500.00	200.00	1,100.00	2,400.00	31%
8	10113200	Salaries & Wages - Time/one half (OT)	4,000.00	155.93	947.93	3,052.07	24%
9	"	Salary/Wages - Strt Time (No Retirement Contribution)			595.24	(595.24)	#DIV/0!
10	10121000	Retirement - Employer Cost (@10.32%)	11,824.00	991.68	4,822.18	7,001.82	41%
11	"	Retirement - Employer Cost (@8.63%)	7,414.00	617.82	3,016.23	4,397.77	41%
12	"	Retirement - UAL (110.08 mthly or 1277.00)	1,277.00		1,277.00	-	100%
13	"	Retirement Acturial Cost	1,000.00		350.00	650.00	35%
14	10122000	Social Security (OASDHI rate=7.65%)	19,622.00	1,425.07	7,135.80	12,486.20	36%
15	10123000	Group Insurance - Employer Cost			-	-	-0-
16	"	Medical + Admin fee	32,032.00	2,579.66	12,904.73	19,127.27	40%
17	"	Dental	1,516.00	126.33	757.98	758.02	50%
18	"	Vision	297.00	24.57	147.42	149.58	50%
19	"	EAP	131.00	-	52.20	78.80	40%
20	10124000	Work Comp Ins - Employer Cost	5,595.00	-	2,617.50	2,977.50	47%
21	10125000	State Unemployment Insurance (Pool)	1,000.00	-	47.71	952.29	5%
22	10128000	Health Care Retirees	1,914.00	137.93	826.65	1,087.35	43%
23	10140000	Cost Reduct Factor (CalPERS UAL Pre Pmt)			-	-	#DIV/0!
24		TOTALS:	340,112.00	24,531.36	127,234.00	212,878.00	37%

**ACRPD 2022 - 2023
339A Budget Report**

**November 2022
Period 5 of 13**

FYTD Completed = 38%

	CODE	Service & Supply	2022-23 Budget	November	Expended To Date	Balance	Percent Expended
25	20200500	Advertising/Legal Notices	200.00		-	200.00	0%
26	20202900	Business/Conference Expenses	2,000.00		-	2,000.00	0%
27	20203600	Education and Training Supplies	-	20.00	20.00	(20.00)	#DIV/0!
28	20203804	Workplace Amenities	-	224.12	224.12	(224.12)	#DIV/0!
29	20205100	Insurance - Liability	73,218.00		36,012.00	37,206.00	49%
30	20206100	Memberships Dues	5,500.00		2,665.00	2,835.00	48%
31	20207600	Office Supplies	1,500.00	24.53	387.08	1,112.92	26%
32	20207602	Signs	1,000.00	11.22	59.69	940.31	6%
33	20207603	Keys	200.00		-	200.00	0%
34	20208100	Postage Service (PO Box)	215.00		212.00	3.00	99%
35	20208102	Stamps (Postal)	150.00		-	150.00	0%
36	20208500	Printing Service	-		-	-	#DIV/0!
37	20210300	Agriculture/Horticultural Services	25,000.00		3,250.00	21,750.00	13%
38	20210400	Agricultural/Horticultural Supplies	500.00		-	500.00	0%
39	20211100	Building Maintenance Service	1,000.00		2,481.40	(1,481.40)	248%
40	20211200	Building Maintenance Supplies	500.00		-	500.00	0%
41	20212200	Chemical Supplies (new)	-		-	-	#DIV/0!
42	20213100	Electrical Maintenance Services	1,000.00		-	1,000.00	0%
43	20213200	Electrical Maintenance Supplies	200.00		-	200.00	0%
44	20214100	Land Improvement Maintenance Service	10,000.00	450.00	4,895.00	5,105.00	49%
45	20214200	Land Improvement Maintenance Sup.	5,000.00		527.43	4,472.57	11%
46	20215100	Mechanical System Maintenance Svcs.	2,000.00		709.00	1,291.00	35%
47	20215200	Mechanical System Maintenance Sup.	1,000.00		1,151.03	(151.03)	115%
48	20216200	Painting Supplies	1,500.00		-	1,500.00	0%
49	20216700	Plumbing Maintenance Service (new)	1,000.00	279.49	678.69	321.31	68%
50	20216800	Plumbing Maintenance Supplies	500.00		-	500.00	0%
51	20218500	Permit Charges	-		-	-	#DIV/0!
52	20219100	Electricity	20,000.00	1,277.02	8,469.65	11,530.35	42%

**ACRPD 2022 - 2023
339A Budget Report**

**November 2022
Period 5 of 13**

FYTD Completed = 38%

	CODE	Service & Supply	2022-23 Budget	November	Expended To Date	Balance	Percent Expended
53	20219200	Natural Gas Service	3,000.00	18.00	81.58	2,918.42	3%
54	20219300	Refuse Collection/Disposal	3,000.00	187.62	845.32	2,154.68	28%
55	20219500	Sewage Services	2,000.00		552.56	1,447.44	28%
56	20219800	Water	35,000.00	1,737.43	9,687.70	25,312.30	28%
57	20220500	Automotive Maintenance Service	3,500.00		470.85	3,029.15	13%
58	20220600	Automotive Maintenance Supplies	500.00		142.12	357.88	28%
59	20221100	Grounds Equipment Maintenance Svcs.	4,000.00		1,534.70	2,465.30	38%
60	20221200	Grounds Equipment Maintenance Sup.	4,000.00		2,515.99	1,484.01	63%
61	20222600	Hand / Expendable Tools	500.00		434.60	65.40	87%
62	20223600	Fuel and Lubricant Supplies	5,000.00	502.73	2,030.99	2,969.01	41%
63	20226200	Office Equip. Maintenance Supplies	1,000.00		512.87	487.13	51%
64	20227500	Rent/Lease Equipment	500.00		-	500.00	0%
65	20227501	Copy Machine - Lease	-		-	-	#DIV/0!
66	20227504	Miscellaneous	500.00		57.92	442.08	12%
67	20229100	Other Equip Maint. Service	2,000.00		-	2,000.00	0%
68	20229200	Other Equip Maint. Supply	2,000.00		-	2,000.00	0%
69	20231400	Clothing/Personal Supplies	100.00	73.68	73.68	26.32	74%
70	20232200	Custodial Supplies	6,000.00	257.09	1,222.41	4,777.59	20%
71	20243700	Lab (Medical) Service (Drug Testing)	100.00		-	100.00	0%
72	20244300	Medical Service (Pre-emp. testing)	200.00	111.00	136.00	64.00	68%
73	20244400	Medical Supplies (First Aid)	300.00	134.03	134.03	165.97	45%
74	20250605	Service Fees (Bank Loan Item)	-		-	-	#DIV/0!
75	20250700	Assessment / Collection Services	7,900.00		109.00	7,791.00	1%
76	20252100	Temporary Services	-		-	-	#DIV/0!
77	20253100	Legal Services	8,000.00	488.07	1,320.57	6,679.43	17%
78	20255100	Planning Service-	-		-	-	#DIV/0!
79	20257100	Security Service	25,000.00		6,863.78	18,136.22	27%
80	20258200	Public Relations Service/mkting, web	2,000.00		1,100.00	900.00	55%

**ACRPD 2022 - 2023
339A Budget Report**

**November 2022
Period 5 of 13**

FYTD Completed = 38%

	CODE	CATEGORIES	2022-23 Budget	November	Expended To Date	Balance	Percent Expended
81	20259100	Other Professional Services	-	-	13,480.00	(13,480.00)	#DIV/0!
82	20281100	Data Processing -Computer Services	2,500.00		-	2,500.00	0%
83	20281201	Hardware (Computer)	-		-	-	#DIV/0!
84	20281210	PC Laptop Printer (Copier) Purchase	-		-	-	#DIV/0!
85	20281265	Application Software Maint Lic Renewal	3,000.00	440.00	1,199.99	1,800.01	40%
86	20281304	Sales Tsx Adj - Board of EQ			-	-	#DIV/0!
87	20281700	Election Services	15,000.00		-	15,000.00	0%
88	20283102	Mileage	500.00	8.75	118.30	381.70	24%
89	20285100	Recreation Services	3,000.00		-	3,000.00	0%
90	20285200	Recreation Supplies	3,000.00	14.81	1,744.90	1,255.10	58%
91	20285300	Recreation Supp. (P-S) ELP Program			-	-	#DIV/0!
92	20288000	Prior Year Service & Supply Expe	-		-	-	#DIV/0!
93	20289800	Other Operating Expenses - Supplies	200.00	235.96	235.96	(35.96)	118%
94	20289900	Other Operating Exp. - Misc. expenses	200.00	183.87	183.87	16.13	-0-
95	20291300	Auditor/Controller Services	6,500.00		-	6,500.00	0%
96	20291500	Compass Costs	1,072.00		1,071.83	0.17	100%
97	20291700	Alarm Services	2,000.00	660.00	2,274.59	(274.59)	114%
98	20298700	Telephone Services	4,000.00	301.41	1,517.63	2,482.37	38%
99	20298701	Cell Phones	1,500.00	62.75	911.03	588.97	61%
100	20299909	Expenditure Reimbursements (Insurance Clair	20,000.00		19,945.77	54.23	100%
101		TOTALS:	331,755.00	\$ 7,703.58	\$ 134,252.63	\$ 197,502.37	40%

2059100 Other Prof Services - Expensed New Surveillance Cameras & Alarmed Rental Facility Buildings

20289800 Other Operating Expenses - Supplies - Also being used as an expence line for items that will be transferred to 339D via a JV

**ACRPD 2022 - 2023
339A Budget Report**

**November 2022
Period 5 of 13**

FYTD Completed = 38%

	CODE	CATEGORIES	2022-23 Budget	November	Expended To Date	Balance	Percent Expended
102	30321000	Interest Expense	7,191.00	603.81	3,756.96	3,434.04	52%
103	30323000	Lease Obligation Retirement(Side Fund)	30,400.00	2,500.00	15,000.00	15,400.00	49%
104	30345000	Taxes, Licenses & Assessments	704.00		703.64	0.36	100%
	TOTALS:		38,295.00	\$ 3,103.81	\$ 19,460.60	\$ 18,834.40	51%

FYTD Completed = 38%

	CODE	CATEGORIES	2022-23 Budget	November	Expended To Date	Balance	Percent Expended
105	42420100	Building - Community Ctr Upgrades		-	-	-	#DIV/0!
106	43430300	Equipment SD Maint Equip		-	-	-	#DIV/0!
107	TOTALS:		-	\$ -	\$ -	\$ -	#DIV/0!

FYTD Completed = 38%

108	79790100	Contingencies	555,977.00		-	\$ 555,977.00	0%
109		Reserved Fund Balance Increase			-	\$ -	0%
110	Grand Total		\$ 1,266,139.00	\$ 35,338.75	\$ 280,947.23	\$ 985,191.77	22%

*Grand Total includes
GL79790100 Contingencies
amount*

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

ACRPD 2022 - 2023
339A Revenue

November 2022
Period 5 of 13

FYTD Completed = 38%
Percent Received

Account		2022-23 Budget	November	Received To Date	Unrealized	
1	91910100	Property Tax-Current Secured	545,236.00		-	545,236.00 0%
2	91910200	Property Tax-Current Unsecured	23,000.00		(0.09)	23,000.09 0%
3	91910300	Property Tax-Current Sup.	17,000.00		-	17,000.00 0%
4	91910400	Property Tax Sec. Delin.(+Teeter)	5,000.00		-	5,000.00 0%
5	91910500	Property Tax Supplemental Delin.	900.00		-	900.00 0%
6	91910600	Property Tax-Unitary	6,000.00		-	6,000.00 0%
7	91912000	Redemption	100.00		-	100.00 0%
8	91913000	Property Tax Prior Unsecured	400.00		-	400.00 0%
9	91914000	Penalty	200.00		2.68	197.32 1%
10	91919600	RDA Residual Distribution	10,000.00	369.20	369.20	9,630.80 4%
11	91919900	Taxes - Other				- #DIV/0!
12		Total Taxes	\$ 607,836.00	\$ 369.20	371.79	\$ 607,464.21 0%
13	94941000	Interest	1,000.00		-	1,000.00 0%
14	94942900	Building Rental (Parks & Facilities)	10,001.00		2,100.00	7,901.00 21%
15	"	Building Rental (Cell Towers 4610.42)	55,325.00		18,441.68	36,883.32 33%
16	95952200	Homeowner Property Tax Relief	5,000.00		-	5,000.00 0%
17	95952900	In Lieu Taxes - Other	-		-	- #DIV/0!
18	95953300	Redevelopment Passthru	8,000.00	227.65	227.65	7,772.35 3%
19	95956300	State-Federal Grants			-	- #DIV/0!
20	95956900	Other Funds - Local (GRANT)			-	- #DIV/0!
21	"	Grant = Park Sponsorships			-	- #DIV/0!
22	"	Funds Transferred from 339I			-	- #DIV/0!
23	"	Blank			-	- #DIV/0!
24	96964600	Recreation Fees			-	- #DIV/0!
25	97974000	Insurance Proceeds	18,000.00		17,945.77	54.23 100%
26	97979000	Miscellaneous	5,000.00		-	5,000.00 0%
27	97979900	Prior Year (Funds moved to)			-	- #DIV/0!
28	98986200	Proceeds from Asset sale - Spec Dist			-	- #DIV/0!
29		Fund Balance Available =xxxxxxx.xx			-	- #DIV/0!
30	Problem	**County Error In Process of Correction**	-		-	- 0%
31		Total Other Revenue	\$ 102,326.00	\$ 227.65	\$ 38,715.10	\$ 63,610.90 38%
32		Total Revenue	\$ 710,162.00	\$ 596.85	\$ 39,086.89	\$ 671,075.11 6%

Note: Per Resolution 2022-22 via JV 110777002, Short term loan of \$147,427.55 provided to 339D GL 5250000 by 339A GL 1800000
 339A 1 i FY 2022 - 2023 Finance 339A.xls 12/6/2022

Register Expense Report
Period 5
Account

FY 2022-2023
11/1/2022 Through 11/30/2022
339A

**Not
Clrd**

Date	Num	Description	Memo	Category	Clrd	Amount
11/1/2022	TaxRevenu S	Property Tax(s) Deposited Per County C	11/2022 - Property Tax - Current Secured	910100 Prop Tax Current Secured	c	-
			11/2022 - Property Tax - Current Unsecured	910200 Prop Tax Current Unsecured	c	-
			11/2022 - Property Tax - Current Sup.	910300 Prop Tax Current Sup	c	-
			11/2022 - Property Tax Sec Delin.(+Tetter)	910400 Prop Tax Sec Delinquent + Teete	c	-
			11/2022 - Property Tax Supplement Delin.	910500 Prop Tax Supplemental Delinque	c	-
			11/2022 - Properry Tax-Unitary	910600 Prop Tax Unitary	c	-
			11/2022 - Redemption	912000 Prop Tax Redemption	c	-
			11/2022 - Property Tax Prior Unsecured	913000 Prop Tax Prior Unsecured	c	-
			11/2022 - Penalty	914000 Prop Tax Penalties	c	-
			11/2022 - RDA Residual Distribution	919600 RDA Residual Distribution	c	369.20
			11/2022 - Interest	941000 Interest	c	-
			11/2022 - Homeowner Property Tax Relief	952200 Homeowner Prop Tax Relief	c	-
			11/2022 - Redevelopment Passthru	953300 Redevelopment Passthru	c	227.65
			11/2022 -Taxes Other	919900 Taxes Other	c	-
11/3/2022	24518 S	CalPERS - 521	10/16- 10/31/2022 EE Contrib	05420514 Retirment (EE Contribution)	c	(336.33)
			10/16 - 10/31/2022 ER Contrib	121000 Retirement ER Cost	c	(495.84)
11/3/2022	24519 S	CalPERS - 521	10/16- 10/31/2022 EE Contrib	05420514 Retirment (EE Contribution)	c	(250.56)
			10/16 - 10/31/2022 ER Contrib	121000 Retirement ER Cost	c	(308.91)
11/3/2022	24520	Central Control System - 23278	11/2022 - Wireless irrigation	281265 Application Software Maint. Lic	c	(220.00)
11/3/2022	24521	Cintas - 56036	10/26/2022 Custodial	232200 Custodial Supplies	c	(116.52)
11/3/2022	24522	Fast Break - 37998	10/2022 Phone service	298700 Telephone Services	c	(195.00)
11/3/2022	24523 S	Home Depot - 2843	Staff Safety & Rain Gear	231400 Clothing - Personal Supplies	c	(73.68)
			Custodial items	232200 Custodial Supplies	c	(24.05)
11/3/2022	24524	Orbit Station - 33714	10/2022- Fuel Chgs	223600 Fuel & Lubricant Supplies	c	(134.53)
11/3/2022	24525	PG&E - 1383	10/2022 - Billing	219200 Natural Gas Service	c	(18.00)
11/3/2022	24526 S	Republic Services - 57909	Credit from 9/2022 billing	219300 Refuse Collection-Disposal	c	2.28
			10/2022 Billing	219300 Refuse Collection-Disposal	c	(189.90)
11/3/2022	24527	Rio Linda Fence - 57446	HSP - Repair fence near soccer field (fire dept damage)	214100 Land Improvement Maint. Servic	c	(450.00)
11/3/2022	24528	Sacramento Suburban Water - 26158	10/2022 - Myrtle (Oak)	219800 Water	c	(763.16)
11/3/2022	24529	Sacramento Suburban Water - 26158	10/2022 - HSP	219800 Water	c	(149.03)
11/3/2022	24530	SCI Consulting Group - 2365	FY 18-19 Annual & 5 yr Nexus study (related consultin	259100 Other Professional Services	c	(1,501.50)
11/3/2022	24531 S	T-Mobile - 32685	10/2022 - District Cell Phone	298701 Cell Phones	c	(29.41)
			GM phone (purchase pmt)	298701 Cell Phones	c	(33.34)
11/3/2022	24532 S	Umpqua CC - 71085	CSDA Brown Act Compliance Manual 2nd Edition	203600 Education & Training Supplies	c	(20.00)
			Office ink stamps	207600 Office Supplies	c	(24.53)

			Replenish first aid supplies	244400 Medical Supplies (First Aid)	c	(134.03)
			Supplies for Magic Show on 9/30/2022	285200 Recreation Supplies	c	(14.81)
11/14/2022	24533	Central Control System - 23278	10/2022 - Wireless irrigation (rec'd inv 11/14/2022)	281265 Application Software Maint. Lic	c	(220.00)
11/14/2022	24534	Cintas - 56036	11/9/2022 Custodial	232200 Custodial Supplies	c	(116.52)
11/14/2022	24535	Cole Huber - 54641	10/2022 Ref:ACP Property/Respond Audit letter	253100 Legal Services	c	(488.07)
11/14/2022	24536	Comcast - 12322	11/2022-Billing-Phone/HSI	298700 Telephone Services	c	(106.41)
11/14/2022	24537	S Crime Alert Security - 41852	12/1 - 2/28/2022 - Alarm system Bldings	291700 Alarm Services	c	(135.00)
			12/1 - 2/28/2022 - Alarm System Cameras	291700 Alarm Services	c	(525.00)
11/14/2022	24538	S GSRMA - 29229	12/2022 -Dental - 3 EEs	123000 Health Insurance(s)	c	(126.33)
			12/2022 -Vision - 3 EEs	123000 Health Insurance(s)	c	(24.57)
11/14/2022	24539	S Home Depot - 2843	Microwave (office)	203804 Workplace Amenities	c	(224.12)
			No Trespassing signs	207602 Signs	c	(11.22)
11/14/2022	24540	Lisa Gonzalez - 932917	11/14/2022 - Mileage	283102 Mileage	c	(8.75)
11/14/2022	24541	Phillips 66 - 58398	10/2022 - Stmt	223600 Fuel & Lubricant Supplies	c	(368.20)
11/14/2022	24542	SMUD - 4025	10/2022 - SMUD Billing	219100 Electricity	c	(1,277.02)
11/14/2022	JV	# 110767206	Re-allocate Claim 24530 from 339A to 339I (Nexus Stu	259100 Other Professional Services	c	1,501.50
11/15/2022	EFT	# 400043681 - Health Benefits	Health Benefits Pay Date 11/15/2022	123000 Health Insurance(s)	c	(1,285.59)
11/15/2022	P/R+Taxes	S Payroll And Taxes	Period 10/16/2022 - 10/31/2022 - Ck date 11/15/2022	111000 Salaries & Wages	c	(9,057.43)
			Brd Pay Ck date 11/15/2022	112400 Stipend Commission & Board	c	-
			Time/One Half - Ck date 11/15/2022	113200 OT & Straight Time	c	(155.93)
			OT Straight Pay - Ck date 11/15/2022	113200 OT & Straight Time	c	-
			OASDHI - Ck date 11/15/2022	122000 OASDHI	c	(704.82)
			SUI ER Contrib Ck date 11/15/2022	125000 SUI Insurance (ER Cost)	c	-
			Termination Pay	115200 Terminal Pay	c	-
11/21/2022	24543	S CalPERS - 521	11/1 - 11/15/2022 EE Contrib	05420514 Retirement (EE Contribution)	c	(336.33)
			11/1 - 11/15/2022 ER Contrib	121000 Retirement ER Cost	c	(495.84)
11/21/2022	24544	S CalPERS - 521	11/1 - 11/15/2022 EE Contrib	05420514 Retirement (EE Contribution)	c	(250.56)
			11/1 - 11/15/2022 ER Contrib	121000 Retirement ER Cost	c	(308.91)
11/21/2022	24545	S CalPERS Health - 12733	12/2022 - Medical - 3 EE's	5420516 Insurance (Clearing Acct)	c	(2,571.18)
			12/2022 - Medical - EE Admin Fee	123000 Health Insurance(s)	c	(8.48)
			12/2022 - Medical - 2 Retirees	128000 Retiree Health Benefits	c	(137.93)
11/21/2022	24546	Carmichael Box Shop - 59986	Live Scan - Connolly	244300 Medical Service -EE & Live Sca	c	(25.00)
11/21/2022	24547	Jorgenson Co - 48104	2022 Yrly Fire Exten. Inspection @ HSP	289900 Other Oper Exp Fire Extingushei	c	(183.87)
11/21/2022	24548	S Pet Waste Eliminator - 69321	Pet waste bags	289800 Other Operating Exp - Supplies	c	(233.87)
			Tax Accrual S/H	289800 Other Operating Exp - Supplies	c	(2.09)
11/21/2022	24549	Preferred Alliance - 34429	Non-Random Test - Pre-placement - Bell, Connolly	244300 Medical Service -EE & Live Sca	c	(86.00)
11/21/2022	24550	Sacramento Suburban Water - 26158	11/2022 - Garfield (ACP)	219800 Water	c	(825.24)
11/22/2022	24551	America's Plumbing - 70141	Plumbing Service HSP Public RR (mens)	216700 Plumbing Maint. Service	c	(279.49)
11/22/2022	24552	S Umpqua Bank - 52152	12/2022 - Side Fund Interest	321000 Interest Expense	c	(603.81)
			12/2022 - Side Fund Principal	323000 Lease Oblig Retirement Side Fur	c	(2,500.00)
11/28/2022	DEP	S County Of Sacramento Deposit Permit	Studio / Field Space	942900 Building Rental + Other		240.00
			Event Building / GPA / Park Rentals	942900 Building Rental + Other		-

11/30/2022 EFT # 400043784 - Health Benefits
 11/30/2022 P/R+Taxes S Payroll And Taxes

Cell Tower
 Grants -
 Misc Funds Collected / Received
 Rental Refunds
 Health Benefits Pay Date 11/30/2022
 Period 11/1/2022 - 11/15/2022 - Ck date 11/30/2022
 Brd Pay Ck date 11/30/2022
 Time/One Half - Ck date 11/30/2022
 OT Straight Pay - Ck date 11/30/2022
 OASDHI - Ck date 11/30/2022
 SUI ER Contrib Ck date 11/30/2022
 Termination Pay

	Date Printed	12/6/2022
942900 Building Rental + Other		4,610.42
956300 State - Federal Grants		-
979000 Misc Other Revenues		25.27
942900 Building Rental + Other		(300.00)
123000 Health Insurance(s)	c	(1,285.59)
111000 Salaries & Wages	c	(9,214.94)
112400 Stipend Commission & Board	c	(200.00)
113200 OT & Straight Time	c	-
113200 OT & Straight Time	c	-
122000 OASDHI	c	(720.25)
125000 SUI Insurance (ER Cost)	c	-
115200 Terminal Pay	c	-
TOTAL 11/1/2022 - 11/30/2022		(33,911.17)
BALANCE 11/30/2022		(258,427.94)
TOTAL INFLOWS		6,976.32
TOTAL OUTFLOWS		(40,887.49)
NET TOTAL		(33,911.17)

Quicken (In House Ledger)

339A General Budget

7/1/2022 thru 11/30/2022

Date	Num	Description	Memo	Clr	Amount
EXPENSES					
203600 Education & Training Supplies					
11/3/2022	24532	S Umpqua CC - 71085	CSDA Brown Act Compliance Manual 2nd Edition	c	(20.00)
TOTAL 203600 Education & Training Supplies					(20.00)
203804 Workplace Amenities					
11/14/2022	24539	S Home Depot - 2843	Microwave (office)	c	(224.12)
TOTAL 203804 Workplace Amenities					(224.12)
205100 Insurance - Liability					
7/12/2022	24379	CAPRI - 8761	7/2022-6/2023 -1st half Liability Ins Coverage	c	(36,012.00)
TOTAL 205100 Insurance - Liability					(36,012.00)
206100 Membership Dues					
7/12/2022	24377	CARPD - 70968	FY 2022-23 Dues	c	(2,500.00)
9/7/2022	24458	S Umpqua CC - 71085	1 Yr Memberhsip - CPRS L Gonzalez	c	(165.00)
TOTAL 206100 Membership Dues					(2,665.00)
207600 Office Supplies					
7/20/2022	24397	Staples Business Advantage - 14122	Office supplies	c	(179.07)
7/26/2022	24405	Staples Business Advantage - 14122	Office supplies	c	(75.26)
10/20/2022	24514	Staples Business Advantage - 14122	Office supplies	c	(108.22)
11/3/2022	24532	S Umpqua CC - 71085	Office ink stamps	c	(24.53)
TOTAL 207600 Office Supplies					(387.08)
207602 Signs					
8/10/2022	24424	S Umpqua CC - 71085	Private Property Signs	c	(32.31)
11/14/2022	24539	S Home Depot - 2843	No Trespassong signs	c	(11.22)
TOTAL 207602 Signs					(43.53)
207603 Keys					
10/24/2022	24515	S J&J Locksmith - 1833	Keys	c	(16.16)
TOTAL 207603 Keys					(16.16)
208100 Postage Service (PO Box)					
8/10/2022	24424	S Umpqua CC - 71085	1 Yr District Postal Box	c	(212.00)

			TOTAL 208100 Postage Service (PO Box)	(212.00)
210300 Agriculture-Horticultural Service				
7/5/2022	24364 Dave Weber - 54010	ACP trai / Oak Remove playground part	c	(850.00)
10/13/2022	24503 Raul's Tree Care - 69419	HSP Removal split Valley Oak/ clean up utility lines near office	c	(1,500.00)
10/13/2022	24504 Raul's Tree Care - 69419	ACP Remove 3 dead Valley Oaks/Street clearance on parking	c	(900.00)
		TOTAL 210300 Agriculture-Horticultural Service		(3,250.00)
211100 Building Maint. Service				
7/25/2022	24399 Defender Termite & Pest - 71461	7/2022 - HSP Pest Control	c	(70.00)
7/25/2022	24400 Defender Termite & Pest - 71461	7/2022 - Oakdale RR Pest Control	c	(72.00)
8/2/2022	24413 Restoration Landscape - 71858	HSP Vandalism 7/20/2022 -Shore broken window Sm Rm	c	(495.00)
8/2/2022	24414 Restoration Landscape - 71858	HSP Vandalism 8/1/2022 -Shore upper window @ shop	c	(1,025.00)
9/7/2022	24456 Southgate Glass, Inc / Carmichael - 5461	Replace window HSP Sm Rm Vandalism 7/20/2022	c	(677.40)
9/26/2022	24474 Defender Termite & Pest - 71461	9/2022 - HSP Pest Control	c	(70.00)
9/26/2022	24475 Defender Termite & Pest - 71461	9/2022 -Oakdale RR Pest Control	c	(72.00)
		TOTAL 211100 Building Maint. Service		(2,481.40)
211200 Building Maint. Supplies				
9/26/2022	24477 Home Depot - 2843	HSP - Lighting Fixtures - Main Office	c	(180.35)
		TOTAL 211200 Building Maint. Supplies		(180.35)
214100 Land Improvement Maint. Services				
7/12/2022	24376 Carson Landscape Indus. - 18136	HSP Irrigation repair- Rotors	c	(870.00)
8/2/2022	24415 Rio Linda Fence - 57446	ACP Welded bolts solar light base on 14 light poles	c	(675.00)
9/7/2022	24443 Carson Landscape Indus. - 18136	HSP Irrigation repair- Valve	c	(2,900.00)
11/3/2022	24527 Rio Linda Fence - 57446	HSP - Repair fence near soccer field (fire dept damage)	c	(450.00)
		TOTAL 214100 Land Improvement Maint. Services		(4,895.00)
214200 Land Improvement Maint. Supplies				
7/12/2022	24383 Home Depot - 2843	Irrigation Supply	c	(17.68)
7/12/2022	24384 Normac - 1309	Irrigation supplies - 12 Rotors	c	(474.39)
9/26/2022	24476 Home Depot - 2843	ACP - Dog Park Sand	c	(35.36)
		TOTAL 214200 Land Improvement Maint. Supplies		(527.43)
215100 Mechanical Sys Maint. Services				
7/20/2022	24392 Clarke & Rusch - 8939	7/11/2022 Planned Maint.	c	(229.00)
8/15/2022	24425 All Pro Backflow - 69926	Backflow test @ ACP 2	c	(160.00)
8/15/2022	24426 All Pro Backflow - 69926	Backflow test @ Oak 4	c	(320.00)

				TOTAL 215100 Mechanical Sys Maint. Services		(709.00)
215200 Mechanical Sys Maint. Supplies						
8/10/2022	24424	S	Umpqua CC - 71085	Safety Cabinet (Fuel Storage)	c	(1,151.03)
				TOTAL 215200 Mechanical Sys Maint. Supplies		(1,151.03)
216700 Plumbing Maint. Service						
10/13/2022	24499		Clarke & Rusch - 8939	Plumbing Service HSP Public RR (mens)	c	(399.20)
11/22/2022	24,551.00		America's Plumbing - 70141	Plumbing Service HSP Public RR (mens)	c	(279.49)
				TOTAL 216700 Plumbing Maint. Service		(678.69)
219100 Electricity						
7/12/2022	24388		SMUD - 4025	6/2022 - SMUD Billing	c	(1,486.78)
8/10/2022	24423		SMUD - 4025	7/2022 - SMUD Billing	c	(2,352.09)
9/7/2022	24455		SMUD - 4025	8/2022 - SMUD Billing	c	(1,836.85)
10/13/2022	24,505.00		SMUD - 4025	9/2022 - SMUD Billing	c	(1,516.91)
11/14/2022	24542		SMUD - 4025	10/2022 - SMUD Billing	c	(1,277.02)
				TOTAL 219100 Electricity		(8,469.65)
219200 Natural Gas Service						
7/5/2022	24369		PG&E - 1383	6/2022 - Billing	c	(15.63)
8/2/2022	24411		PG&E - 1383	7/2022 - Billing	c	(16.68)
9/7/2022	24452		PG&E - 1383	8/2022 - Billing	c	(15.64)
10/4/2022	24488		PG&E - 1383	9/2022 - Billing	c	(15.63)
11/3/2022	24525		PG&E - 1383	10/2022 - Billing	c	(18.00)
				TOTAL 219200 Natural Gas Service		(81.58)
219300 Refuse Collection-Disposal						
7/20/2022	24395	S	Republic Services - 57909	6/2022 Billing	c	(342.19)
				CREDIT - Billed in error Organics Waste	c	152.29
8/2/2022	24412	S	Republic Services - 57909	7/2022 Billing	c	(289.90)
				CREDIT - Billed in error Organics Waste	c	100.00
9/7/2022	24453	S	Republic Services - 57909	8/2022 Billing	c	(289.90)
				7/26/2022 Overage Charge	c	(88.00)
				Deduction Billing error for Organic Waste	c	100.00
11/3/2022	24526	S	Republic Services - 57909	Credit from 9/2022 billing	c	2.28
				10/2022 Billing	c	(189.90)
				TOTAL 219300 Refuse Collection-Disposal		(845.32)

219500 Sewage Services

8/2/2022	24416	Sacramento County utilities - 666	6/22 -8/21/2022- Billing	c	(276.28)
10/4/2022	24493	Sacramento County utilities - 666	8/22 -10/21/2022- Billing	c	(276.28)
TOTAL 219500 Sewage Services					(552.56)

219800 Water

7/20/2022	24396	Sacramento Suburban Water - 26158	7/2022 - Garfield (ACP)	c	(1,157.52)
7/26/2022	24403	Sacramento Suburban Water - 26158	7/2022 - Myrtle (Oak)	c	(746.12)
7/26/2022	24404	Sacramento Suburban Water - 26158	7/2022 - HSP	c	(146.19)
8/23/2022	24,437.00	Sacramento Suburban Water - 26158	8/2022 - Garfield (ACP)	c	(1,356.32)
8/23/2022	24,438.00	Sacramento Suburban Water - 26158	8/2022 - Myrtle (Oak)	c	(1,613.74)
8/23/2022	24439	Sacramento Suburban Water - 26158	8/2022 - HSP	c	(149.03)
9/21/2022	24473	Sacramento Suburban Water - 26158	9/2022 - Garfield (ACP)	c	(975.76)
10/4/2022	24494	Sacramento Suburban Water - 26158	9/2022 - Myrtle (Oak)	c	(801.50)
10/4/2022	24495	Sacramento Suburban Water - 26158	9/2022 - HSP	c	(151.87)
10/20/2022	24513	Sacramento Suburban Water - 26158	10/2022 - Garfield (ACP)	c	(852.22)
11/3/2022	24528	Sacramento Suburban Water - 26158	10/2022 - Myrtle (Oak)	c	(763.16)
11/3/2022	24529	Sacramento Suburban Water - 26158	10/2022 - HSP	c	(149.03)
11/21/2022	24550	Sacramento Suburban Water - 26158	11/2022 - Garfield (ACP)	c	(825.24)
TOTAL 219800 Water					(9,687.70)

220500 Automotive Maint. Service

9/21/2022	24472	S OK Tire - 14277	Labor - 1996 Chevy -Charging System, 2 Mirrors	c	(470.85)
TOTAL 220500 Automotive Maint. Service					(470.85)

220600 Automotive Maint. Supplies

9/21/2022	24472	S OK Tire - 14277	Parts - 1996 Chevy - 2 Mirrors	c	(142.12)
TOTAL 220600 Automotive Maint. Supplies					(142.12)

221100 Grounds Equip Maint. Services

7/12/2022	24385	S PAPE - 18032	Labor - J Deere 2011 Z920	c	(667.20)
7/25/2022	EFT	S Sacramento For Tractors - 64608	Ref Claim 23831 (correcting entry)	c	302.50
9/7/2022	24454	S Sacramento For Tractors - 64608	Labor Repairs - Kubota	c	(1,170.00)
TOTAL 221100 Grounds Equip Maint. Services					(1,534.70)

221200 Ground Equip Maint. Supplies

7/12/2022	24385	S PAPE - 18032	Repair Parts - J Deere 2011 Z920	c	(766.51)
44,754.00	24,386.00	PAPE - 18032	Parts filters - J Deere 2021 Z997	c	(60.40)
7/25/2022	EFT	S Sacramento For Tractors - 64608	Ref Claim 23831 (correcting entry)	c	294.56

8/10/2022	24422	J&J Locksmith - 1833	HSP - repair locks	c	(218.19)
9/7/2022	24454	S Sacramento For Tractors - 64608	Repair Parts - Kubota	c	(1,419.94)
9/21/2022	24465	S Bar-Hein Co. - 1463	2 Trimmer heads	c	(78.20)
10/24/2022	24515	S J&J Locksmith - 1833	3/Locks, Tri Flow	c	(86.96)
TOTAL 221200 Ground Equip Maint. Supplies					(2,335.64)
222600 Hand - Expendable Tools					
8/10/2022	24424	S Umpqua CC - 71085	Maint. Tools	c	(27.83)
9/21/2022	24465	S Bar-Hein Co. - 1463	30" Loppers / 4 Tarps	c	(85.12)
9/21/2022	24471	S Home Depot - 2843	Power Saw & Drill, asst tools	c	(321.65)
TOTAL 222600 Hand - Expendable Tools					(434.60)
223600 Fuel & Lubricant Supplies					
7/5/2022	24368	Orbit Station - 33714	6/2022- Fuel Chgs	c	(582.87)
7/12/2022	24387	Phillips 66 - 58398	6/2022 - Stmt	c	(39.99)
8/2/2022	24410	Orbit Station - 33714	7/2022- Fuel Chgs	c	(201.61)
8/15/2022	24429	Phillips 66 - 58398	7/2022 - Stmt	c	(258.60)
9/7/2022	24451	Orbit Station - 33714	8/2022- Fuel Chgs	c	(225.92)
9/21/2022	24471	S Home Depot - 2843	4 Grease Cartridges	c	(19.27)
10/13/2022	24502	Orbit Station - 33714	9/2022- Fuel Chgs	c	(200.00)
11/3/2022	24524	Orbit Station - 33714	10/2022- Fuel Chgs	c	(134.53)
11/14/2022	24541	Phillips 66 - 58398	10/2022 - Stmt	c	(368.20)
TOTAL 223600 Fuel & Lubricant Supplies					(2,030.99)
226200 Office Equip Maint Supplies					
9/7/2022	24447	Encompass - 18796	Toner - Blk	c	(215.49)
9/7/2022	24,448.00	Encompass - 18796	Copier - Replaced Transfer Belt	c	(297.38)
TOTAL 226200 Office Equip Maint Supplies					(512.87)
227504 Misc (Bottled Water for Staff)					
9/26/2022	24478	S Smart & Final - 22935	8 cases water for staff	c	(57.92)
TOTAL 227504 Misc (Bottled Water for Staff)					(57.92)
231400 Clothing - Personal Supplies					
11/3/2022	24523	S Home Depot - 2843	Staff Safety & Rain Gear	c	(73.68)
TOTAL 231400 Clothing - Personal Supplies					(73.68)
232200 Custodial Supplies					
7/12/2022	24380	Cintas - 56036	7/8/2022 Custodial	c	(116.52)

7/25/2022	24398	Cintas - 56036	7/22/2022	Custodial	c	(116.52)
8/10/2022	24419	Cintas - 56036	8/5/2022	Custodial	c	(116.52)
8/23/2022	24,434.00	Cintas - 56036	8/19/2022	Custodial	c	(116.52)
9/7/2022	24445	Cintas - 56036	8/31/2022	Custodial	c	(116.52)
9/21/2022	24469	Cintas - 56036	9/14/2022	Custodial	c	(116.52)
9/26/2022	24478	S Smart & Final - 22935		Custodial cleaners, bleach, Pine Sol, Dawn	c	(33.16)
10/4/2022	24482	Cintas - 56036	9/28/2022	Custodial	c	(116.52)
10/13/2022	24498	Cintas - 56036	10/12/2022	Custodial	c	(116.52)
11/3/2022	24521	Cintas - 56036	10/26/2022	Custodial	c	(116.52)
11/3/2022	24523	S Home Depot - 2843		Custodial items	c	(24.05)
11/14/2022	24534	Cintas - 56036	11/9/2022	Custodial	c	(116.52)
TOTAL 232200 Custodial Supplies						(1,222.41)

244300 Medical Service -EE & Live Scan

10/20/2022	24509	Carmichael Box Shop - 59986		Live Scan - Bell	c	(25.00)
11/21/2022	24546	Carmichael Box Shop - 59986		Live Scan - Connolly	c	(25.00)
11/21/2022	24,549.00	Preferred Alliance - 34429		Non-Random Test - Pre-placement - Bell, Connolly	c	(86.00)
TOTAL 244300 Medical Service -EE & Live Scan						(136.00)

244400 Medical Supplies (First Aid)

11/3/2022	24532	S Umpqua CC - 71085		Replenish first aid supplies	c	(134.03)
TOTAL 244400 Medical Supplies (First Aid)						(134.03)

250700 Assessment - Collection Services

8/15/2022	24428	LAFCo - 2263		FY2022-23 - Special District Assessment	c	(109.00)
TOTAL 250700 Assessment - Collection Services						(109.00)

253100 Legal Services

7/12/2022	24381	Cole Huber - 54641		6/2022 Ref:ACP Property	c	(157.50)
9/13/2022	24,460.00	Cole Huber - 54641		8/2022 Ref:ACP Property	c	(225.00)
10/13/2022	24500	Cole Huber - 54641		9/2022 Ref:Prep & Attend Brd Mtg/ACP Property	c	(450.00)
11/14/2022	24535	Cole Huber - 54641		10/2022 Ref:ACP Property/Respond Audit letter	c	(488.07)
TOTAL 253100 Legal Services						(1,320.57)

257100 Security Services

7/26/2022	24402	Fulton-El Camino Rec & Park - 2968		6/2022 - Patrol Service 11/24 Hours	c	(2,275.00)
8/23/2022	24,435.00	Fulton-El Camino Rec & Park - 2968		7/2022 - Patrol Service 31/16 Hours	c	(3,149.00)
9/7/2022	24458	S Umpqua CC - 71085		Trial Cams & Flkashdrive (security Items)	c	(233.78)
10/20/2022	24510	Fulton-El Camino Rec & Park - 2968		8/2022 - Patrol Service 18/-0- Hours Final Billing	c	(1,206.00)

				TOTAL 257100 Security Services		(6,863.78)
258200 Public Relations Services						
7/5/2022	24373	S	Streamline - 57252	Streamline Website 1 yr	c	(1,200.00)
				Credit	c	100.00
				TOTAL 258200 Public Relations Services		(1,100.00)
259100 Other Professional Services						
8/2/2022	24408		Crime Alert Security - 41852	Alarm System deposit - Alarm Rental Facilities, Cameras	c	(6,740.00)
9/13/2022	24463		Crime Alert Security - 41852	Alarm System Install - Rental Facilities, Cameras	c	(6,740.00)
11/3/2022	24,530.00		SCI Consulting Group - 2365	FY 18-19 Annual & 5 yr Nexus study (related consulting service)	c	(1,501.50)
11/14/2022	JV		# 110767206	Re-allocate Claim 24530 from 339A to 339I (Nexus Study)	c	1,501.50
				TOTAL 259100 Other Professional Services		(13,480.00)
281265 Application Software Maint. Lic						
8/2/2022	24,409.00		Fast Break - 37998	1 Yr Renewal - Microsoft Office 365	c	(99.99)
9/7/2022	24444	S	Central Control System - 23278	7/2022 Wireless Irrigation	c	(220.00)
				8/2022 Wireless Irrigation	c	(220.00)
				9/2022 Wireless Irrigation	c	(220.00)
11/3/2022	24520		Central Control System - 23278	11/2022 - Wireless irrigation	c	(220.00)
11/14/2022	24533		Central Control System - 23278	10/2022 - Wireless irrigation (rec'd inv 11/14/2022)	c	(220.00)
				TOTAL 281265 Application Software Maint. Lic		(1,199.99)
283102 Mileage						
7/20/2022	24394		Kim Cook - 919996	7/2022 - Mileage Reimb	c	(22.15)
8/15/2022	24427		Kim Cook - 919996	8/2022 - Mileage Reimb	c	(14.54)
9/7/2022	24449		Kim Cook - 919996	8/2022 - Mileage Reimb	c	(12.29)
9/7/2022	24,450.00		Lisa Gonzalez - 932917	8/2022 - Mileage Reimb	c	(18.84)
10/4/2022	24485		Kim Cook - 919996	9/2022 - Mileage Reimb	c	(12.79)
10/4/2022	24486		Lisa Gonzalez - 932917	9/2022 - Mileage Reimb	c	(16.15)
10/24/2022	24516		Kim Cook - 919996	10/2022 - Mileage Reimb	c	(12.79)
11/14/2022	24540		Lisa Gonzalez - 932917	11/14/2022 - Mileage	c	(8.75)
				TOTAL 283102 Mileage		(118.30)
285200 Recreation Supplies						
10/4/2022	24484		Home Depot - 2843	9/30/2022- Magic Show items	c	(10.75)
10/4/2022	24487		Lisa Gonzalez - 932917	Reimb- 9/30/2022 Magic Show items	c	(40.09)
10/20/2022	24512		Park Planet - 29271	HSP Replacement Inclusive Swing Seat	c	(1,679.25)
11/3/2022	24532	S	Umpqua CC - 71085	Supplies for Magic Show on 9/30/2022	c	(14.81)

				TOTAL 285200 Recreation Supplies	(1,744.90)
289800 Other Operating Exp - Supplies					
8/10/2022	24424	S	Umpqua CC - 71085	Official Document ref: ACP Property	c (33.50)
8/15/2022	JV		# 110691470	Re-allocate to 339D 420200 from 339A 289800 (Prop 68 Proje	c 33.50
9/7/2022	24458	S	Umpqua CC - 71085	Prop 68 Sign, Notary for Documents	c (212.83)
9/13/2022	JV		# 110714399	Re-allocate to 339D 420200 from 339A 289800 (Prop 68 Proje	c 212.83
10/4/2022	24497		Umpqua CC - 71085	9/2022 Stmt	c (203.50)
10/20/2022	JV		# 110746256	Re-allocate to 339D 420200 from 339A 289800 (Prop 68 Proje	c 203.50
11/21/2022	24548	S	Pet Waste Eliminator - 69321	Pet waste bags	c (233.87)
				Tax Accrual S/H	c (2.09)
				TOTAL 289800 Other Operating Exp - Supplies	(235.96)
289900 Other Oper Exp Fire Extinguisher					
11/21/2022	24547		Jorgenson Co - 48104	2022 Yrly Fire Exten. Inspection @ HSP	c (183.87)
				TOTAL 289900 Other Oper Exp Fire Extinguisher	(183.87)
291500 Compass Costs					
8/9/2022	EFT	S	Compass License Fee	FY 22/23 -Compass VPN Connection	c (372.00)
				FY 22/23 - Compass License Fee	c (699.83)
				TOTAL 291500 Compass Costs	(1,071.83)
291700 Alarm Services					
7/5/2022	24363		Crime Alert Security - 41852	7/2022 -9/30/2022- Alarm System - Office & Shop	c (210.00)
7/5/2022	24371		Sacramento Control Systems - 1112	7/2022 -9/30/2022 -AES Fire Monitoring	c (241.63)
9/7/2022	24446	S	Crime Alert Security - 41852	7 Days New System Blding Alarm & Cameras	c (51.33)
				9/1 - 11/30/2022 Alarm System - Bldings	c (135.00)
				9/1 - 11/30/2022 - Alarm System Cameras	c (525.00)
9/13/2022	24462		Crime Alert Security - 41852	10/2022 -12/31/2022- Alarm System - Office & Shop	c (210.00)
10/4/2022	24490		Sacramento Control Systems - 1112	10/2022 -12/31/2022 -AES Fire Monitoring	c (241.63)
11/14/2022	24537	S	Crime Alert Security - 41852	12/1 - 2/28/2022 - Alarm system Bldings	c (135.00)
				12/1 - 2/28/2022 - Alarm System Cameras	c (525.00)
				TOTAL 291700 Alarm Services	(2,274.59)
298700 Telephone Services					
7/5/2022	24365		Fast Break - 37998	6/2022 Phone service	c (195.00)
7/12/2022	24382		Comcast - 12322	7/2022-Billing-Phone/HSI (w/late fee)	c (116.59)
8/10/2022	24420		Comcast - 12322	8/2022-Billing-Phone/HSI	c (106.61)
8/10/2022	24421		Fast Break - 37998	7/2022 Phone service	c (195.00)

9/13/2022	24461	Comcast - 12322	9/2022-Billing-Phone/HSI	c	(106.61)
9/13/2022	24464	Fast Break - 37998	8/2022 Phone service	c	(195.00)
10/4/2022	24483	Fast Break - 37998	9/2022 Phone service	c	(195.00)
10/13/2022	24501	Comcast - 12322	10/2022-Billing-Phone/HSI	c	(106.41)
11/3/2022	24522	Fast Break - 37998	10/2022 Phone service	c	(195.00)
11/14/2022	24536	Comcast - 12322	11/2022-Billing-Phone/HSI	c	(106.41)
TOTAL 298700 Telephone Services					(1,517.63)

298701 Cell Phones

7/5/2022	24366	Fast Break - 37998	1 year - email exchange + Board Mbrs	c	(660.00)
8/2/2022	24417	S T-Mobile - 32685	7/2022 - District Cell Phone	c	(29.42)
			GM phone (purchase pmt)	c	(33.34)
9/7/2022	24457	S T-Mobile - 32685	8/2022 - District Cell Phone	c	(29.42)
			GM phone (purchase pmt)	c	(33.34)
10/4/2022	24496	S T-Mobile - 32685	9/2022 - District Cell Phone	c	(29.42)
			GM phone (purchase pmt)	c	(33.34)
11/3/2022	24531	S T-Mobile - 32685	10/2022 - District Cell Phone	c	(29.41)
			GM phone (purchase pmt)	c	(33.34)
TOTAL 298701 Cell Phones					(911.03)

299909 Expenditure Reimb. (Ins Claims)

7/5/2022	24372	Staples Construction - 52639	HSP Vandalism 3/2022 - Public RR	c	(4,791.28)
8/15/2022	24430	Staples Construction - 52639	HSP Vandalism 3/2022 - Public RR	c	(15,154.49)
TOTAL 299909 Expenditure Reimb. (Ins Claims)					(19,945.77)

321000 Interest Expense

7/5/2022	24374	S Umpqua Bank - 52152	7/2022 - Side Fund Interest	c	(648.50)
7/25/2022	24401	S Umpqua Bank - 52152	8/2022 - Side Fund Interest	c	(639.57)
8/23/2022	24440	S Umpqua Bank - 52152	9/2022 - Side Fund Interest	c	(630.63)
9/26/2022	24479	S Umpqua Bank - 52152	10/2022 - Side Fund Interest	c	(621.69)
10/24/2022	24517	S Umpqua Bank - 52152	11/2022 - Side Fund Interest	c	(612.76)
11/22/2022	24552	S Umpqua Bank - 52152	12/2022 - Side Fund Interest	c	(603.81)
TOTAL 321000 Interest Expense					(3,756.96)

323000 Lease Oblig Retirement Side Fund

7/5/2022	24374	S Umpqua Bank - 52152	7/2022 - Side Fund Principal	c	(2,500.00)
7/25/2022	24401	S Umpqua Bank - 52152	8/2022 - Side Fund Principal	c	(2,500.00)
8/23/2022	24440	S Umpqua Bank - 52152	9/2022 - Side Fund Principal	c	(2,500.00)
9/26/2022	24479	S Umpqua Bank - 52152	10/2022 - Side Fund Principal	c	(2,500.00)

10/24/2022	24517	S	Umpqua Bank - 52152	11/2022 - Side Fund Principal	c	(2,500.00)
11/22/2022	24552	S	Umpqua Bank - 52152	12/2022 - Side Fund Principal	c	(2,500.00)
TOTAL 323000 Lease Oblig Retirement Side Fund						(15,000.00)

345000 Taxes, Licenses & Assessments

10/4/2022	24491		Sacramento County - Tax Collectors Office - 4728 HSP - CSA1 Lights		c	(655.74)
10/4/2022	24492		Sacramento County - Tax Collectors Office - 4728 ACP - CSA1 Lights		c	(47.90)
TOTAL 345000 Taxes, Licenses & Assessments						(703.64)

TOTAL EXPENSES (153,713.23)

OVERALL TOTAL (153,713.23)

ACRPD 2022-2023
339D Expenditures

November 2022
Period 5 of 13

FYTD Completed = 38%

	CODE	CAPITAL OUTLAY	2022-23 Budget	November	Expended To Date	Balance	Percent Expended
1	20227504	Miscellaneous	31,410.00		-	31,410.00	0%
2							
3							
4							
5	42420100	Buildings New ADA Features @ HSP			-	-	#DIV/0!
6	42420110	Leasehold Improv. (Oakdale Park)			-	-	#DIV/0!
7	42420200	Structures ACP Park Improv. Proj			-	-	#DIV/0!
8	"	ACP Restroom Building	175,044.00		146,628.00	28,416.00	84%
9	"	ACP Parking Lot Repaving			-	-	#DIV/0!
10	"	ACP Improvements (Prop 68)	147,427.00		19,020.39	128,406.61	13%
11	43430300	Equipment-SD Non-Recon - New Play Equip			-	-	#DIV/0!
12	45450300	Infr--SD-Non-Recon - ACP Pedi Bridge Proj			-	-	#DIV/0!
13	46460300	Other Intangible Asset-Spec Dist - HSP Comm. Ctr Impro.			-	-	#DIV/0!
14	46461300	Intangibles - ???			-	-	
15					-	-	-0-
16		TOTALS:	353,881.00	\$ -	\$ 165,648.39	\$ 188,232.61	47%

Funds placed in 20227504 - Miscellenous were placed in this GL Line item for the sole purpose of returning to the 339I Impact Fees account

ACRPD 2022-2023
339D Revenue

November 2022
Period 5 of 13

FYTD Completed = 38%

	Account	2022-23 Budget	November	Received To Date	Unrealized	Percent Received
1	94941000 Interest Income			-	-	#DIV/0!
				-	-	#DIV/0!
2	95952900 In Lieu Fees Transfer			-	-	#DIV/0!
				-	-	#DIV/0!
3	95956300 State-Federal Grants(Jo Smith PEDI Bridge Proj)			-	-	#DIV/0!
4	" State-Federal Grants (Dist Proj/Per Capita Funds)	147,427.00		-	147,427.00	0%
5	"			-	-	#DIV/0!
6	"			-	-	#DIV/0!
				-	-	#DIV/0!
7	95956900 Other Funds - Local (339I Funds)			-	-	#DIV/0!
8	" *Jo Smith PEDI Bridge Proj			-	-	#DIV/0!
9	" *ACP-Park Improvements	175,044.00		175,044.00	-	100%
10	" *HSP Community Ctr Improvements			-	-	#DIV/0!
11	" *HSP ADA Improvements			-	-	#DIV/0!
12				-	-	#DIV/0!
13	95956910 State Match UMPQUA Bank Line of Credit			-	-	#DIV/0!
14	" *Jo Smith PEDI Bridge Proj			-	-	#DIV/0!
15				-	-	#DIV/0!
16				-	-	#DIV/0!
17				-	-	#DIV/0!
18	5506614 Investment Earns			-	-	#DIV/0!
19	Total Other Revenue	\$ 322,471.00	\$ -	\$ 175,044.00	\$ 147,427.00	54%
20	Beginning Fund Balance Available \$XXXXX			-	\$ -	0%
21	Fund Balance Decreased by				\$ -	
22	TOTALS:	322,471.00	-	175,044.00	147,427.00	

Note: Per Resolution 2022-22 via JV 110777002, Short term loan of \$147,427.55 provided to 339D GL 5250000 by 339A GL 1800000

Register Expense Report
Period 5
Account

FY 2022 - 2023
11/1/2022 Through 11/30/2022
339D Project Account

**Not
Clrd**

Date	Num	Description	Account	339D	Memo	Category	Clrd	Amount

Date	Num	Description	Memo	Clr	Amount
INCOME					
956900 Other Funds - Local (GRANTS)					
10/4/2022	JV	# 110738172	Transferred from 339I to 339D ACP Restroom Project	c	175,044.00
TOTAL 956900 Other Funds - Local (GRANTS)					175,044.00
TOTAL INCOME					175,044.00
EXPENSES					
420200 Structures (Projects @ ACP)					
7/5/2022		211 Public Restroom Company - 429070	ACP RR Project (339I Funds)	c	(57,235.00)
8/2/2022		212 Staples Construction - 52639	ACP RR Project (Prop 68 Funding)	c	(18,570.56)
8/15/2022	JV	# 110691470	e-allocate from 339A 289800 to 339D 420200 (Prop 68 Projec	c	(33.50)
9/7/2022		213 Public Restroom Company - 429070	ACP RR Project (339I Funds)	c	(47,043.00)
9/13/2022	JV	# 110714399	e-allocate to 339D 420200 from 339A 289800 (Prop 68 Projec	c	(212.83)
9/26/2022		214 Public Restroom Company - 429070	ACP RR Project (339I Funds)	c	(42,350.00)
10/20/2022	JV	# 110746256	e-allocate to 339D 420200 from 339A 289800 (Prop 68 Projec	c	(203.50)
TOTAL 420200 Structures (Projects @ ACP)					(165,648.39)
TOTAL EXPENSES					(165,648.39)
OVERALL TOTAL					9,395.61

**Arcade Creek Recreation and Park District
2022 - 2023 Monthly Revenue Reports**

November 2022

Period 5

339B - Grant Trust

<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
\$ -	\$ -	\$ -	\$ -

088H - Park Dedication

<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
\$ 6,534.66	\$ -	\$ -	\$ 6,534.66

339C - ADA Funds

<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
\$ 1,378.59	\$ -	\$ -	\$ 1,378.59

339I - Park Impact Fee's

<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
\$ 289,321.49	\$ 1,501.50	\$ -	\$ 287,819.99

10/4/2022 Transferred \$175,044.00 to 339D ACP Restroom Blding Project

11/14/2022 Transferred \$1,501.50 charge from 339A to cover cost of Admin Fee 5yr annual & FY 18-19 Annual

Arcade Creek Recreation and Park District

MEETING DATE: December 15, 2022

**AGENDA ITEM: 7 g Consent Agenda
Correspondence Period 5**

No correspondence received.

Arcade Creek

Recreation and Park District

December 15, 2022

Board of Directors
Travis Dworetzky
Amanda Gualderama
Michael Hanson
Chris Juell
Alex Vassar

Dear Board of Directors,

Staff has been diligently working on accomplishing tasks on our to do list from the Board Retreat.

Mailing Address
P.O. Box 418114
Sacramento, CA 95841

Telephone
(916) 482-8377

Email
acrpd@acrpd.com

We will be presenting a contract to the Board of Directors from the Sacramento Area Sewer District about the pipe re-construction at Arcade Creek Park. I sent the contract to Derek Cole to preview prior to the December Board Meeting. I want to make sure everything is good in the contract before I sign after approval from the BOD on December 15, 2022. The district will be issued \$37,200 from the Sacramento Area Sewer District.

Arcade Creek Park
5613 Omni Drive
Sacramento, CA

Hamilton Street Park
4855 Hamilton Street
Sacramento, CA

Oakdale Park
3708 Myrtle Avenue
North Highlands, CA

Still in the waiting game on permits to get started to perform the pre-construction for the Public Restroom Company at Arcade Creek Park. The building is already manufactured just waiting for permit approval from Sacramento County.

Prop 68 Per Capita Grant is completed on my side. Still waiting to get payment processed by the State Per Capita Grant. Due to staff shortage and computer issues, it is taking 3 or more weeks to hear back from the Grant Project Manager. I keep pushing it by emailing 1-2 times per week.

Anita was able to hire Raul's tree service which came over 2 days to Hamilton Street Park to grind out 22 large tree stumps and he left the mulch to place around the living trees. The stumps were a safety issue to the public and especially to Anita when she was mowing the lawn.

Happy Holidays,

Lisa Gonzalez



**RESOLUTION NO. 2022-23
(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 15th day of December, 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

VACANT:

ATTEST:

Alex Vassar, Chairperson, Board of Directors

Kim Cook, Secretary, Board of Directors

Meeting Date December 15, 2022		Item # 8 a
		Old Business
Subject: Review and discuss the districts workflow worksheets for Hamilton Street Park and Arcade Creek Park		
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 checked="" type="checkbox"/> Direction <input type="checkbox"/> Action	Report coordinated or prepared by Kim Cook
<p>Objective To review and discuss multiple aspects of each park within the district’s oversight and control.</p> <p>Background Over the course of time, deferred maintenance items, amenities, and amenity upgrades, along with many projects have been either ignored or unattainable due to cashflow.</p> <p>The current board of directors requested that staff prepare an extensive detailed spreadsheet that provides information that can be reviewed and discussed, with the desire to set priorities and provide guidance to staff to become proactive rather than reactive in all aspects of the oversight of the properties that the district maintains.</p> <p>Budget/Cost Information Depending on the specific scope of work will determine the cost for overcoming the deferred maintenance items and projects chosen to tackle.</p> <p>Proposed Action To review the spreadsheet information on a regular basis and decide what items or projects that may be achievable during each fiscal year.</p> <p>Alternative Actions Continue to disregard the deferred maintenance items and provide limited changes to the look of the parks and the provided amenities or upgrades.</p>		
Coordination and Review This is a standard practice of the Board.		Attachment(s) District Workflow Worksheets Locations: Hamilton Street Park (HSP) & Arcade Creek Park (ACP)

Arcade Creek Recreation and Park District

Meeting Date December 15, 2022		Item # 9 a
		New Business
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 2021-22 as presented		
Background This annual process required by law has been completed and the report presented in 5 a of this agenda.		
Analysis The report is complete, and the findings are in order.		
Budget/Cost Information Cost not to exceed \$6,500.00.		
Proposed Action Accept and approve the FY 2021-22 Audit Report as presented.		
Alternative Actions Do not accept the Audit Report for FY 2021-22.		
Coordination and Review This is a standard practice of the Board.		Attachment(s) Presented and reviewed during item 5 a Presentation.

Meeting Date: December 15, 2022		Item # 9 b
		New Business
Subject: Discussion of Nominations for Board Officers Positions for 2023		
Initiated or requested by <input checked="" 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
<p>Objective To receive interest from Board members for desired positions.</p> <p>Background Typically, the Board elects a Chair, Vice-Chair and Secretary/Treasurer during the first Board meeting of each year.</p> <p>Analysis The Board Policy stipulates those officers shall be nominated and elected during the first Board meeting of each year.</p> <p>Budget/Cost Information None.</p> <p>Proposed Action To consider leadership positions with the District.</p> <p>Alternative Actions</p> <ul style="list-style-type: none"> Maintain the status quo and vote by acclamation at the January 2023 meeting. 		
Coordination and Review This is a standard practice of the Board.	Attachment(s)	

Meeting Date December 15, 2022		Item # 9c
Subject: Discussion regarding lease with Oakdale gym and community center		
Initiated or requested by <input checked="" type="checkbox"/> Board <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other	Item Type <input checked="" type="checkbox"/> Informational <input checked="" type="checkbox"/> Direction	Report coordinated or prepared by <i>Lisa Gonzalez</i> and Kim Cook
Objective To pursue a way to leave our current contract with Twin Oaks School District.		
Background ACRPD entered a 30-year contract Lease Agreement between Rio Linda Union School District (currently known as Twin Rivers Unified School District) and Arcade Creek Recreation and Park District, the current lease term began in April 12,2004 and endures through April 11, 2034.		
Budget/Cost Information Legal fees from Derek Cole who is spearheading this transaction.		
Proposed Action Discussion on December 15 th Board meeting and add this agenda item to January 19 th board meeting with report from Derek Cole and more discussion.		
Coordination and Review This is a standard practice of the Board.	Attachment(s)	

Arcade Creek Recreation and Park District

MEETING DATE: December 15, 2022

AGENDA ITEM: 10 Board Discussion

General discussion on topics for future meetings.