

# Arcade Creek

Recreation and Park District

BOARD OF DIRECTORS MEETING  
THURSDAY NOVEMBER 16, 2023 @ 6:00 p.m.  
At the Herzog Community Center Oak (Small) Room  
4855 Hamilton Street, Sacramento, CA 95841

## AGENDA

Revised 11/13/2023

1. **Call to Order and perform Roll Call.** (Chair – Alex Vassar)
  
2. **Public Comment** – this is the opportunity for members of the public to address the Board on any topic within the Board’s jurisdiction NOT listed on the agenda. The Board will take comments only but cannot act upon any item not listed on the Agenda.  
**Each speaker will be limited to five minutes of time.**  
The Board will not receive comments relating to District Personnel during this time. These comments must be made in writing to the General Manager and in the case of the General Manager made in writing to the Chairperson of the Board.  
**Questions about the daily operation of the park district should be directed to the General Manager during normal working hours when possible.**  
Comments related to a specific item on the agenda will be received by the Board at that time during the meeting. Members of the public may gain recognition by registering with the Secretary to the Board prior to the start of the meeting or by raising their hand to be recognized by the Chairperson of the Board at the time they wish to speak, and public comment is welcomed.  
**Although public comments on agenda items are welcomed during each discussion, public comments of a general nature will not be received once the Board Chair has closed the Public Comment period.**
  
3. **Announcements** (Staff)
  
4. **Presentation(s)**
  - a. Report from Larry Bain CPA of the FY 2022-23 Annual Audit
  
5. **Task Started, Revised or Accomplished**
  
6. **Consent Agenda**-*these items are expected to be routine and noncontroversial. Any Board member may ask that an item be removed from the Consent Items list and it will be considered as a separate item under New Business. The Board by motion and second will be asked to approve all items on the list without discussion.*
  - a. **Draft Meeting Minutes:** Board Meeting 10/19/2023
  - b. FY 23-24 Period 4 **Financial Reports 339A**
  - c. FY 23-24 Period 4 **Financial Reports 339D**
  - d. FY 23-24 Period 4 **Multi Accounts Revenue Reports**
  - e. FY 23-24 Period 4 **Payroll Report**
  - f. FY 23-24 Period 4 **Rental & Misc. Revenue Report Attributed To Stated Period**
  - g. Correspondence **received and sent**
  - h. General Managers Report

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**7. Old Business:**

- a. Monthly update on Nature Trail at Arcade Creek Park
- b. Director Dworetzky - Discuss District Salary Ranges
- c. Update Correspondence on Projects

**8. New Business:**

- a. Contract proposal for legal representation by current counsel Cole Huber
- b. Sick Leave Policy Discussion
- c. Draft Policy 2900 General Manager
- d. Consider date change for December 2023 Board Meeting

**9. Board Discussion**

- a. General discussion on topics for future meetings

**10. Adjournment of the meeting**

The next regular Board of Directors meeting will be held Thursday December 21, 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](http://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.

Arcade Creek Recreation and Park District

<b>Meeting Date November 16, 2023</b>		<b>Item # 4 a</b>
		<b>Presentat</b>
<b>Subject: Presentation: by Larry Bain, CPA of the Fiscal Year 2022-23 Annual Audit</b>		
<b>Initiated or requested by</b> <input type="checkbox"/> Board <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other	<b>Item Type</b> <input checked="" type="checkbox"/> Informational <input type="checkbox"/> Direction <input checked="" type="checkbox"/> Action	<b>Report coordinated or prepared by</b>  <i>Kim Cook</i>  Office Manager
<b>Objective</b> Review and receive annual audit for FY 2022-23		
<b>Background</b> This is a presentation of the annual Financial Audit for the Fiscal Year 2022-23		
<b>Analysis</b> This ends the process required by law for Local Government Agencies.		
<b>Budget/Cost Information</b> Per the one-year engagement letter dated May 25, 2023 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		
<b>Proposed Action</b> Receive report		
<b>Alternative Actions</b> None		
<b>Coordination and Review</b> This is a standard practice of the Board.		<b>Attachment(s)</b> 1) Copy of the Audit Report for FY 2022-23 2) Management Report

**ARCADE CREEK RECREATION  
AND PARK DISTRICT**

**FINANCIAL STATEMENTS**

**FISCAL YEAR ENDED JUNE 30, 2023**

**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, 2023, 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, 2023, 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*

*Larry Bain, CPA*  
*An Accounting Corporation*

October 26, 2023

**ARCADE CREEK RECREATION AND PARK DISTRICT**

**STATEMENT OF NET POSITION  
JUNE 30, 2023**

	Governmental Activities
<b>Assets</b>	
Cash and investments	\$ 891,891
Interest receivable	21,891
Lease receivable	42,586
Restricted cash and investments	382,121
Total Current Assets	1,338,489
<b>Noncurrent assets</b>	
Lease receivable	400,261
<b>Capital assets:</b>	
Land	264,541
Construction in progress	173,597
Buildings and improvements	7,746,117
Equipment	177,539
Less: accumulated depreciation	(4,582,134)
Total noncurrent capital assets	3,779,660
Total noncurrent assets	4,179,921
Total assets	5,518,410
<b>Deferred Outflows of Resources</b>	
Deferred outflows-pensions	246,066
<b>Liabilities</b>	
<b>Current liabilities:</b>	
Claims payable	17,131
Accrued payroll	12,022
Total Current liabilities	29,153
<b>Noncurrent liabilities:</b>	
Due within one year	38,357
Due in more than one year	178,868
Total noncurrent liabilities	217,224
Total liabilities	246,377
<b>Deferred Inflows of Resources</b>	
Deferred inflows-pension	29,320
Deferred inflows-leases	431,500
Total deferred inflows of resources	460,820
<b>Net Position</b>	
Net investment in capital assets	4,179,921
Restricted for other	390,162
Unrestricted net position	487,196
Total net position	\$ 5,057,279

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



**ARCADE CREEK RECREATION AND PARK DISTRICT**

**STATEMENT OF ACTIVITIES  
JUNE 30, 2023**

	Expenses	Program Revenues			Total
		Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions	
Governmental Activities:					
Recreation services	\$ 816,574	\$ 52,622	\$ 27,524	\$ 10,707	\$ (725,721)
Interest on long-term debt	7,190				(7,190)
<b>Total governmental activities</b>	<b>\$ 823,764</b>	<b>\$ 52,622</b>	<b>\$ 27,524</b>	<b>\$ 10,707</b>	<b>(732,911)</b>

General Revenues:

Property tax, levied for general purposes	765,422
Investment income	47,223
Sale of easement	40,920
Other	13,284
<b>Total general revenues</b>	<b>866,849</b>
Change in net position	133,938
Net position - beginning	4,923,341
<b>Net position - ending</b>	<b>\$ 5,057,279</b>

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, 2023**

	General Fund	Major Capital Project Funds		Non-Major Special Revenue Fund	Total Governmental Funds
		Developer Deposits	District Projects	ADA Fund	
<b>Assets</b>					
Cash and investments	\$ 862,777	\$ -	\$ 29,114	\$ -	\$ 891,891
Interest receivable	12,173	8,010	1,677	31	21,891
Due from other funds		-			-
Restricted cash and investments		380,727		1,394	382,121
<b>Total assets</b>	<b>\$ 874,950</b>	<b>\$ 388,737</b>	<b>\$ 30,791</b>	<b>\$ 1,425</b>	<b>\$ 1,295,903</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Claims payable	\$ 17,131	\$ -	\$ -	\$ -	\$ 17,131
Accrued payroll	12,022				12,022
Due to other funds					-
<b>Total liabilities</b>	<b>29,153</b>				<b>29,153</b>
<b>Fund Balances</b>					
Restricted		388,737		1,425	390,162
Assigned	835,755				835,755
Unassigned	10,042		30,791		40,833
<b>Total fund balances</b>	<b>845,797</b>	<b>388,737</b>	<b>30,791</b>	<b>1,425</b>	<b>1,266,750</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 874,950</b>	<b>\$ 388,737</b>	<b>\$ 30,791</b>	<b>\$ 1,425</b>	<b>\$ 1,295,903</b>

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, 2023**

Fund balances of governmental funds	\$ 1,266,750
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.	3,779,660
Leases receivable under GASB 87 are not due and receivable in the current period and therefore are not reported in the funds.	442,847
Deferred outflows of resources are not due and receivable in the current period and therefore are not reported in the funds.	246,066
Deferred inflows of resources are not due and payable in the current period and therefore are not reported in the funds.	(460,820)
Some liabilities, including long-term debt, net pension liability and compensated absences are not due and payable in the current period and therefore are not reported in the funds.	<u>(217,224)</u>
Net position of governmental activities	<u><u>\$ 5,057,279</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, 2023**

	General Fund	Major Capital Project Funds		Non-Major Special Revenue Fund	Total Governmental Funds
		Developer Deposits	District Projects	Non-major ADA Fund	
<b>Revenues</b>					
Property taxes	\$ 760,138	\$ -	\$ -	\$ -	\$ 760,138
Intergovernmental revenues	15,991		19,020		35,011
Use of money and property	79,979	11,863	2,296	46	94,184
Other revenues	13,238	8,504			21,742
<b>Total revenues</b>	<b>869,346</b>	<b>20,367</b>	<b>21,316</b>	<b>46</b>	<b>911,075</b>
<b>Expenditures</b>					
Current:					
Recreation and park services	598,871	-	449		599,320
Debt service					
Principal	30,400				30,400
Interest	7,190				7,190
Capital outlay	13,480		107,964		121,444
<b>Total expenditures</b>	<b>649,941</b>		<b>108,413</b>		<b>758,354</b>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	219,405	20,367	(87,097)	46	152,721
<b>Other Financing Sources (Uses)</b>					
Sale of easement	40,920				40,920
Operating transfers in	1,502	823	175,044		177,369
Operating transfers out		(176,546)	(823)		(177,369)
Total other financing sources (uses)	42,422	(175,723)	174,221		40,920
Net change in fund balances	261,827	(155,356)	87,124	46	193,641
Fund balances, beginning of fiscal year	583,970	544,093	(56,333)	1,379	1,073,109
Fund balances, end of fiscal year	\$ 845,797	\$ 388,737	\$ 30,791	\$ 1,425	\$ 1,266,750

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, 2023**

Net change in fund balances - total governmental funds	\$ 193,641
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	121,444
Depreciation expense	(252,067)
Receipts of lease revenue are recognized as revenue in the funds and as an adjustment to leases receivable in the statement of net position	5,707
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.	29,755
Payments of long-term debt are recognized as expense in the funds and as a reduction to debt in the statement of net position	30,400
Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.	<u>5,058</u>
Change in net position of governmental activities	<u><u>\$ 133,938</u></u>

# ARCADE CREEK RECREATION AND PARK DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

### 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, 2023

### 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, 2023**

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, 2023

#### Note 1: Summary of Significant Accounting Policies (Continued)

##### J. Interfund Transactions

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

##### K. Pensions

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

##### L. 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.

##### ***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.

- 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.

**ARCADE CREEK RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 2: Cash and Investments

Cash and investments at June 30, 2023, consisted of the following:

Checking account	\$	2,092
Imprest cash		1,000
Cash and investment in the County Treasurer		1,270,920
Total cash and investments	\$	1,274,012

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

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*	\$ 1,270,920	\$ 1,270,920	\$ -
Totals	\$ 1,270,920	\$ 1,270,920	\$ -

\*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:

**ARCADE CREEK RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 2: Cash and Investments (Continued)

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, 2023, the District's deposits balance was \$2,092 and the carrying amount was \$7,490. 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.

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/](https://finance.saccounty.net/AuditorController/Pages/).

Required disclosures for the District's investment in the Sacramento County Investment Pool at June 30, 2023 are as follows:

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

**ARCADE CREEK RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 3: Property Plant and Equipment

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

	Balance July 1, 2022	Additions	Retirement/ Adjustments	Balance June 30, 2023
Capital assets, not being depreciated:				
Land	\$ 264,541	\$ -	\$ -	\$ 264,541
Construction in progress	65,633	107,964		173,597
Capital assets, being depreciated:				
Structures and improvements	7,732,637	13,480		7,746,117
Equipment	189,842		(12,303)	177,539
Total capital assets, being depreciated	7,922,479	13,480	(12,303)	7,923,656
Less accumulated depreciation	(4,342,370)	(252,067)	12,303	(4,582,134)
Total capital assets, being depreciated, net	3,580,109	(238,587)		3,341,522
Governmental activities, capital assets, net	\$ 3,910,283	\$ (130,623)	\$ -	\$ 3,779,660

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, 2023:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Due within One Year
Compensated absences	\$ 25,297	\$ 8,055	\$ (13,113)	\$ 20,239	\$ 6,557
Net pension liability	(238,569)	284,554		45,985	
Pension side fund loan	181,400		(30,400)	151,000	31,800
Totals	\$ (31,872)	\$ 292,609	\$ (43,513)	\$ 217,224	\$ 38,357

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.

**ARCADE CREEK RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 4: Long-Term Liabilities (Continued)

The pension side fund debt will be amortized over the remaining years as follows:

Fiscal Year	Principal	Interest	Total
End June 30,			
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	<u>\$ 151,000</u>	<u>\$ 15,073</u>	<u>\$ 166,073</u>

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan

**A. General Information about the Pension Plan**

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

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

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

The Plan provisions and benefits in effect at June 30, 2023, are summarized as follows:

	<b>Miscellaneous</b>	
	Prior to	On or after
	January 1, 2013	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	10.32%	6.99%

**ARCADE CREEK RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

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

**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, 2023, the contributions recognized as part of pension expense for the miscellaneous Plan was as follows:

Contributions-employer	\$	19,104
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***B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions***

As of June 30, 2023, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<b><u>Proportionate share of Net pension liability</u></b>	
Miscellaneous Plan	\$	45,985

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, 2022, 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, 2021 rolled forward to June 30, 2022 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.

The District’s proportionate share of the net pension liability as of reporting dates June 30, 2022 and 2023 were as follows:

Proportion - June 30, 2022	-0.01256%
Proportion - June 30, 2023	0.00098%
Change - Increase (Decrease)	0.01355%

**ARCADE CREEK RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

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

For the year ended June 30, 2023, the District recognized pension expense of -\$10,651. At June 30, 2023, 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	\$ 305	\$ -
Changes of assumptions	4,712	
Net difference between projected and actual earnings on pension plan investments	8,423	
Changes in proportion		(29,320)
Difference in contributions and the proportionate share of contributions	213,522	
District contributions subsequent to the measurement date	19,104	
Total	<u>\$ 246,066</u>	<u>\$ (29,320)</u>

\$19,104 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, 2024. 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:**

2024	\$ (39,621)
2025	(49,581)
2026	(103,288)
2027	(5,152)

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increase	Varies
Investment Rate of Return	6.90%

**Discount Rate** – The discount rate used to measure the total pension liability was 6.90% 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 6.90 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90 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.

**ARCADE CREEK RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

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

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>Allocation</u>	<u>Years 1-10 (1)(2)</u>
Global equity-cap weighted	30.0%	4.45%
Global equity non-cap weighted	12.0%	3.84%
Private equity	13.0%	7.28%
Treasury	5.0%	27.00%
Mortgage backed securities	5.0%	50.00%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%

***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:

	<b>Discount Rate -1%</b> <b>(5.90%)</b>	<b>Current Discount</b> <b>Rate (6.90%)</b>	<b>Discount Rate +1%</b> <b>(7.90%)</b>
Misc Tier I	\$ 74,719	\$ 45,985	\$ (22,342)



## ARCADE CREEK RECREATION AND PARK DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023

#### 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, 2023.

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.

#### 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.

**ARCADE CREEK RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 8: Net Position/Fund Balances (Continued)

Detailed information on governmental fund-type, fund balances are as follows:

	General Fund	Developer Fees	ADA Fees	Capital Projects
Restricted for Developer Deposits	\$ -	\$ 388,737	\$ 1,425	\$ -
Assigned for next years budget	835,755			21,541
Assigned for capital projects				9,250
Unassigned	10,042			
Total fund balance	\$ 845,797	\$ 388,737	\$ 1,425	\$ 30,791

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, 2023, the District recognized \$47,072 in lease revenue and \$13,864 in interest revenue.

**ARCADE CREEK RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 9: Leases Receivable (Continued)

A summary of changes in lease receivable for the fiscal year ended June 30, 2023 is as follows:

	Balance 7/1/2022	Additions	Retirements/ Adjustments	Balance 6/30/2023	Due within One Year	Due in More Than One Year
Lease receivable	\$ 484,210	\$ -	\$ (41,363)	\$ 442,847	\$ 42,586	\$ 400,261

Lease receivables are due in the upcoming years as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 42,586	\$ 12,739	\$ 55,325
2025	43,916	11,409	55,325
2026	45,252	10,073	55,325
2027	46,628	8,697	55,325
2028	48,027	7,298	55,325
2029-2033	216,439	14,087	230,526
Total	\$ 442,847	\$ 64,304	\$ 507,151

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 2022-23	\$ 815,646
Amount of limit for 2022-23	1,746,864
Amount (under)/over limit	\$ (931,218)

**ARCADE CREEK RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

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.

Note 13: Subsequent Event

Subsequent events were evaluated through October 26, 2023, 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, 2023**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<b>Revenues</b>				
Property taxes	\$ 607,836	\$ 607,836	\$ 760,138	\$ 152,302
Intergovernmental revenues	13,000	13,000	15,991	2,991
Use of money and property	66,326	66,326	79,979	13,653
Other revenues	23,000	23,000	13,238	(9,762)
<b>Total Revenues</b>	<b>710,162</b>	<b>710,162</b>	<b>869,346</b>	<b>159,184</b>
<b>Expenditures</b>				
Salaries and benefits	340,112	340,112	303,840	36,272
Services and supplies	332,459	332,459	295,031	37,428
Debt service				
Principal expense	30,400	30,400	30,400	-
Interest expense	7,191	7,191	7,190	1
Capital outlay		-	13,480	(13,480)
Contingency	555,977	555,977		555,977
<b>Total Expenditures</b>	<b>1,266,139</b>	<b>1,266,139</b>	<b>649,941</b>	<b>616,198</b>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(555,977)	(555,977)	219,405	775,382
<b>Other Financing Sources (Uses)</b>				
Sale of easement			40,920	40,920
Operating transfers in			1,502	1,502
Total other financing sources (uses)			42,422	42,422
Net change in fund balances	\$ (555,977)	\$ (555,977)	261,827	\$ 817,804
Fund balance, beginning of fiscal year			583,970	
Fund balance, end of fiscal year			\$ 845,797	

**ARCADE CREEK RECREATION AND PARK DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
JUNE 30, 2023**

<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	\$261,230	207.78%	56.49%
6/30/2017	0.01623%	\$563,916	\$240,210	234.76%	59.43%
6/30/2018	0.01523%	\$600,257	\$250,080	240.03%	58.40%
6/30/2019	0.01458%	\$549,407	\$252,216	217.83%	80.01%
6/30/2020	0.00658%	\$263,394	\$213,295	123.49%	80.78%
6/30/2021	0.00741%	\$312,635	\$225,017	138.94%	79.58%
6/30/2022	-0.01256%	-\$238,569	\$176,150	-135.44%	96.33%
6/30/2023	0.00098%	\$45,985	\$102,303	44.95%	108.29%

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, 2023**

<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	\$261,230	30.01%
6/30/2017	\$81,976	(\$81,976)	\$0	\$240,210	34.13%
6/30/2018	\$83,284	(\$83,284)	\$0	\$250,080	33.30%
6/30/2019	\$31,744	(\$31,744)	\$0	\$252,216	12.59%
6/30/2020	\$36,036	(\$64,036)	\$ (28,000)	\$213,295	30.02%
6/30/2021	\$35,350	(\$35,350)	\$0	\$225,017	15.71%
6/30/2022	\$38,106	(\$38,106)	\$0	\$176,150	21.63%
6/30/2023	\$19,104	(\$19,104)	\$0	\$102,303	18.67%

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, 2023**

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, 2023**

# LARRY BAIN, CPA

## AN ACCOUNTING CORPORATION

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2148 Frascati Drive, El Dorado Hills, CA / 916.601-8894  
[lpbain@sbcglobal.net](mailto: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, 2023, and have issued our report thereon dated October 26, 2023. 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 2023-001, 2023-002 and 2023-003 in the following schedule of findings to be significant deficiencies in the District's internal control.

#### **Purpose of this Report**

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

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

*Larry Bain, CPA,*  
*An Accounting Corporation*  
October 26, 2023

**ARCADE CREEK RECREATION AND PARK DISTRICT**  
**SCHEDULE OF FINDINGS**  
**June 30, 2023**

**INTERNAL CONTROL FINDINGS**

**Significant Deficiencies not Deemed Material Weaknesses**

**Finding 2023-001**

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 2023-002**

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.

**Finding 2023-003:** During our review of other post-employment benefits (OPEB) we did not observe the District having an actuarial prepare a report in compliance with Government Accounting Standards Board Statement 75 (GASB 75). GASB 75 applies to OPEB benefits governed by CalPERS health PEHMCA rules, which the District is a participant. Per review it does not appear that the OPEB liability will be material to the financial statements. We have noted this condition in prior audits.

**Recommendation:** We recommend the District have the GASB 75 report prepared by an actuary and record the footnote disclosure and OPEB liability in the financial statements in accordance with GASB 75.

# LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

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2148 Frascati Drive, El Dorado Hills, CA / 916.601-8894  
[lpbain@sbcglobal.net](mailto:lpbain@sbcglobal.net)

November 6, 2023

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, 2023, and have issued our report thereon dated October 26, 2023. 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 May 25, 2023, 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 5, 2023 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 2022-23 fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. We noted no transactions recognized as prior period adjustments.

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

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

**Difficulties Encountered in performing the Audit**

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

**Corrected and Uncorrected Misstatements**

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

**Disagreements with Management**

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

**Management Representations**

We have requested certain representations from management that are included in the management representation letter dated October 26, 2023.

**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 performs the record keeping, and prepares for the audit with great attention to detail.

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,  
An Accounting Corporation

## 8. Tasks Started or Accomplished

11/16/2023 Meeting

*File: District Planning Goals/Task Started or Accomplished*

### Priority Legend

- |   |                                     |
|---|-------------------------------------|
| 1 | To Do ASAP                          |
| 2 | Request John w/Resotation Landscape |
| 3 | 22/23 - Budget Year To Do           |
| 4 | Future Budget Years                 |

### Safety

### Appearances

### Amenities

Priority	Description	Status	Priority	Description	Status	Priority	Description	Status		
1	HSP lights - Park restrooms, facilities, office	11/22/2023	1	Interior lights HSP rental facilities	COMPLETED	2	Basketball courts @ HSP & ACP	Ready to order		
2			1	ACP - Basketball rims	COMPLETED	3				
3			2	HSP Group picnic area		3			HSP Playground equipment (update/add)	
3			3	Signs on Jo Smith Nature Trail	STARTED	3			Pickle Ball Courts	Completed
4			3	Maintenance shop	OUT TO BID	3				
2			3			3				
2			2							
2										
3	Creek Erosion		1							

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

**MINUTES**

Of

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

Held on

**Thursday October 19, 2023 at 6:00 p.m.**

**Meeting conducted in the Herzog Community Center Oak (Small) Room**

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**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, T. Dworetzky, S. Miller via phone

**Board Members Absent:** One vacant seat

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

**Legal Counsel Present:** No

**Auditor Present:** No

**Presentation(s):**

**Visitor(s) That Signed In:** Greg Wilson, Lisa Boatman, Patrick Lord

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**2. PUBLIC COMMENTS:**

None

Several items were elevated or changed in the agenda order; the minutes reflect these changes.

**7. NEW BUSINESS**

**b. Update Policy 2901**

**Motion No. 1:** It was moved by Director M. Hanson and seconded by Director T. Dworetzky to change the wording under “Benefits” to read 10 – 20 vacation days per year depending on length of service.

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

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

Noes:

Absent:

Abstained:

## MINUTES of Board of Directors Meeting

October 19, 2023

Page 2 of 4

### 7. NEW BUSINESS (cont.)

**Motion No. 2:** It was moved by Director S. Miller and seconded by Director M. Hanson to change the “Benefits” regarding Sick Leave from 12 days per year to 5 days per year.

**Motion Failed:** 2 Ayes, 2 Noes, 0 Absent, 0 Abstained, 1 Vacant

Ayes, M. Hanson, S. Miller

Noes: A. Vassar, T. Dworetzky      Absent:      Abstained:

**Motion No. 3:** It was moved by Director T. Dworetzky and seconded by Director M. Hanson to change the “Benefits” regarding Sick Leave from 12 days per year to 7 days per year.

**Motion Carried:** 3 Ayes, 1 Noes, 0 Absent, 0 Abstained, 1 Vacant

Ayes, A. Vassar, M. Hanson, T. Dworetzky

Noes: S. Miller      Absent:      Abstained:

**Motion No. 4:** It was moved by Director T. Dworetzky and seconded by Director M. Hanson to adopt the updated Policy 2901 with appropriate changes.

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

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

Noes:      Absent:      Abstained:

### 6. OLD BUSINESS:

#### b. Proposals for new playground at Hamilton Street Park

**Motion No. 5:** It was moved by Director T. Dworetzky and seconded by Director S. Miller to choose option # 1 for the new playground structure at HSP, with a change of color from what was presented.

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

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

Noes:      Absent:      Abstained:

#### a. Appoint to fill vacancy on ACRPD Board

**Motion No. 6:** It was moved by Director T. Dworetzky and seconded by Director M. Hanson to appoint Greg Wilson to fill the vacancy on the board.

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

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

Noes:      Absent:      Abstained:

Chairperson A. Vassar administered the Oath Of Office to Greg Wilson at 6:43 pm.



## MINUTES of Board of Directors Meeting

October 19, 2023

Page 3 of 4

### 3. ANNOUNCEMENTS: None

Director M. Hanson left the meeting at 6:45 pm.

### 4. TASK STARTED, REVISED OR ACCOMPLISHED:

The report was received and an update on the ACP restroom project delivery date was provided. The delivery is scheduled for November 22, 2023.

Director Dworetzky commended the maintenance staff on the condition of the ACP trail and the park.

### 5. CONSENT ITEMS:

- a. **Draft Meeting Minutes:** Board Meeting 10/19/2023
- b. FY 23-24 Period 4 **Financial Reports 339A**
- c. FY 23-24 Period 4 **Financial Reports 339D**
- d. FY 23-24 Period 4 **Multi Accounts Revenue Reports**
- e. FY 23-24 Period 4 **Payroll Report**
- f. FY 23-24 Period 4 **Rental & Misc. Revenue Report Attributed To Stated Period**
- g. Correspondence **received and sent**
- h. General Managers Report

Director Dworetzky requested that item “h” be pulled from the consent items.

**Motion No. 7:** It was moved by Director T. Dworetzky and seconded by Director G. Wilson to approve consent “a through g” items as presented.

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

Ayes, A. Vassar, T. Dworetzky, S. Miller, G. Wilson

Noes:                      Absent: M. Hanson                      Abstained:

Director Dworetzky requested and was provided with an update on the HSP Well situation.

The Board was informed that the sprinkler system at HSP has been compromised by the condition of the old ground pipes and the work that has recently been completed on the Well system.

It was requested that the Board be updated on the ACP restroom delivery regarding the de-energizing of the SMUD power lines.

**Motion No. 8:** It was moved by Director T. Dworetzky and seconded by Director S. Miller to approve consent “h”.

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

Ayes, A. Vassar, T. Dworetzky, S. Miller, G. Wilson

Noes:                      Absent: M. Hanson                      Abstained:

**MINUTES of Board of Directors Meeting**

October 19, 2023

Page 4 of 4

**6. OLD BUSINESS: (cont.)**

- c. Monthly update on Nature Trail at Arcade Creek Park

Report received.

- d. Director Dworetzky - Discuss District Salary Ranges

Return to November Agenda

**7. NEW BUSINESS: (cont.)**

- a. Planning: Recruitment for GM

Chairperson Vassar appointed Director Dworetzky and Director Wilson to begin the process of planning and creating a timeline for the recruitment and hiring for the current General Manager who has verbally informed the Board of their intent to retire sometime in September 2024.

**8. BOARD DISCUSSION:**

- a. General discussion on topics for future meetings.

Discussion regarding the Well System at HSP.

**9. ADJOURNMENT OF THE MEETING.**

The chairperson adjourned the meeting at 7:34 pm.

**ACRPD 2023 - 2024  
339A Budget Report**

**October 2023  
Period 4 of 13**

**FYTD Completed = 31%**

CODE	CATEGORIES	2023-24 Budget	October	Expended To Date	Balance	Percent Expended
10111000	Salaries and Wages - Reg F/T Staff	252,114.00	20,090.38	70,814.78	181,299.22	28%
"	<b>Part-time Salaries</b>			-		-0-
"	<b>P/T Monitors</b>	31,360.00	1,120.00	4,860.00	26,500.00	15%
"	<b>Blank</b>			-	-	#DIV/0!
"	<b>Blank</b>			-	-	#DIV/0!
"	<b>Blank</b>			-	-	#DIV/0!
"	<b>Blank</b>			-	-	#DIV/0!
10112400	Salaries & Wages - Commission & Brds	3,500.00	200.00	700.00	2,800.00	20%
10113200	Salaries & Wages - Time/one half (OT)	4,000.00	72.78	594.72	3,405.28	15%
"	Salaries/Wages - Strt Time (No Retirement Contribution)			132.83	(132.83)	#DIV/0!
10121000	Retirement - ER Cost 6502 (@11.84%)	14,245.00	1,148.78	4,517.47	9,727.53	32%
"	Retirement - ER Cost 30003 (@10.1%)	13,312.00	759.20	2,893.79	10,418.21	22%
"	Retirement - ER Cost 26990 (@7.68%)		220.49	220.49	(220.49)	#DIV/0!
"	Retirement - <b>UAL</b> (-0- mthly or -0-)			-	-	#DIV/0!
"	Retirement Acturial Cost #6502 & 30003	1,000.00		700.00	300.00	70%
10122000	Social Security (OASDHI rate=7.65%)	22,260.00	1,643.49	5,898.35	16,361.65	26%
10123000	Group Insurance - Employer Cost			-		-0-
"	<b>Medical + Admin fee</b>	45,213.00	3,666.66	11,928.61	33,284.39	26%
"	<b>Dental</b>	1,986.00	208.95	710.43	1,275.57	36%
"	<b>Vision</b>	413.00	40.95	139.23	273.77	34%
"	<b>EAP</b>	171.00	42.72	74.76	96.24	44%
10124000	Work Comp Ins - Employer Cost	5,225.00		2,612.50	2,612.50	50%
10125000	State Unemployment Insurance (Pool)	1,000.00	57.97	101.85	898.15	10%
10128000	Health Care Retirees	2,002.00	153.72	768.68	1,233.32	38%
10140000	Cost Reduct Factor (CalPERS UAL Pre Pmt)			-	-	#DIV/0!
	<b>TOTALS:</b>	<b>397,801.00</b>	<b>29,426.09</b>	<b>107,668.49</b>	<b>290,132.51</b>	<b>27%</b>

**ACRPD 2023 - 2024  
339A Budget Report**

**October 2023  
Period 4 of 13**

**FYTD Completed = 31%**

CODE	Service & Supply	2023-24 Budget	October	Expended To Date	Balance	Percent Expended
20200500	Advertising/Legal Notices	220.00		75.00	145.00	34%
20202900	Business/Conference Expenses	2,200.00	(45.00)	144.94	2,055.06	7%
20203600	Education and Training Supplies			-	-	#DIV/0!
20203807	Workplace Amenities			-	-	#DIV/0!
20205100	Insurance - Liability	81,497.00		40,748.50	40,748.50	50%
20206100	Memberships Dues	6,050.00		2,665.00	3,385.00	44%
20207600	Office Supplies	1,650.00		152.27	1,497.73	9%
20207602	Signs	1,100.00	110.98	110.98	989.02	10%
20207603	Keys	220.00		-	220.00	0%
20208100	Postage Service	226.00		226.00	-	100%
20208102	Stamps (Postal)	165.00		-	165.00	0%
20208500	Printing Service			-	-	#DIV/0!
20210300	Agriculture/Horticultural Services	27,500.00	6,500.00	11,900.00	15,600.00	43%
20210400	Agricultural/Horticultural Supplies	550.00	13.24	13.24	536.76	2%
20211100	Building Maintenance Service	2,200.00		142.00	2,058.00	6%
20211200	Building Maintenance Supplies	550.00		-	550.00	0%
20212200	Chemical Supplies (new)			-	-	#DIV/0!
20213100	Electrical Maintenance Services	5,914.00		-	5,914.00	0%
20213200	Electrical Maintenance Supplies	220.00		-	220.00	0%
20214100	Land Improvement Maintenance Service	12,000.00	9.20	6,183.20	5,816.80	52%
20214200	Land Improvement Maintenance Sup.	5,500.00		33.20	5,466.80	1%
20215100	Mechanical System Maintenance Svcs.	45,000.00		769.00	44,231.00	2%
20215200	Mechanical System Maintenance Sup.	3,300.00		-	3,300.00	0%
20216200	Painting Supplies	1,650.00		29.89	1,620.11	2%
20216700	Plumbing Maintenance Service (new)	1,100.00		-	1,100.00	0%
20216800	Plumbing Maintenance Supplies	550.00		-	550.00	0%
20219100	Electricity	22,000.00	1,361.72	6,567.21	15,432.79	30%

**ACRPD 2023 - 2024  
339A Budget Report**

**October 2023  
Period 4 of 13**

**FYTD Completed = 31%**

CODE	Service & Supply	2023-24 Budget	October	Expended To Date	Balance	Percent Expended
20219200	Natural Gas Service	3,300.00	15.63	74.62	3,225.38	2%
20219300	Refuse Collection/Disposal	3,300.00	233.90	803.60	2,496.40	24%
20219500	Sewage Services	2,200.00	276.28	552.56	1,647.44	25%
20219800	Water	38,500.00	2,677.76	7,945.99	30,554.01	21%
20220500	Automotive Maintenance Service	3,850.00		-	3,850.00	0%
20220600	Automotive Maintenance Supplies	550.00		-	550.00	0%
20221100	Grounds Equipment Maintenance Svcs.	4,400.00	90.00	152.50	4,247.50	3%
20221200	Grounds Equipment Maintenance Sup.	4,400.00	9.34	295.78	4,104.22	7%
20222600	Hand / Expendable Tools	550.00	14.00	92.92	457.08	17%
20223600	Fuel and Lubricant Supplies	5,500.00	169.81	1,311.36	4,188.64	24%
20226200	Office Equip. Maintenance Supplies	1,100.00	29.08	29.08	1,070.92	3%
20227500	Rent/Lease Equipment	550.00		-	550.00	0%
20227501	Copy Machine - Lease			-	-	#DIV/0!
20227504	Miscellaneous	550.00		73.63	476.37	13%
20229100	Other Equip Maint. Service	2,200.00		-	2,200.00	0%
20229200	Other Equip Maint. Supply	2,200.00		-	2,200.00	0%
20231400	Clothing/Personal Supplies	110.00	84.81	84.81	25.19	77%
20232200	Custodial Supplies	6,600.00	464.81	1,461.26	5,138.74	22%
20243700	Lab (Medical) Service (Drug Testing)	110.00		-	110.00	0%
20244300	Medical Service (Pre-emp. testing)	220.00		100.00	120.00	45%
20244400	Medical Supplies (First Aid)	330.00		-	330.00	0%
20250700	Assessment / Collection Services	8,690.00		114.00	8,576.00	1%
20252100	Temporary Services			-	-	#DIV/0!
20253100	Legal Services	8,800.00	83.13	2,985.63	5,814.37	34%
20255100	Planning Service-	10,000.00		750.00	9,250.00	8%
20257100	Security Service	5,000.00		-	5,000.00	0%
20258200	Public Relations Service/mkting, web	1,200.00		1,200.00	-	100%
20259100	Other Professional Services	5,500.00		-	5,500.00	0%

**ACRPD 2023 - 2024  
339A Budget Report**

**October 2023  
Period 4 of 13**

**FYTD Completed = 31%**

CODE	CATEGORIES	2023-24 Budget	October	Expended To Date	Balance	Percent Expended
20281100	Data Processing -Computer Services	2,750.00		-	2,750.00	0%
20281201	Hardware (Computer)			-	-	#DIV/0!
20281265	Application Software Maint Lic Renewal	3,300.00	280.00	1,039.99	2,260.01	32%
20281304	Sales Tsx Adj - Board of EQ			-	-	#DIV/0!
20281700	Election Services			-	-	#DIV/0!
20283102	Mileage	550.00	9.83	64.17	485.83	12%
20285100	Recreation Services	3,300.00		-	3,300.00	0%
20285200	Recreation Supplies	3,300.00		-	3,300.00	0%
20285300	Recreation Supp. (P-S) ELP Program			-	-	#DIV/0!
20288000	Prior Year Service & Supply Expe			-	-	#DIV/0!
20289800	Other Operating Expenses - Supplies	350.00		344.79	5.21	99%
20289900	Other Operating Exp. - Misc. expenses	220.00		-	220.00	-0-
20291300	Auditor/Controller Services	7,150.00		-	7,150.00	0%
20291500	Compass Costs	1,180.00		1,095.83	84.17	93%
20291700	Alarm Services	4,928.00	246.13	2,292.26	2,635.74	47%
20298700	Telephone Services	4,400.00	341.24	1,362.50	3,037.50	31%
20298701	Cell Phones	1,650.00	30.54	818.14	831.86	50%
20299909	Expenditure Reimbursements	22,000.00		-	22,000.00	0%
<b>TOTALS:</b>		<b>396,150.00</b>	<b>\$ 13,006.43</b>	<b>\$ 94,805.85</b>	<b>\$ 301,344.15</b>	<b>24%</b>

**ACRPD 2023 - 2024  
339A Budget Report**

**October 2023  
Period 4 of 13**

**FYTD Completed = 31%**

CODE	CATEGORIES	2023-24 Budget	October	Expended To Date	Balance	Percent Expended
30321000	Interest Expense	5,860.00	484.67	2,569.30	3,290.70	44%
30323000	Lease Obligation Retirement(Side Fund)	31,800.00	2,600.00	13,000.00	18,800.00	41%
"				-	-	#DIV/0!
			-	-	-	#DIV/0!
30345000	Taxes, Licenses & Assessments	775.00	703.64	703.64	71.36	91%
<b>TOTALS:</b>		<b>38,435.00</b>	<b>\$ 3,788.31</b>	<b>\$ 16,272.94</b>	<b>\$ 22,162.06</b>	<b>42%</b>

**FYTD Completed = 31%**

CODE	CATEGORIES	2023-24 Budget	October	Expended To Date	Balance	Percent Expended
42420100	Buildings - HSP Shop Renovation	450,000.00	3,224.00	15,794.00	434,206.00	4%
"	Buildings - HSP Retrofit Lighting Proj	25,000.00	-	23,922.81	1,077.19	96%
"	Buildings - HSP Pickleball Conversion	5,000.00	-	-	5,000.00	0%
42420100	Building - Community Ctr Upgrades		-	-	-	#DIV/0!
<b>TOTALS:</b>		<b>480,000.00</b>	<b>\$ 3,224.00</b>	<b>\$ 39,716.81</b>	<b>\$ 440,283.19</b>	<b>8%</b>

**FYTD Completed = 31%**

79790100	Contingencies	382,969.00	-	-	\$ 382,969.00	0%
	Reserved Fund Balance Increase		-	-	\$ -	0%

**Grand Total \$ 1,695,355.00 \$ 49,444.83 \$ 258,464.09 \$ 1,436,890.91 15%**

*Grand Total Corrected to  
include GL79790100  
Contingencies amount*

**ACRPD 2023 - 2024  
339A Budget Report**

**October 2023  
Period 4 of 13**

	<i>Beginning Fund Balance Available</i>			-	\$ -	0%
	<i>Fund Balance Decreased by</i>				\$ -	0%
	<i>Provisions for General Reserves</i>		-	-	\$ -	0%
<b>TOTALS:</b>			-	-	-	-



**ACRPD 2023-2024**  
**339A Revenue**

**October 2023**  
**Period 4 of 13**

**FYTD Completed = 31%**  
**Percent Received**

<b>Account</b>		<b>2023-24 Budget</b>	<b>October</b>	<b>Received To Date</b>	<b>Unrealized</b>	
91910100	Property Tax-Current Secured	700,000.00		-	700,000.00	0%
91910200	Property Tax-Current Unsecured	23,000.00		-	23,000.00	0%
91910300	Property Tax-Current Sup.	18,000.00		-	18,000.00	0%
91910400	Property Tax Sec. Delin.(+Teeter)	4,000.00		-	4,000.00	0%
91910500	Property Tax Supplemental Delin.	1,000.00		-	1,000.00	0%
91910600	Property Tax-Unitary	6,000.00		-	6,000.00	0%
91912000	Redemption	50.00		-	50.00	0%
91913000	Property Tax Prior Unsecured	400.00		-	400.00	0%
91914000	Penalty	150.00		-	150.00	0%
91919600	RDA Residual Distribution	10,000.00	191.42	191.42	9,808.58	2%
<b>Total Taxes</b>		<b>\$ 762,600.00</b>	<b>\$ 191.42</b>	<b>191.42</b>	<b>\$ 762,408.58</b>	<b>0%</b>
94941000	Interest	2,000.00		-	2,000.00	0%
94942900	Building Rental (Parks & Facilities)	4,674.00	340.00	3,030.00	1,644.00	65%
"	Building Rental (Cell Towers 4610.42)	55,326.00	4,610.42	18,441.68	36,884.32	33%
95952200	Homeowner Property Tax Relief	5,000.00		-	5,000.00	0%
95952900	In Lieu Taxes - Other			-	-	#DIV/0!
95953300	Redevelopment Passthru	7,000.00	141.62	141.62	6,858.38	2%
95956300	State-Federal Grants			-	-	#DIV/0!
95956900	Other Funds - Local (GRANT)			-	-	#DIV/0!
"	<b>Grant = Park Sponsorships</b>			-	-	#DIV/0!
"	<b>Funds Transferred from 339I</b>			-	-	#DIV/0!
"	<b>Blank</b>			-	-	#DIV/0!
96964600	Recreation Fees			-	-	#DIV/0!
97974000	Insurance Proceeds	18,000.00		-	18,000.00	0%
97979000	Miscellaneous	5,000.00	78.90	78.90	4,921.10	2%
97979900	Prior Year (Funds moved to )			-	-	#DIV/0!
98986200	Proceeds from Asset sale - Spec Dist			-	-	#DIV/0!
	Fund Balance Available =xxxxxxx.xx			-	-	#DIV/0!
<b>Problem</b>	**County Error In Process of Correction**	-		-	-	0%
<b>Total Other Revenue</b>		<b>\$ 97,000.00</b>	<b>\$ 5,170.94</b>	<b>\$ 21,692.20</b>	<b>\$ 75,307.80</b>	<b>22%</b>
<b>Total Revenue</b>		<b>\$ 859,600.00</b>	<b>\$ 5,362.36</b>	<b>\$ 21,883.62</b>	<b>\$ 837,716.38</b>	<b>3%</b>

**Register Expense Report**  
**Period 4**  
**Account**

**FY 2023/2024**  
**10/1/2023 Through 10/31/2023**  
**339A**  
**October Report**

**Not**  
**Clrd**

Date	Num	Description	Memo	Category	Clrd	Amount
10/3/2023	24935	S CalPERS - 521	9/16- 9/30/2023 EE Contrib	05420514 Retirement (EE Contribution)	c	-339.59
			9/16- 9/30/2023 ER Contrib	121000 Retirement ER Cost	c	-574.39
10/3/2023	24936	S CalPERS - 521	9/16- 9/30/2023 EE Contrib	05420514 Retirement (EE Contribution)	c	-263.09
			9/16- 9/30/2023 ER Contrib	121000 Retirement ER Cost	c	-379.6
10/3/2023	24937	S CalPERS - 521	9/16- 9/30/2023 EE Contrib	05420514 Retirement (EE Contribution)	c	-111.6
			9/16- 9/30/2023 ER Contrib	121000 Retirement ER Cost	c	-110.59
10/3/2023	24938	Cintas - 56036	9/27/2023 - Custodial	232200 Custodial Supplies	c	-115.57
10/3/2023	24939	Encompass - 18796	Waste Toner Cartridge	226200 Office Equip Maint Supplies	c	-29.08
10/3/2023	24940	Electrical Service Company - 75974	HSP - Shop Electrical Wiring	420100 Building	c	-3,224.00
10/3/2023	24941	Fast Break - 37998	9/2023 Phone service	298700 Telephone Services	c	-195
10/3/2023	24942	S Home Depot - 2843	Wasp spray	210400 Agricultural-Hort. Supplies	c	-7.55
			Sakrete	214100 Land Improvement Maint. Servis	c	-9.2
			Bucket, rope, ele. tape	222600 Hand - Expendable Tools	c	-14
			Custodial items	232200 Custodial Supplies	c	-44.23
10/3/2023	24943	S Juanita Petersen - 910220	Pest control	210400 Agricultural-Hort. Supplies	c	-5.69
			Staff T-shirts	231400 Clothing - Personal Supplies	c	-38.79
10/3/2023	24944	Lisa Gonzalez - 932917	9/2023 - Mileage Reimb	283102 Mileage	c	-6.55
10/3/2023	24945	Orbit Station - 33714	9/2023 - Fuel Chgs	223600 Fuel & Lubricant Supplies	c	-169.81
10/3/2023	24946	PG&E - 1383	9/2023 - Billing	219200 Natural Gas Service	c	-15.63
10/3/2023	24947	PRISM - 14746	10/2023 - 12/2023 - EAP Benefit - 4 EE's	123000 Health Insurance(s)	c	-42.72
10/3/2023	24948	S Republic Services - 57909	9/2023 - Billing	219300 Refuse Collection-Disposal	c	-189.9
			9/2023 - overage chg	219300 Refuse Collection-Disposal	c	-44
10/3/2023	24949	Sacramento Control Systems - 1112	10/2023 - 12/31/2023 - AES Fire Monitoring	291700 Alarm Services	c	-246.13
10/3/2023	24950	Sacramento Suburban Water - 26158	9/2023 Myrtle (Oak)	219800 Water	c	-801.22
10/3/2023	24951	Sacramento Suburban Water - 26158	9/2023 HSP	219800 Water	c	-157.95
10/3/2023	24952	T-Mobile - 32685	9/2023 District Cell phone	298701 Cell Phones	c	-30.54
10/3/2023	24953	S Umpqua CC - 71085	CPRS Expo CREDIT	202900 Business Conference Expenses	c	45
			Signs-No Parking & Restricted Entrance	207602 Signs	c	-110.98
			Adobe Acrobat 2020 Program	281265 Application Software Maint. Lic	c	-60
10/11/2023	24954	S Bar-Hein Co. - 1463	Labor - Echo Blower	221100 Grounds Equip Maint. Services	c	-90
			Parts - Echo Blower	221200 Ground Equip Maint. Supplies	c	-9.34
10/11/2023	24955	Central Control System - 23278	10/2023 - Wireless irrigation	281265 Application Software Maint. Lic	c	-220
10/11/2023	24956	Cintas - 56036	10/11/2023 - Custodial	232200 Custodial Supplies	c	-115.57
10/11/2023	24957	Comcast - 12322	10/2023 - Billing-Phone/HSI	298700 Telephone Services	c	-146.24
10/11/2023	24958	Raul's Tree Care - 69419	HSP - Live Oak - remove, grind stump @ Myrtle Ave	210300 Agriculture-Horticultural Service	c	-2,500.00

10/11/2023	24959	Raul's Tree Care - 69419	HSP - Live Oak -lg branch near lg blding parking lot	210300 Agriculture-Horticultural Service	c	-1,800.00
10/11/2023	24960	Raul's Tree Care - 69419	HSP - Live Oak -pruned Live Oak near parking lot	210300 Agriculture-Horticultural Service	c	-2,200.00
10/11/2023	24961	Sacramento County - Tax Collectors Off	HSP - CSA1 Lights	345000 Taxes, Licenses & Assessments	c	-655.74
10/11/2023	24962	Sacramento County - Tax Collectors Off	ACP - CSA1 Lights	345000 Taxes, Licenses & Assessments	c	-47.9
10/11/2023	24963	SMUD - 4025	9/2023 - SMUD Billing	219100 Electricity	c	-1,361.72
10/11/2023	24964	Sacramento County utilities - 666	8/22 - 10/21/2023 - Billing	219500 Sewage Services	c	-276.28
10/13/2023	P/R+Taxes	S Payroll And Taxes	Period 9/16/2023 - 9/30/2023- Ck date 10/13/2023	111000 Salaries & Wages	c	-10,641.69
			Brd Pay Ck date 10/13/2023	112400 Stipend Commission & Board	c	-200
			Time/One Half - Ck date 10/13/2023	113200 OT & Straight Time	c	0
			OT Straight Pay - Ck date 10/13/2023	113200 OT & Straight Time	c	0
			OASDHI - Ck date 10 /13/2023	122000 OASDHI	c	-829.44
			SUI ER Contrib Ck date 10/13/2023	125000 SUI Insurance (ER Cost)	c	-26.62
			Termination Pay	115200 Terminal Pay	c	0
10/13/2023	EFT	# 400045853 - Health Benefits	Health Benefits Pay Date 10/13/2023	123000 Health Insurance(s)	c	-1,827.48
10/17/2023	24965	S CalPERS - 521	10/1- 10/15/2023 EE Contrib	05420514 Retirment (EE Contribution)	c	-339.59
			10/1- 10/15/2023 ER Contrib	121000 Retirement ER Cost	c	-574.39
10/17/2023	24966	S CalPERS - 521	10/1- 10/15/2023 EE Contrib	05420514 Retirment (EE Contribution)	c	-263.09
			10/1- 10/15/2023 ER Contrib	121000 Retirement ER Cost	c	-379.6
10/17/2023	24967	S CalPERS - 521	10/1- 10/15/2023 EE Contrib	05420514 Retirment (EE Contribution)	c	-110.9
			10/1- 10/15/2023 ER Contrib	121000 Retirement ER Cost	c	-109.9
10/17/2023	24968	Cole Huber - 54641	9/2023 Ref: TRUSD Prop, Respond audit letter	253100 Legal Services	c	-83.13
10/17/2023	24969	S GSRMA - 29229	10/2023 - Dental - 1 EEs	123000 Health Insurance(s)	c	-41.79
			10/2023 -Vision - 1 EEs	123000 Health Insurance(s)	c	-8.19
			11/2023 - Dental - 4 EE's	123000 Health Insurance(s)	c	-167.16
			11/2023 - Vision - 4 EE's	123000 Health Insurance(s)	c	-32.76
10/17/2023	24970	Home Depot - 2843	1/ Field staff raim boots	231400 Clothing - Personal Supplies	c	-46.02
10/17/2023	24971	Home Depot - 2843	Custodial - Vacuum, cleanser	232200 Custodial Supplies	c	-189.44
10/17/2023	24972	Sacramento Suburban Water - 26158	10/2023 - Garfield (ACP)	219800 Water	c	-746.19
10/23/2023	DepPermit	S County Of Sacramento Deposit Permit	Studio / Field Space	942900 Building Rental + Other	c	240
			Event Building / GPA / Park Rentals	942900 Building Rental + Other	c	100
			Cell Tower	942900 Building Rental + Other	c	4,610.42
			Grants -	956300 State - Federal Grants	c	0
			Misc Funds Collected / Received	979000 Misc Other Revenues	c	78.9
			Rental Refunds	942900 Building Rental + Other	c	0
10/24/2023	24973	S CalPERS Health - 12733	11/2023 - Medical - 4 EE's	5420516 Insurance (Clearing Acct)	c	-3,654.96
			11/2023 - Medical - EE Admin Fee	123000 Health Insurance(s)	c	-11.7
			11/2023- Medical - 2 Retirees	128000 Retiree Health Benefits	c	-153.72
10/24/2023	24974	Lisa Gonzalez - 932917	10/17/2023 - Mileage Reimb	283102 Mileage	c	-3.28
10/24/2023	24975	Sacramento Suburban Water - 26158	10/2023 - Myrtle (Oak)	219800 Water	c	-810.04
10/24/2023	24976	Sacramento Suburban Water - 26158	10/2023 - HSP	219800 Water	c	-162.36
10/24/2023	24977	S Umpqua Bank - 52152	11/2023 - Side Fund Interest	321000 Interest Expense	c	-484.67
			11/2023 - Side Fund Principal	323000 Lease Oblig Retirement Side Fur	c	-2,600.00

10/26/2023	TaxRevenue	S	Property Tax(s) Deposited Per County C	10/2023 - Property Tax - Current Secured	910100 Prop Tax Current Secured	c	0
				10/2023 - Property Tax - Current Unsecured	910200 Prop Tax Current Unsecured	c	0
				10/2023 - Property Tax - Current Sup.	910300 Prop Tax Current Sup	c	0
				10/2023 - Property Tax Sec Delin.(+Tetter)	910400 Prop Tax Sec Delinquent + Teet	c	0
				10/2023 - Property Tax Supplement Delin.	910500 Prop Tax Supplemental Delinque	c	0
				10/2023 - Property Tax-Unitary	910600 Prop Tax Unitary	c	0
				10/2023 - Redemption	912000 Prop Tax Redemption	c	0
				10/2023 - Property Tax Prior Unsecured	913000 Prop Tax Prior Unsecured	c	0
				10/2023 - Penalty	914000 Prop Tax Penalties	c	0
				10/2023 - RDA Residual Distribution	919600 RDA Residual Distribution	c	191.42
				10/2023 - Interest	941000 Interest	c	0
				10/2023 - Homeowner Property Tax Relief	952200 Homeowner Prop Tax Relief	c	0
				10/2023 - Redevelopment Passthru	953300 Redevelopment Passthru	c	141.62
				10/2023 -Taxes Other	919900 Taxes Other	c	0
10/31/2023	P/R+Taxes	S	Payroll And Taxes	Period 10/1/2023 - 10/15/2023- Ck date 10/31/2023	111000 Salaries & Wages	c	-10,568.69
				Brd Pay Ck date 10/31/2023	112400 Stipend Commission & Board	c	0
				Time/One Half - Ck date 10/31/2023	113200 OT & Straight Time	c	-72.78
				OT Straight Pay - Ck date 10/31/2023	113200 OT & Straight Time	c	0
				OASDHI - Ck date 10 /31/2023	122000 OASDHI	c	-814.05
				SUI ER Contrib Ck date 10/31/2023	125000 SUI Insurance (ER Cost)	c	-31.35
				Termination Pay	115200 Terminal Pay	c	0
10/31/2023			EFT # 400045982	Health Benefits Pay Date 10/31/2023	123000 Health Insurance(s)	c	-1,827.48
					TOTAL 10/1/2023 - 10/31/2023		-49,165.29
					BALANCE 10/31/2023		-257,092.61
					TOTAL INFLOWS		5,407.36
					TOTAL OUTFLOWS		-54,572.65
					NET TOTAL		-49,165.29

Period 1 thru 4							
Date	Num	Description	Memo	Clr	Amount		
200500 Advertising - Legal Notices							
8/4/2023	24876	S Umpqua CC - 71085	CPRS - Job poeting Maint Wkr 1	c	(75.00)		
					<b>TOTAL 200500 Advertising - Legal Notices</b>		(75.00)
202900 Business Conference Expenses							
7/6/2023	24836	Umpqua CC - 71085	6/2023 Stmt	c	(40.40)		
8/4/2023	24876	S Umpqua CC - 71085	Business lunch	c	(34.54)		
9/6/2023	24916	S Umpqua CC - 71085	CPRS Expo / Carmichael Dist	c	(70.00)		
			CPRS Expo - Double billed - requesting refund	c	(45.00)		
10/3/2023	24953	S Umpqua CC - 71085	CPRS Expo CREDIT	c	45.00		
					<b>TOTAL 202900 Business Conference Expenses</b>		(144.94)
205100 Insurance - Liability							
7/6/2023	24823	CAPRI - 8761	7/2023-6/2024 -1st half Liability Ins Coverage	c	(40,748.50)		
					<b>TOTAL 205100 Insurance - Liability</b>		(40,748.50)
206100 Membership Dues							
7/6/2023	24824	CARPD - 12261	FY 2023-24 Dues	c	(2,500.00)		
7/6/2023	24825	CPRS - 8165	2024 Membership Renewal - Gonzalez, L	c	(165.00)		
					<b>TOTAL 206100 Membership Dues</b>		(2,665.00)
207600 Office Supplies							
9/19/2023	24928	J&J Locksmith - 1833	Office file cabinet - replace lock	c	(152.27)		
					<b>TOTAL 207600 Office Supplies</b>		(152.27)
207602 Signs							
10/3/2023	24953	S Umpqua CC - 71085	Signs-No Parking & Restricted Entrance	c	(110.98)		
					<b>TOTAL 207602 Signs</b>		(110.98)
208100 Postage Service (PO Box)							
8/4/2023	24876	S Umpqua CC - 71085	1 Yr Renewal PO Box	c	(226.00)		
					<b>TOTAL 208100 Postage Service (PO Box)</b>		(226.00)
210300 Agriculture-Horticultural Service							
7/18/2023	24850	Raul's Tree Care - 69419	HSP - Trim, clear, haul (courts)	c	(1,600.00)		

7/18/2023	24851		Raul's Tree Care - 69419	ACP - Trim, clear, haul (new RR)	c	(1,600.00)
7/27/2023	24858		Dave Weber - 54010	ACP Disk & clear lot	c	(700.00)
8/14/2023	24886		Raul's Tree Care - 69419	ACP - Clear trail on Garfield	c	(1,500.00)
10/11/2023	24958		Raul's Tree Care - 69419	HSP - Live Oak - remove, grind stump @ Myrtle Ave	c	(2,500.00)
10/11/2023	24959		Raul's Tree Care - 69419	HSP - Live Oak -lg branch near lg blding parking lot	c	(1,800.00)
10/11/2023	24960		Raul's Tree Care - 69419	HSP - Live Oak -pruned Live Oak near parking lot	c	(2,200.00)
<b>TOTAL 210300 Agriculture-Horticultural Service</b>						<b>(11,900.00)</b>
<b>210400 Agricultural-Hort. Supplies</b>						
10/3/2023	24942	S	Home Depot - 2843	Wasp spray	c	(7.55)
10/3/2023	24943	S	Juanita Petersen - 910220	Pest control	c	(5.69)
<b>TOTAL 210400 Agricultural-Hort. Supplies</b>						<b>(13.24)</b>
<b>211100 Building Maint. Service</b>						
8/9/2023	24877		Defender Termite & Pest - 71461	8/3/2023 - HSP Pest Control	c	(70.00)
8/9/2023	24878		Defender Termite & Pest - 71461	8/3/2023 - Oakdale RR Pest Control	c	(72.00)
<b>TOTAL 211100 Building Maint. Service</b>						<b>(142.00)</b>
<b>214100 Land Improvement Maint. Services</b>						
7/27/2023	24859	S	Electrical Service Company - 75974	HSP - Installed/welded 6 Bbq base plates	c	(870.00)
				HSP - Weld gate handle on retention chain	c	(100.00)
8/22/2023	24893	S	Electrical Service Company - 75974	HSP - Tennis court light controls	c	(4,814.00)
				HSP - Freight chg - Cabinet tennis court control	c	(390.00)
10/3/2023	24942	S	Home Depot - 2843	Sakrete	c	(9.20)
<b>TOTAL 214100 Land Improvement Maint. Services</b>						<b>(6,183.20)</b>
<b>214200 Land Improvement Maint. Supplies</b>						
8/22/2023	24887		ACRPD Revolving Account - 8213	Check 1013 - Reimb R Clothier items to attach gate to tennis c	c	(33.20)
<b>TOTAL 214200 Land Improvement Maint. Supplies</b>						<b>(33.20)</b>
<b>215100 Mechanical Sys Maint. Services</b>						
8/14/2023	24882		Clarke & Rusch - 8939	8/9/2023 Planned Maint.	c	(229.00)
8/22/2023	24888		All Pro Backflow - 69926	Backflow test -ACP = 2 / Oak = 4	c	(540.00)
<b>TOTAL 215100 Mechanical Sys Maint. Services</b>						<b>(769.00)</b>
<b>216200 Painting Supplies</b>						
9/6/2023	24905	S	Home Depot - 2843	Paint items	c	(29.89)
<b>TOTAL 216200 Painting Supplies</b>						<b>(29.89)</b>

219100 Electricity

7/12/2023	24843	SMUD - 4025	6/2023 - SMUD Billing	c	(1,614.13)
8/9/2023	24880	SMUD - 4025	7/2023 - SMUD Billing	c	(1,879.49)
9/6/2023	24914	SMUD - 4025	8/2023 - SMUD Billing	c	(1,711.87)
10/11/2023	24963	SMUD - 4025	9/2023 - SMUD Billing	c	(1,361.72)
<b>TOTAL 219100 Electricity</b>					<b>(6,567.21)</b>

219200 Natural Gas Service

7/6/2023	24831	PG&E - 1383	6/2023 - Billing	c	(27.20)
8/4/2023	24872	PG&E - 1383	7/2023 - Billing	c	(16.68)
9/6/2023	24909	PG&E - 1383	8/2023 - Billing	c	(15.11)
10/3/2023	24946	PG&E - 1383	9/2023 - Billing	c	(15.63)
<b>TOTAL 219200 Natural Gas Service</b>					<b>(74.62)</b>

219300 Refuse Collection-Disposal

7/6/2023	24833	Republic Services - 57909	6/2023 - Billing	c	(189.90)
8/4/2023	24873	Republic Services - 57909	7/2023 - Billing	c	(189.90)
9/6/2023	24910	Republic Services - 57909	8/2023 - Billing	c	(189.90)
10/3/2023	24948	S Republic Services - 57909	9/2023 - Billing	c	(189.90)
			9/2023 - overage chg	c	(44.00)
<b>TOTAL 219300 Refuse Collection-Disposal</b>					<b>(803.60)</b>

219500 Sewage Services

8/4/2023	24874	Sacramento County utilities - 666	6/22 - 8/21/2023 - Billing	c	(276.28)
10/11/2023	24964	Sacramento County utilities - 666	8/22 - 10/21/2023 - Billing	c	(276.28)
<b>TOTAL 219500 Sewage Services</b>					<b>(552.56)</b>

219800 Water

7/18/2023	24852	Sacramento Suburban Water - 26158	7/2023 Garfield (ACP)	c	(785.88)
7/27/2023	24861	Sacramento Suburban Water - 26158	7/2023 Myrtle (Oak)	c	(777.70)
7/27/2023	24862	Sacramento Suburban Water - 26158	7/2023 HSP	c	(150.60)
8/22/2023	24896	Sacramento Suburban Water - 26158	8/2023 Garfield (ACP)	c	(1,470.90)
9/6/2023	24912	Sacramento Suburban Water - 26158	8/2023 Myrtle (Oak)	c	(790.93)
9/6/2023	24913	Sacramento Suburban Water - 26158	8/2023 HSP	c	(157.95)
9/19/2023	24931	Sacramento Suburban Water - 26158	9/2023 Garfield (ACP)	c	(1,134.27)
10/3/2023	24950	Sacramento Suburban Water - 26158	9/2023 Myrtle (Oak)	c	(801.22)
10/3/2023	24951	Sacramento Suburban Water - 26158	9/2023 HSP	c	(157.95)
10/17/2023	24972	Sacramento Suburban Water - 26158	10/2023 - Garfield (ACP)	c	(746.19)
10/24/2023	24975	Sacramento Suburban Water - 26158	10/2023 - Myrtle (Oak)	c	(810.04)

10/24/2023	24976		Sacramento Suburban Water - 26158	10/2023 - HSP		c	(162.36)	
							<b>TOTAL 219800 Water</b>	(7,945.99)
<b>221100 Grounds Equip Maint. Services</b>								
7/18/2023	24849	S	PAPE - 18032	Labor - Kubota Mower		c	(62.50)	
10/11/2023	24954	S	Bar-Hein Co. - 1463	Labor - Echo Blower		c	(90.00)	
							<b>TOTAL 221100 Grounds Equip Maint. Services</b>	(152.50)
<b>221200 Ground Equip Maint. Supplies</b>								
7/18/2023	24849	S	PAPE - 18032	Repair Parts - Kubota Mower (battery)		c	(102.44)	
9/6/2023	24898	S	Bar-Hein Co. - 1463	Chain, spark plug		c	(33.67)	
9/6/2023	24906		J&J Locksmith - 1833	8 locks		c	(150.33)	
10/11/2023	24954	S	Bar-Hein Co. - 1463	Parts - Echo Blower		c	(9.34)	
							<b>TOTAL 221200 Ground Equip Maint. Supplies</b>	(295.78)
<b>222600 Hand - Expendable Tools</b>								
9/6/2023	24898	S	Bar-Hein Co. - 1463	Prunner, 2/rakes		c	(70.01)	
9/6/2023	24905	S	Home Depot - 2843	Sanding disc		c	(8.91)	
10/3/2023	24942	S	Home Depot - 2843	Bucket, rope, ele. tape		c	(14.00)	
							<b>TOTAL 222600 Hand - Expendable Tools</b>	(92.92)
<b>223600 Fuel &amp; Lubricant Supplies</b>								
7/12/2023	24841		Orbit Station - 33714	6/2023 - Fuel Chgs		c	(198.82)	
7/12/2023	24842		Phillips 66 - 58398	7/2023 - Stmt (interest & late fee)		c	(33.86)	
8/4/2023	24871		Orbit Station - 33714	7/2023 - Fuel Chgs		c	(91.48)	
8/14/2023	24885		Phillips 66 - 58398	8/2023 - Stmt		c	(248.63)	
9/6/2023	24898	S	Bar-Hein Co. - 1463	6pk oil		c	(18.30)	
9/6/2023	24905	S	Home Depot - 2843	Gumout starting fluid		c	(4.28)	
9/6/2023	24908		Orbit Station - 33714	8/2023 - Fuel Chgs		c	(151.18)	
9/12/2023	24921		Phillips 66 - 58398	9/2023 - Stmt (w/late fee)		c	(395.00)	
10/3/2023	24945		Orbit Station - 33714	9/2023 - Fuel Chgs		c	(169.81)	
							<b>TOTAL 223600 Fuel &amp; Lubricant Supplies</b>	(1,311.36)
<b>226200 Office Equip Maint Supplies</b>								
10/3/2023	24939		Encompass - 18796	Waste Toner Cartridge		c	(29.08)	
							<b>TOTAL 226200 Office Equip Maint Supplies</b>	(29.08)
<b>227504 Misc (Bottled Water for Staff)</b>								
8/4/2023	24875	S	Smart & Final - 22935	5 cases water for staff		c	(36.20)	



			Kitchen items	c	(37.43)
			<b>TOTAL 227504 Misc (Bottled Water for Staff)</b>		<b>(73.63)</b>
231400 Clothing - Personal Supplies					
10/3/2023	24943	S Juanita Petersen - 910220	Staff T-shirts	c	(38.79)
10/17/2023	24970	Home Depot - 2843	1/ Field staff raim boots	c	(46.02)
			<b>TOTAL 231400 Clothing - Personal Supplies</b>		<b>(84.81)</b>
232200 Custodial Supplies					
7/12/2023	24838	Cintas - 56036	7/6/2023 - Custodial	c	(125.50)
7/25/2023	24854	Cintas - 56036	7/19/2023 - Custodial	c	(125.50)
8/4/2023	24866	Cintas - 56036	1 case Blk gloves	c	(118.53)
8/4/2023	24867	Cintas - 56036	8/2/2023 Custodial & 2 cases PT	c	(197.74)
8/22/2023	24892	Cintas - 56036	8/16/2023 - Custodial	c	(125.50)
9/6/2023	24902	Cintas - 56036	8/30/2023 - Custodial	c	(125.50)
9/6/2023	24905	S Home Depot - 2843	Custodial items	c	(52.68)
9/19/2023	24926	Cintas - 56036	9/13/2023 - Custodial	c	(125.50)
10/3/2023	24938	Cintas - 56036	9/27/2023 - Custodial	c	(115.57)
10/3/2023	24942	S Home Depot - 2843	Custodial items	c	(44.23)
10/11/2023	24956	Cintas - 56036	10/11/2023 - Custodial	c	(115.57)
10/17/2023	24971	Home Depot - 2843	Custodial - Vacuum, cleanser	c	(189.44)
			<b>TOTAL 232200 Custodial Supplies</b>		<b>(1,461.26)</b>
244300 Medical Service -EE & Live Scan					
9/12/2023	24918	Carmichael Box Shop - 59986	Live Scan - Mitchell	c	(25.00)
9/19/2023	24930	Preferred Alliance - 34429	Non-Random Test - Pre-placement - Mitchell	c	(43.00)
9/19/2023	24932	State Of CA-Dept Of Justice - 8186	DOJ- Mitchell	c	(32.00)
			<b>TOTAL 244300 Medical Service -EE &amp; Live Scan</b>		<b>(100.00)</b>
250700 Assessment - Collection Services					
9/19/2023	24929	LAFCo - 2263	FY2023-24 - Special District Assessment	c	(114.00)
			<b>TOTAL 250700 Assessment - Collection Services</b>		<b>(114.00)</b>
253100 Legal Services					
7/12/2023	24839	Cole Huber - 54641	6/2023 Ref: TRUSD Prop	c	(292.50)
8/14/2023	24883	Cole Huber - 54641	7/2023 Ref: TRUSD Prop	c	(472.50)
9/12/2023	24919	Cole Huber - 54641	8/2023 Ref: TRUSD Prop	c	(2,137.50)
10/17/2023	24968	Cole Huber - 54641	9/2023 Ref: TRUSD Prop, Respond audit letter	c	(83.13)
			<b>TOTAL 253100 Legal Services</b>		<b>(2,985.63)</b>

## 255100 Planning Services

7/27/2023	24857		Anderson Project Mgmt Solutions - 13376	Proj: Shop Renovation	c	(150.00)
9/19/2023	24922		Anderson Project Mgmt Solutions - 13376	Proj: HSP Playground	c	(600.00)
<b>TOTAL 255100 Planning Services</b>						(750.00)

## 258200 Public Relations Services

7/6/2023	24835		Streamline - 57252	Streamline Website 1 yr	c	(1,200.00)
<b>TOTAL 258200 Public Relations Services</b>						(1,200.00)

## 281265 Application Software Maint. Lic

8/9/2023	24879		Fast Break - 37998	1 Yr Renewal - Microshoft Office 365	c	(99.99)
9/6/2023	24901	S	Central Control System - 23278	7/2023 Wireless Irrigation	c	(220.00)
				8/2023 Wireless Irrigation	c	(220.00)
				9/2023 Wireless Irrigation	c	(220.00)
10/3/2023	24953	S	Umpqua CC - 71085	Adobe Acrobat 2020 Program	c	(60.00)
10/11/2023	24955		Central Control System - 23278	10/2023 - Wireless irrigation	c	(220.00)
<b>TOTAL 281265 Application Software Maint. Lic</b>						(1,039.99)

## 283102 Mileage

7/27/2023	24860		Kim Cook - 919996	7/26/2023- Mileage Reimb	c	(14.51)
8/22/2023	24895		Lisa Gonzalez - 932917	7/2023 - Mileage Reimb	c	(10.81)
9/6/2023	24907		Kim Cook - 919996	8/23/2023- Mileage Reimb	c	(14.51)
9/25/2023	24933		Kim Cook - 919996	9/20/2023- Mileage Reimb	c	(14.51)
10/3/2023	24944		Lisa Gonzalez - 932917	9/2023 - Mileage Reimb	c	(6.55)
10/24/2023	24974		Lisa Gonzalez - 932917	10/17/2023 - Mileage Reimb	c	(3.28)
<b>TOTAL 283102 Mileage</b>						(64.17)

## 289800 Other Operating Exp - Supplies

7/6/2023	24830	S	Pet Waste Eliminator - 69321	Pet waste bags	c	(341.69)
				Tax Accrual S/H	c	(3.10)
<b>TOTAL 289800 Other Operating Exp - Supplies</b>						(344.79)

## 291500 Compass Costs

8/28/2023	EFT	S	Compass License Fee	FY 23/24 -Compass VPN Connection	c	(396.00)
				FY 23/24 - Compass License Fee	c	(699.83)
<b>TOTAL 291500 Compass Costs</b>						(1,095.83)

## 291700 Alarm Services

7/6/2023	24826		Crime Alert Security - 41852	7/2023- 9/30/2022 Alarm System Office & Shop	c	(240.00)
7/6/2023	24834		Sacramento Control Systems - 1112	7/2023 - 9/30/2023 - AES Fire Monitoring	c	(246.13)
7/18/2023	24846	S	Crime Alert Security - 41852	6/1 - 8/31/2023 - Alarm system Bldings	c	(135.00)
				6/1 - 8/31/2023 - Alarm System Cameras	c	(525.00)
8/4/2023	24868	S	Crime Alert Security - 41852	9/1 - 11/30/2023 - Alarm system Bldings	c	(135.00)
				9/1 - 11/30/2023 - Alarm System Cameras	c	(525.00)
9/6/2023	24903		Crime Alert Security - 41852	10/2023- 12/31/2023 Alarm System Office & Shop	c	(240.00)
10/3/2023	24949		Sacramento Control Systems - 1112	10/2023 - 12/31/2023 - AES Fire Monitoring	c	(246.13)
<b>TOTAL 291700 Alarm Services</b>						<b>(2,292.26)</b>

298700 Telephone Services

7/6/2023	24828		Fast Break - 37998	6/2023 Phone service	c	(195.00)
7/12/2023	24840		Comcast - 12322	7/2023 - Billing-Phone/HSI	c	(145.06)
8/4/2023	24869		Fast Break - 37998	7/2023 Phone service	c	(195.00)
8/14/2023	24884		Comcast - 12322	8/2023 - Billing-Phone/HSI	c	(145.60)
9/6/2023	24904		Fast Break - 37998	8/2023 Phone service	c	(195.00)
9/12/2023	24920		Comcast - 12322	9/2023 - Billing-Phone/HSI	c	(145.60)
10/3/2023	24941		Fast Break - 37998	9/2023 Phone service	c	(195.00)
10/11/2023	24957		Comcast - 12322	10/2023 - Billing-Phone/HSI	c	(146.24)
<b>TOTAL 298700 Telephone Services</b>						<b>(1,362.50)</b>

298701 Cell Phones

7/6/2023	24827		Fast Break - 37998	1 year - email exchange + Board Mbrs	c	(660.00)
7/27/2023	24863	S	T-Mobile - 32685	7/2023 - District Cell Phone	c	(30.54)
				GM phone (purchase pmt)	c	(33.34)
9/6/2023	24915	S	T-Mobile - 32685	8/2023 - District Cell Phone	c	(30.54)
				GM phone (final purchase pmt)	c	(33.18)
10/3/2023	24952		T-Mobile - 32685	9/2023 District Cell phone	c	(30.54)
<b>TOTAL 298701 Cell Phones</b>						<b>(818.14)</b>

321000 Interest Expense

7/6/2023	24837	S	Umpqua Bank - 52152	7/2023 - Side Fund Interest	c	(539.82)
7/25/2023	24856	S	Umpqua Bank - 52152	8/2023 - Side Fund Interest	c	(530.53)
8/22/2023	24897	S	Umpqua Bank - 52152	9/2023 - Side Fund Interest	c	(511.63)
9/25/2023	24934	S	Umpqua Bank - 52152	10/2023 - Side Fund Interest	c	(502.65)
10/24/2023	24977	S	Umpqua Bank - 52152	11/2023 - Side Fund Interest	c	(484.67)
<b>TOTAL 321000 Interest Expense</b>						<b>(2,569.30)</b>

323000 Lease Oblig Retirement Side Fund

7/6/2023	24837	S	Umpqua Bank - 52152	7/2023 - Side Fund Principal	c	(2,600.00)
7/25/2023	24856	S	Umpqua Bank - 52152	8/2023 - Side Fund Principal	c	(2,600.00)
8/22/2023	24897	S	Umpqua Bank - 52152	9/2023 - Side Fund Principal	c	(2,600.00)
9/25/2023	24934	S	Umpqua Bank - 52152	10/2023 - Side Fund Principal	c	(2,600.00)
10/24/2023	24977	S	Umpqua Bank - 52152	11/2023 - Side Fund Principal	c	(2,600.00)
<b>TOTAL 323000 Lease Oblig Retirement Side Fund</b>						(13,000.00)

345000 Taxes, Licenses & Assessments

10/11/2023	24961		Sacramento County - Tax Collectors Office - 4728	HSP - CSA1 Lights	c	(655.74)
10/11/2023	24962		Sacramento County - Tax Collectors Office - 4728	ACP - CSA1 Lights	c	(47.90)
<b>TOTAL 345000 Taxes, Licenses &amp; Assessments</b>						(703.64)

420100 Building

7/18/2023	24847		Green Energy Products - 67286	HSP Lighting Retrofit (SMUD Program)	c	(23,922.81)
8/4/2023	24870		JM Environmental - 635473	HSP Shop Reno Proj - Asbestos Removal	c	(11,790.00)
9/6/2023	24911		Restoration Landscape - 71858	HSP Shop Reno Proj - Shore up blding	c	(780.00)
10/3/2023	24940		Electrical Service Company - 75974	HSP - Shop Electrical Wiring	c	(3,224.00)
<b>TOTAL 420100 Building</b>						(39,716.81)

**TOTAL EXPENSES** (150,795.60)

**OVERALL TOTAL** (150,795.60)

**ACRPD 2023-2024**  
**339D Expenditures**

**October 2023**  
**Period 4 of 13**

**FYTD Completed = 31%**

CODE	CAPITAL OUTLAY	2023-24 Budget	October	Expended To Date	Balance	Percent Expended
42420100	Buildings <b>New ADA Features @ HSP</b>			-	-	#DIV/0!
42420110	Leasehold Improv. <b>(Oakdale Park)</b>			-	-	#DIV/0!
42420200	Structures <b>ACP Park Improv. Proj</b>			-	-	#DIV/0!
	Structures <b>ACP Park Improv. Restroom</b>	149,949.00	53,753.37	53,753.37	96,195.63	36%
	Structures <b>HSP Play Ground Equip</b>	250,000.00		-	250,000.00	0%
	Structures <b>HSP Pickleball Proj</b>	50,000.00		-	50,000.00	0%
43430300	Equipment-SD Non-Recon - <b>New Play Equip</b>			-	-	#DIV/0!
45450300	Infr--SD-Non-Recon - <b>ACP Pedi Bridge Proj</b>			-	-	#DIV/0!
46460300	Other Intangible Asset-Spec Dist - <b>HSP Comm. Ctr Impro.</b>			-	-	#DIV/0!
46461300	Intangibles - ???			-	-	#DIV/0!
				-	-	#DIV/0!
<b>TOTALS:</b>		<b>449,949.00</b>	<b>\$ 53,753.37</b>	<b>\$ 53,753.37</b>	<b>\$ 396,195.63</b>	<b>12%</b>

**ACRPD 2023-2024**  
**339D Revenue**

**October 2023**  
**Period 4 of 13**

**FYTD Completed = 31%**

<b>Account</b>		<b>2023-24 Budget</b>	<b>October</b>	<b>Received To Date</b>	<b>Unrealized</b>	<b>Percent Received</b>
<b>94941000</b>	Interest Income			-	-	#DIV/0!
				-	-	#DIV/0!
<b>95952900</b>	In Lieu Fees Transfer			-	-	#DIV/0!
				-	-	#DIV/0!
<b>95956300</b>	State-Federal Grants(Jo Smith PEDI Bridge Proj)			-	-	#DIV/0!
"	State-Federal Grants (Dist Proj/Per Capita Funds)	128,408.00		-	128,408.00	0%
"				-	-	#DIV/0!
"				-	-	#DIV/0!
				-	-	#DIV/0!
<b>95956900</b>	Other Funds - Local (Derived from 339I)			-	-	#DIV/0!
"	*Jo Smith PEDI Bridge Proj			-	-	#DIV/0!
"	*ACP-Park Improvements (Restroom)			-	-	#DIV/0!
"	*HSP Community Ctr Improvements			-	-	#DIV/0!
"	*HSP ADA Improvements			-	-	#DIV/0!
	*HSP Pickle Ball	50,000.00	50,000.00	50,000.00	-	100%
	*HSP New Playground Equip	250,000.00	250,000.00	250,000.00	-	100%
				-	-	#DIV/0!
<b>95956910</b>	State Match UMPQUA Bank Line of Credit			-	-	#DIV/0!
	*Jo Smith PEDI Bridge Proj			-	-	#DIV/0!
				-	-	#DIV/0!
				-	-	#DIV/0!
				-	-	#DIV/0!
<b>5506614</b>	Investment Earns			-	-	#DIV/0!

**Total Other Revenue \$ 428,408.00 \$ 300,000.00 \$ 300,000.00 \$ 128,408.00 70%**

	Beginning Fund Balance Available \$XXXXX			-	\$ -	0%
	Fund Balance Decreased by	21,541.00			\$ 21,541.00	

**TOTALS: 449,949.00 300,000.00 300,000.00 149,949.00**

**Register Expense Report**  
**Period 4**  
**Account**

**FY 2023/2024**  
**10/1/2023 Through 10/31/2023**  
**339D**  
**October Report**

**Not**  
**Clrd**

<b>Date</b>	<b>Num</b>	<b>Description</b>	<b>Memo</b>	<b>Category</b>	<b>Clrd</b>	<b>Amount</b>
10/3/2023	215	Staples Construction - 52639	Proj104685.00-ACP RR (Prop 68 Funding)	420200 Structures (Projects @ ACP)	c	-46,029.47
10/24/2023	216	SMUD - 39769	ACP RR Proj (339I Funds) De-energize power lines	420200 Structures (Projects @ ACP)	c	-7,723.90
10/24/2023	JV	# 111045836	Transfer from 339I - HSP Playground	956900 Other Funds - Local (GRANTS)	c	250,000.00
10/24/2023	JV	# 111045836	Transfer from 339I - HSP Convert Tennis to Pickleball	956900 Other Funds - Local (GRANTS)	c	50,000.00
				TOTAL 10/1/2023 - 10/31/2023		246,246.63
				BALANCE 10/31/2023		276,957.43
				TOTAL INFLOWS		300,000.00
				TOTAL OUTFLOWS		-53,753.37
				NET TOTAL		246,246.63

Period 1 thru 4

Date	Num	Description	Memo	Clr	Amount
<b>Other Funds - Local (GRANTS)</b>					
10/24/2023	JV	# 111045836	Transfer from 339I - HSP Playground	c	250,000.00
10/24/2023	JV	# 111045836	Transfer from 339I - HSP Convert Tennis to Pickleball Courts	c	50,000.00
			<b>TOTAL 956900 Other Funds - Local (GRANTS)</b>		<b>300,000.00</b>
				<b>TOTAL INCOME</b>	<b>300,000.00</b>
<b>EXPENSES</b>					
<b>420200 Structures (Projects @ ACP)</b>					
10/3/2023	215	Staples Construction - 52639	Proj104685.00-ACP RR (Prop 68 Funding)	c	-46,029.47
10/24/2023	216	SMUD - 39769	ACP RR Proj (339I Funds) De-energize power lines	c	-7,723.90
			<b>TOTAL 420200 Structures (Projects @ ACP)</b>		<b>-53,753.37</b>
				<b>TOTAL EXPENSES</b>	<b>-53,753.37</b>
				<b>OVERALL TOTAL</b>	<b>246,246.63</b>



**Arcade Creek Recreation and Park District  
2023 - 2024 Monthly Revenue Reports**

**October 2023**

**Period 4**

**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>
\$ 6,812.66	\$ -	\$ -	\$ 6,812.66

**339C - ADA Funds**

<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
\$ 1,424.59	\$ -	\$ -	\$ 1,424.59

**339I - Park Impact Fee's**

<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
\$ 381,999.88	\$ 300,000.00	\$ -	\$ 81,999.88

10/24/2023 Transferred \$250,000.00 to 339D HSP Playground

10/24/2023 Transferred \$50,000.00 to 339D HSP Tennis Court Conversion to Pickleball Courts

## Arcade Creek Recreation Park District Monthly Payroll Report

Start of Pay Period	October 1, 2023	October 16, 2023
End of Pay Period	October 15, 2023	October 31, 2023
Payroll Issued:	October 31, 2023	November 15, 2023

<b>Administration Division</b> <b>Board Members = 5</b>  <b>Parks Division</b> PT Maint <u>                    0</u>  <b>Recreation Division</b> Monitors, etc                                528.00 Misc - Staff                                   0.00 Rec. Staff (Other) <u>                    0.00</u>	6668.89   3444.58   528.00 0.00 0.00  <b>\$          10,641.47</b>	6668.89 250.00  4292.33   336.00 0.00 0.00  <b>\$          11,547.22</b>	13,337.78 250.00  7,736.91 -  864.00 - -  <b>\$ 22,188.69</b>
<b>Employer Paid Taxes</b> <i>(FICA, Medicare, SUI)</i>	<b>845.40</b>	<b>Unavailable</b>	

**Rental & Misc. Revenue Report**

**October 2023**

**94942900 - SOCIAL/EVENT BUILDING / GPA / SPORT FIELD RENTALS**

Rental Date	Renter	Location	Amount
Practice 21 days	Legends Soccer Club	HSP Soccer Field	210.00
Practice 5 days	Victory Christian School	HSP Soccer Field	50.00
Games 3 Saturdays	Legends Soccer Club	HSP Soccer Field	360.00
Games 1 Sunday	Legends Soccer Club	HSP Soccer Field	120.00

*Total Rentals* **\$ 740.00** **A**

**94942900 - LONG TERM STUDIO/ FIELD SPACE RENTAL**

Rental Date(s)	Renter	Location	Amount
October 2023 - Mondays	Albree Dog Training	HSP	240.00

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

**94942900 - CELL TOWER REVENUE**

Oct-23	Site ID 810224 HSP- 810224 = 2,260.42 and 810213 ACP-810213 = \$2,350.00	4,610.42
--------	---	----------

*Totals* **\$ 4,610.42** **C**

**97979000 - MISC. OTHER REVENUES**

ACRPD Project Checking Account (to zeor out and close account)	78.90

*Totals* **\$ 78.90** **D**

\$ 740.00	<b>A</b>
\$ 240.00	<b>B</b>
\$ 4,610.42	<b>C</b>
\$ 78.90	<b>D</b>
<b>\$ 5,669.32</b>	<b>Total</b>

**Funds Collected and Some Previously Deposited But Attributed to Month Of Report**

**Arcade Creek Recreation and Park District**

**MEETING DATE: November 16, 2023**

**AGENDA ITEM: 6 g Consent Agenda  
Correspondence Period 5**

**No correspondence received.**

# Arcade Creek

Recreation and Park District

**Board of Directors**

Travis Dworetzky  
Amanda Gualderama  
Michael Hanson  
Chris Juell  
Alex Vassar

November 16, 2023

**Mailing Address**

P.O. Box 418114  
Sacramento, CA 95841

**Telephone**

(916) 482-8377

**Email**

acrpd@acrpd.com

**Arcade Creek Park**

5613 Omni Drive  
Sacramento, CA

**Hamilton Street Park**

4855 Hamilton Street  
Sacramento, CA

**Oakdale Park**

3708 Myrtle Avenue  
North Highlands, CA

Dear Board of Directors,

The last month has gone by so fast! By the next meeting the following projects

will be completed; pickleball courts will be finished on November 5, 2023. Public

Restroom building which will go in Arcade Creek Park on November 22, 2023.

The playground will have 2 different color choices so the Board members can pick their favorite rendering. The shop project is listed on the Department of Industrial

Relations that let construction companies know they can bid on a project. Virg

Anderson has been to the County of Sacramento and has applied for permits for

the shop building. Once the bids come in this project will be done quickly.

It has been both challenging and exciting working on these projects. I have learned so much and Virg Anderson has been so helpful with all the knowledge he brings to the table.

Cheers,

*Lisa Gonzalez*

<b>Meeting Date:</b> <b>November 16, 2023</b>		<b>Item # 7a Old Business</b>
<b>Subject:</b> <b>Monthly update on Nature Trail at Arcade Creek Park</b>		
<b>Initiated or requested by</b> <input checked="" type="checkbox"/> Board <input type="checkbox"/> Staff <input type="checkbox"/> Other	<b>Item Type</b> <input type="checkbox"/> Informational <input checked="" type="checkbox"/> Direction <input type="checkbox"/> Action	<b>Report coordinated or prepared by</b>  <i>Lisa Gonzalez</i>
<p><b>Background</b></p> <p>The nature trail at Arcade Creek Park is the new hang out for the homeless and 7 dogs that are not on leashes. Neighbors have complained about both these issues. The County Sherriff officer came down to the park on November 7, 2023 but he was powerless to do anything. Anita and Mike are still clearing out all the trash and bringing it to the dumpster at Hamilton Street Park. Anita saw the homeless with knives and even chopping our tree with an ax. Also, a problem is all these park people giving the homeless clothes, blankets, food etc. They are not helping the situation.</p> <p>The other issue is trying to do pre-construction for the restroom with all the loose dogs and homeless people using the construction port-a-potties.</p> <p><b>Proposed Action</b></p> <p>I welcome the Board Members suggestions on what we can do to improve this situation.</p>		
<b>Coordination and Review</b> This is a standard practice of the Board.		<b>Attachment(s)</b>

Arcade Creek Recreation and Park District

<b>Meeting Date November 16, 2023</b>		<b>Item # 7 b</b>
		<b>Old Business</b>
<b>Subject: Discuss District Salary Ranges</b>		
<b>Initiated or requested by</b> <input checked="" type="checkbox"/> Board <input type="checkbox"/> Staff <input type="checkbox"/> Other	<b>Item Type</b> <input checked="" type="checkbox"/> Informational <input checked="" type="checkbox"/> Direction <input type="checkbox"/> Action	<b>Report coordinated or prepared by</b>  <b>Director T. Dworetzky</b>
<p><i>Item originally appeared on the August 17, 2023, September 21, 2023, October 19, 2023 agenda</i></p> <p>It has been several years since the District reviewed and updated the salary ranges for staff.</p> <p>Director Dworetzky, as a member of the current Finance Committee, offered to lead the discussion.</p>		
<b>Coordination and Review</b> This is a standard practice of the Board.		<b>Attachment(s)</b>



**Anderson Project Management Solutions**  
Assisting "Special Districts" by providing construction support

## Consultant's Report

**DATE:** November 7, 2023  
**TO:** Advisory Board Of Directors  
**FROM:** Virg Anderson  
**SUBJECT:** Maintenance Building Reroof Update

### **BACKGROUND/DISCUSSION:**

We have plans are ready to submit to the county for an "Over the Counter Approval" of the plans and reroof application - which is done online.

The approximate cost of the demo permit and the reroofing permit is approximately \$800.00

We have two contractors that are interested in bidding on the project.

A preliminary estimate to demo the top floor and reroof the maintenance shop has been proposed at a cost of \$80,000 & \$88,000 but that was before either of the contractors had seen the plans. It is feasible that the bids could go up by 10%.

The plans will be available for their review when the County has finished their comment period.

When the plans are returned and the District has the permit in hand, then we will contact the two contractors and the local building exchanges and give them all a copy of the plans and the RFP.

Just for comparison, the initial cost to just replace the siding and paint the building would be in the neighborhood of \$40,000 plus \$900 for the building permit.

By: 

**Virg Anderson**  
**Anderson PMS**





**Anderson Project Management Solutions**  
Assisting "Special Districts" by providing construction support

## Consultant's Report

**DATE:** November 7, 2023  
**TO:** Advisory Board Of Directors  
**FROM:** Virg Anderson  
**SUBJECT:** Play Area & Play Curb Update


### **BACKGROUND/DISCUSSION:**

The District received seven proposals for the play areas. The General Manager and I reviewed the proposals and select the 4 best proposals and submitted them to the board for their consideration and selection. At their October meeting, they selected Option 1 from Park Planet. A board member was concerned with the dark blue that was used, concerned that it might fade quicker than other colors.

We informed the vendor that he will be awarded the contract to supply and construct the play area after the board approves the colors. He offered to make several palettes of renderings for consideration for the general manager.

This order for the project will proceed as soon as the colors are selected.

This contractor is interested in giving a bid on the curbs and we also have other contractor that is interested in giving the District a bid on the play curb.

By: 

**Virg Anderson**  
**Anderson PMS**

<b>Meeting Date:</b> November 16, 2023		<b>Item #</b> 8a Old Business
<b>Subject:</b> Discuss contract Proposal for legal representation by current counsel Cole Huber		
<b>Initiated or requested by</b> <input type="checkbox"/> Board <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other	<b>Item Type</b> <input checked="" type="checkbox"/> Informational <input type="checkbox"/> Direction <input checked="" type="checkbox"/> Action	<b>Report coordinated or prepared by</b>  <i>Lisa Gonzalez</i>
<b>Objective</b> I asked Derek Cole if he would send us a new contract for his services as the other one has expired. Derek will attend the meeting and answer any questions you may have.		
<b>Background</b> I have been working with Derek for over 2 years and he has been extremely helpful and professional. He knows the history of the district and all the players, which is helpful to me since I have only been here for 2 ½ years. Since two of us are retiring and we will be hiring a new GM when I retire in October 2024, he could assist the Board with a smooth Transition.		
<b>Coordination and Review</b> This is a standard practice of the Board.	<b>Attachment(s)</b>  Revised contract received May 22, 2023	

**LEGAL SERVICES AGREEMENT BETWEEN  
ARCADE CREEK RECREATION AND PARK DISTRICT  
AND COLE HUBER LLP FOR GENERAL COUNSEL SERVICES**

THIS AGREEMENT for legal services is entered into by and between the Arcade Creek Recreation and Park District, a municipal corporation in the State of California (hereinafter referred to as “District”) and Cole Huber LLP (“Law Firm”), as of **November 17, 2023** (the “Effective Date”).

**SECTION 1. SERVICES.** Subject to the terms and conditions set forth in this Agreement, Law Firm shall provide to District the services described in the Scope of Work attached hereto and incorporated herein as Exhibit A at the time and place and in the manner specified therein. In the event of a conflict in or inconsistency between the terms of this Agreement and Exhibit A, the Agreement shall prevail.

**1.1 Term of Services.** The term of this Agreement shall begin on the Effective Date and **shall end on November 16, 2027**, and Law Firm shall complete the work described in Exhibit A prior to that date, unless the term of the Agreement is otherwise terminated, as provided for in Section 7. The time provided to Law Firm to complete the services required by this Agreement shall not affect the District’s right to terminate the Agreement as provided for in Section 7.1.

**1.2 Standard of Performance.** Law Firm shall perform all services required pursuant to this Agreement in the manner and according to the standards observed by a competent practitioner of the profession in which Law Firm is engaged in the geographical area in which Law Firm practices its profession. Law Firm shall prepare all work products required by this Agreement in a substantial, first-class manner and shall conform to the standards of quality normally observed by a person practicing in Law Firm's profession.

**1.3 Assignment of Personnel.** Law Firm shall assign only competent personnel to perform services pursuant to this Agreement. In the event that District, in its sole discretion, at any time during the term of this Agreement, desires the reassignment of any such persons, Law Firm shall, immediately upon receiving notice from District of such desire of District, reassign such person or persons.

**1.4 Time.** Law Firm shall devote such time to the performance of services pursuant to this Agreement as may be reasonably necessary to meet the standard of performance provided in Section 1.2 above and to satisfy Law Firm’s obligations hereunder.

**SECTION 2. COMPENSATION.** District hereby agrees to pay Law Firm a sum not to exceed the amounts described in Exhibit B, notwithstanding any contrary indications that may be contained in Law Firm’s proposal, for services to be performed and reimbursable costs incurred under this Agreement. District shall pay Law Firm for services rendered pursuant to this Agreement at the time and in the manner set forth

herein. The payments specified below shall be the only payments from District to Law Firm for services rendered pursuant to this Agreement. Law Firm shall submit all invoices to District in the manner specified herein. Except as specifically authorized by District, Law Firm shall not bill District for duplicate services performed by more than one person.

Law Firm and District acknowledge and agree that compensation paid by District to Law Firm under this Agreement is based upon Law Firm's estimated costs of providing the services required hereunder, including salaries and benefits of employees and subcontractors of Law Firm. Consequently, the parties further agree that compensation hereunder is intended to include the costs of contributions to any pensions and/or annuities to which Law Firm and its employees, agents, and subcontractors may be eligible. District therefore has no responsibility for such contributions beyond compensation required under this Agreement.

**2.1 Invoices.** Law Firm shall submit invoices, not more often than once a month during the term of this Agreement, based on the cost for services performed and reimbursable costs incurred prior to the invoice date. Invoices shall contain the following information:

- Serial identifications of progress bills; i.e., Progress Bill No. 1 for the first invoice, etc.;
- The beginning and ending dates of the billing period;
- A Task Summary containing the original contract amount, the amount of prior billings, the total due this period, the balance available under the Agreement, and the percentage of completion;
- At District's option, for each work item in each task, a copy of the applicable time entries or time sheets shall be submitted showing the name of the person doing the work, the hours spent by each person, a brief description of the work, and each reimbursable expense; and
- The total number of hours of work performed under the Agreement by Law Firm.

**2.2 Monthly Payment.** District shall make monthly payments, based on invoices received, for services satisfactorily performed, and for authorized reimbursable costs incurred. District shall have 30 days from the receipt of an invoice that complies with all of the requirements above to pay Law Firm.

**2.3 Total Payment.** District shall pay for the services to be rendered by Law Firm pursuant to this Agreement. District shall not pay any additional sum for any expense or cost whatsoever incurred by Law Firm in rendering services pursuant to this Agreement. District shall make no payment for any extra, further, or additional service pursuant to this Agreement.

In no event shall Law Firm submit any invoice for an amount in excess of the maximum amount of compensation provided above either for a task or for the entire Agreement, unless the Agreement is modified prior to the submission of such an invoice by a properly executed change order or amendment approved by the General Administrator.

**2.4 Fees.** Fees for work performed by Law Firm on an hourly basis shall not exceed the amounts shown on the Compensation Schedule attached hereto and incorporated herein as Exhibit B.

**2.5 Reimbursable Expenses.** Reimbursable expenses are specified in Exhibit B, and expenses not listed in Exhibit B are not chargeable to the District.

**2.6 Payment of Taxes.** Law Firm is solely responsible for the payment of employment taxes incurred under this Agreement and any similar federal or state taxes.

**2.7 Payment upon Termination.** In the event that the District or Law Firm terminates this Agreement pursuant to Sections 7 of this Agreement, the District shall compensate the Law Firm for all outstanding costs and reimbursable expenses incurred for work satisfactorily completed as of the date of written notice of termination. Law Firm shall maintain adequate logs and timesheets in order to verify costs incurred to that date.

**2.8 Authorization to Perform Services.** Law Firm is not authorized to perform any services or incur any costs whatsoever under the terms of this Agreement until receipt of authorization from the District Administrator.

**SECTION 3. FACILITIES AND EQUIPMENT.** Except as set forth herein, Law Firm shall, at its sole cost and expense, provide all facilities and equipment that may be necessary to perform the services required by this Agreement. District shall make available to Law Firm only the facilities and equipment listed in this section, and only under the terms and conditions set forth herein.

District shall furnish physical facilities such as desks, filing cabinets, and conference space, as may be reasonably necessary for Law Firm's use while consulting with District employees and reviewing records and the information in possession of the District. The location, quantity, and time of furnishing those facilities shall be in the sole discretion of District. In no event shall District be obligated to furnish any facility that may involve incurring any direct expense, including but not limited to computer, long-distance telephone or other communication charges, vehicles, and reproduction facilities.

**SECTION 4. INSURANCE REQUIREMENTS.** Before beginning any work under this Agreement, Law Firm, at its own cost and expense, shall procure and maintain professional malpractice insurance in the amount of not less than \$2 million per occurrence throughout the term of this Agreement. Law Firm shall provide proof satisfactory to District of such insurance that meets the requirements of this section and under forms of insurance satisfactory in all respects to the District, and that such insurance is in effect prior to commencing work under this Agreement. Law Firm shall

maintain the insurance policy required by this section throughout the term of this Agreement. Verification of the required insurance shall be submitted and made part of this Agreement prior to execution.

**4.1 Variation.** The District may approve a variation in the insurance requirements, upon a determination that the coverage, scope, limit, and form of such insurance is either not commercially available, or that the District's interests are otherwise fully protected.

**4.2 Notice of Reduction in Coverage.** In the event that any coverage required by this section is reduced, limited, or materially affected in any other manner, Law Firm shall provide written notice to District at Law Firm's earliest possible opportunity and in no case later than five days after Law Firm is notified of the change in coverage.

**4.3 Remedies.** In addition to any other remedies District may have if Law Firm fails to provide or maintain any insurance policies or policy endorsements to the extent and within the time herein required, District may, at its sole option, exercise any of the following remedies, which are alternatives to other remedies District may have and are not the exclusive remedy for Law Firm's breach:

**4.3.1.** Order Law Firm to stop work under this Agreement or withhold any payment that becomes due to Law Firm hereunder, or both stop work and withhold any payment, until Law Firm demonstrates compliance with the requirements hereof; and/or

**4.3.2** Terminate this Agreement.

## **SECTION 5. STATUS OF LAW FIRM.**

**5.1 Independent Contractor.** At all times during the term of this Agreement, Law Firm shall be an independent contractor and shall not be an employee of District. District shall have the right to control Law Firm only insofar as the results of Law Firm's services rendered pursuant to this Agreement and assignment of personnel pursuant to Subparagraph 1.3; however, otherwise District shall not have the right to control the means by which Law Firm accomplishes services rendered pursuant to this Agreement. Notwithstanding any other District, state, or federal policy, rule, regulation, law, or ordinance to the contrary, Law Firm and any of its employees, agents, and subcontractors providing services under this Agreement shall not qualify for or become entitled to, and hereby agree to waive any and all claims to, any compensation, benefit, or any incident of employment by District, including but not limited to eligibility to enroll in the California Public Employees Retirement System (PERS) as an employee of District and entitlement to any contribution to be paid by District for employer contributions and/or employee contributions for PERS benefits.

**5.2 Law Firm, Not Agent.** Except as District may specify in writing or as provided by law, Law Firm shall have no authority, express or implied, to act on behalf of District in any capacity whatsoever as an agent. Law Firm shall have no authority,

express or implied, pursuant to this Agreement to bind District to any obligation whatsoever.

**5.3 California Government Claims Act.** Notwithstanding the foregoing provisions, should Law Firm or any of its attorneys, professionals, or staff be named as parties to any civil action or administrative proceeding brought by any third party, based on advice the Firm or such individuals have given to District or actions they have taken on behalf of the District, the District shall defend and indemnify Law Firm and such individuals in the same manner in which it must defend District employees pursuant to the California Government Claims Act, California Government Code section 810 *et seq.* However, the District shall have no duty to defend or indemnify Law Firm or any of its attorneys, professionals, or staff if the advice given or actions taken did not occur within the course and scope of their duties under this Agreement.

## **SECTION 6. LEGAL REQUIREMENTS.**

**6.1 Governing Law.** The laws of the State of California shall govern this Agreement.

**6.2 Compliance with Applicable Laws.** Law Firm and any subcontractors shall comply with all laws applicable to the performance of the work hereunder.

**6.3 Other Governmental Regulations.** To the extent that this Agreement may be funded by fiscal assistance from another governmental entity, Law Firm and any subcontractors shall comply with all applicable rules and regulations to which District is bound by the terms of such fiscal assistance program.

**6.4 Licenses and Permits.** Law Firm represents and warrants to District that Law Firm and its employees, agents, and any subcontractors have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required to practice their respective professions. Law Firm represents and warrants to District that Law Firm and its employees, agents, any subcontractors shall, at their sole cost and expense, keep in effect at all times during the term of this Agreement any licenses, permits, and approvals that are legally required to practice their respective professions. In addition to the foregoing, Law Firm and any subcontractors shall obtain and maintain during the term of this Agreement valid business licenses from District.

**6.5 Nondiscrimination and Equal Opportunity.** Law Firm shall not discriminate, on the basis of a person's race, religion, color, national origin, age, physical or mental handicap or disability, medical condition, marital status, sex, or sexual orientation, against any employee, applicant for employment, subcontractor, bidder for a subcontract, or participant in, recipient of, or applicant for any services or programs provided by Law Firm under this Agreement. Law Firm shall comply with all applicable federal, state, and local laws, policies, rules, and requirements related to equal opportunity and nondiscrimination in employment, contracting, and the provision of any services that are the subject of this Agreement.

Law Firm shall include the provisions of this Subsection in any subcontract approved by the District Administrator of this Agreement.

**SECTION 7. TERMINATION AND MODIFICATION.**

**7.1 Termination.** District may cancel this Agreement at any time and without cause upon written notification to Law Firm.

Law Firm may cancel this Agreement upon 60 days' written notice to District and shall include in such notice the reasons for cancellation.

In the event of termination, Law Firm shall be entitled to compensation for services performed to the effective date of termination; District, however, may condition payment of such compensation upon Law Firm delivering to District any or all documents, photographs, computer software, video and audio tapes, and other materials provided to Law Firm or prepared by or for Law Firm or the District in connection with this Agreement.

**7.2 Amendments.** The parties may amend this Agreement only by a writing signed by all the parties.

**7.3 Assignment and Subcontracting.** District and Law Firm recognize and agree that this Agreement contemplates personal performance by Law Firm and is based upon a determination of Law Firm's unique personal competence, experience, and specialized personal knowledge. Moreover, a substantial inducement to District for entering into this Agreement was and is the professional reputation and competence of Law Firm. Law Firm may not assign this Agreement or any interest therein without the prior written approval of the District Council. Law Firm shall not subcontract any portion of the performance contemplated and provided for herein, other than to the subcontractors noted in the proposal, without prior written approval of the District Council.

**7.4 Survival.** All obligations arising prior to the termination of this Agreement and all provisions of this Agreement allocating liability between District and Law Firm shall survive the termination of this Agreement.

**7.5 Options upon Breach by Law Firm.** If Law Firm materially breaches any of the terms of this Agreement, District's remedies shall include, but not be limited to the following:

**7.5.1** Immediately terminate the Agreement;

**7.5.2** Retain the plans, specifications, drawings, reports, design documents, and any other work product prepared by Law Firm pursuant to this Agreement; or

**7.5.3** Retain a different Law Firm to complete the work described in Exhibit A not finished by Law Firm.



## **SECTION 8. KEEPING AND STATUS OF RECORDS.**

**8.1 Records Created as Part of Law Firm's Performance.** All reports, data, maps, models, charts, studies, surveys, photographs, memoranda, plans, studies, specifications, records, files, or any other documents or materials, in electronic or any other form, that Law Firm prepares or obtains pursuant to this Agreement and that relate to the matters covered hereunder shall be the property of the District. Law Firm hereby agrees to deliver those documents to the District upon termination of the Agreement. It is understood and agreed that the documents and other materials, including but not limited to those described above, prepared pursuant to this Agreement are prepared specifically for the District and are not necessarily suitable for any future or other use. District and Law Firm agree that, until final approval by District, all data, plans, specifications, reports and other documents are confidential and will not be released to third parties without prior written consent of both parties.

**8.2 Law Firm's Books and Records.** Law Firm shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services or expenditures and disbursements charged to the District under this Agreement for a minimum of three (3) years, or for any longer period required by law, from the date of final payment to the Law Firm to this Agreement.

**8.3 Inspection and Audit of Records.** Any records or documents that Section 9.2 of this Agreement requires Law Firm to maintain shall be made available for inspection, audit, and/or copying at any time during regular business hours, upon oral or written request of the District.

## **SECTION 9. MISCELLANEOUS PROVISIONS.**

**9.1 Attorneys' Fees.** If a party to this Agreement brings any action, including an action for declaratory relief, to enforce or interpret the provision of this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees in addition to any other relief to which that party may be entitled. The court may set such fees in the same action or in a separate action brought for that purpose.

**9.2 Venue.** In the event that either party brings any action against the other under this Agreement, the parties agree that trial of such action shall be vested exclusively in the Superior Court for the County of Calaveras.

**9.3 Severability.** If a court of competent jurisdiction finds or rules that any provision of this Agreement is invalid, void, or unenforceable, the provisions of this Agreement not so adjudged shall remain in full force and effect. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision of this Agreement.

**9.4 No Implied Waiver of Breach.** The waiver of any breach of a specific provision of this Agreement does not constitute a waiver of any other breach of that term or any other term of this Agreement.

**9.5 Successors and Assigns.** The provisions of this Agreement shall inure to the benefit of and shall apply to and bind the successors and assigns of the parties.

**9.6 Conflict of Interest.** Law Firm may serve other clients, but none whose activities within the corporate limits of District or whose business, regardless of location, would place Law Firm in a “conflict of interest,” as that term is defined in the rules of professional responsibility governing Law Firm’s profession, unless such conflict may be waived by District and District chooses to waive such conflict in writing.

Law Firm shall not employ any District official in the work performed pursuant to this Agreement. No officer or employee of District shall have any financial interest in this Agreement that would violate California Government Code Sections 1090 *et seq.*

Law Firm hereby warrants that it is not now, nor has it been in the previous twelve (12) months, an employee, agent, appointee, or official of the District. If Law Firm was an employee, agent, appointee, or official of the District in the previous twelve months, Law Firm warrants that it did not participate in any manner in the forming of this Agreement. Law Firm understands that, if this Agreement is made in violation of Government Code §1090 *et seq.*, the entire Agreement is void and Law Firm will not be entitled to any compensation for services performed pursuant to this Agreement, including reimbursement of expenses, and Law Firm will be required to reimburse the District for any sums paid to the Law Firm. Law Firm understands that, in addition to the foregoing, it may be subject to criminal prosecution for a violation of Government Code § 1090 and, if applicable, will be disqualified from holding public office in the State of California.

**9.8 Solicitation.** Law Firm agrees not to solicit business at any meeting, focus group, or interview related to this Agreement, either orally or through any written materials.

**9.9 Notices.**

Any written notice to Law Firm shall be sent to:

Cole Huber LLP  
Attn: Derek P. Cole  
2281 Lava Ridge Court, Suite 300  
Roseville, CA 95661

Any written notice to District shall be sent to:

Arcade Creek Recreation & Park District  
Attn: General Manager  
4855 Hamilton Street  
Sacramento, CA 95841

**9.10 Integration.** This Agreement, including the attachments, represents the entire and integrated agreement between District and Law Firm and supersedes all prior negotiations, representations, or agreements, either written or oral.

**9.11 Counterparts.** This Agreement may be executed in multiple counterparts, each of which shall be an original and all of which together shall constitute one agreement.

**9.12 Authorized Signature.** Each person and party signing this Agreement warrants that he/she has the authority to execute this Agreement on behalf of the principal and that the party will be bound by such signature.

The parties have executed this Agreement as of the Effective Date.

**DISTRICT**

**LAW FIRM**

ARCADE CREEK RECREATION AND  
PARK DISTRICT,  
a municipal corporation

COLE HUBER LLP

By: \_\_\_\_\_  
Lisa Gonzalez  
General Manager

By \_\_\_\_\_  
Derek P. Cole  
Partner

## **EXHIBIT A**

### **SCOPE OF WORK**

The following services shall be provided under this Agreement:

#### **GENERAL COUNSEL SERVICES**

Law Firm shall provide all general counsel services customarily provided to public agencies such as District, which include the following:

- Attend Board of Directors meetings when requested;
- Regularly communicate with the Board of Directors, District Administrator, and designated staff;
- Attend staff meetings as necessary or requested;
- Advise regarding Brown Act requirements and parliamentary procedures governing public meetings;
- Advise regarding compliance with the Political Reform Act, and other ethics statutes, regulations, and rules;
- Ensure timely compliance with requests for public records;
- Draft and review municipal ordinances and resolutions;
- Draft and review District contracts;
- Advise regarding real property acquisitions, easements, and dedications;
- Advise regarding tort claims and liability exposure;
- Provide guidance on personnel matters, including employee discipline and separations;
- Advise about the requirements of the California Environmental Quality Act and other land use and environmental laws and regulations;
- Advise regarding code enforcement;
- Provide opinions regarding municipal and other legal matters as directed by the Board of Directors and District Administrator;
- Monitor and advise regarding the adoption of new federal and state laws and regulations;
- Manage outside legal counsel; and
- Communicate with the press when directed by the Board of Directors or District Administrator

## **LITIGATION SERVICES**

Upon authorization by the Board of Directors, Law Firm shall represent District in any judicial action or any administrative proceeding (which include but not are limited to employee arbitrations<sup>1</sup> and Public Employee Relations Board hearings). Representation of District shall include:

- Drafting of pleadings, motions, memoranda, court forms, and other litigation documents
- Research and analysis of claims, defenses, and remedies
- Drafting and responding to discovery pleadings
- Coordinating, reviewing, and summarizing discovery and document productions
- Depositions, including witness preparation and preparation of post-deposition summaries
- Preparation of administrative records
- Meetings with client representatives, opposing counsel, and others concerning the litigation
- Trial and trial preparation
- Attendance and preparation for court hearings
- Other tasks necessary to the successful completion of the litigation

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<sup>1</sup> Any services provided by Law Firm in relation to “Skelly” hearings and other informal employee conferences shall be considered General Counsel services and billed as such.

**EXHIBIT B**  
**COMPENSATION**

District shall compensate Law Firm as follows:

**General Counsel Services**

District shall pay Law Firm an hourly rate of \$250 for attorneys and \$150 for paralegals. These rates shall be increased by \$5 per hour effective each contract anniversary.

For purposes of recording its time, Law Firm shall bill only its actual time to the tenth of the hour (i.e., 6-minute increments).

Law Firm shall also be reimbursed for expenses advanced on the District's behalf. These expenses include:

Duplication (for 100 pages or more in any single month)	\$0.10/page
Vehicle travel (for non-standard trips exceeding 75 miles from our Roseville office)	Applicable IRS rate per mile x number of miles
Extraordinary postage or overnight delivery costs	Actual Cost

**Litigation Services**

If retained by the District for any judicial or administrative proceeding, Law Firm would charge the District the following rates:

<b>Lead/Trial Attorneys Rate:</b>	<b>\$270/hour</b>
<b>Other Attorney Rate:</b>	<b>\$230/hour</b>
<b>Paralegals:</b>	<b>\$160/hour</b>

Hourly rates would be charged for customary attorney and paralegal services related to litigation. Those services include:

- Drafting of pleadings, motions, memoranda, court forms, and other litigation documents
- Research and analysis of claims, defenses, and remedies
- Drafting and responding to discovery pleadings

- Coordinating, reviewing, and summarizing discovery and document productions
- Depositions, including witness preparation and preparation of post-deposition summaries
- Preparation of administrative records
- Meetings with client representatives, opposing counsel, and others concerning the litigation
- Trial and trial preparation
- Attendance and preparation for court hearings
- Other tasks necessary to the successful completion of the litigation

For litigation services, the firm would also include on monthly invoices reimbursement of necessary costs incurred for the following:

- Court filing fees
- Attorney services (includes service of process fees, arbitrators, and mediators)
- Messenger services
- Westlaw research outside of our prepaid service fee
- Fed-Ex, OnTrac Overnight, or other one-day delivery services
- Reasonable travel expenses and parking fees
- Actual costs for large reproduction projects if performed by an outside service, or \$0.10 per page if performed in-house
- Any other expense not listed above that becomes necessary for the successful resolution of a client matter

**Meeting Date November 16, 2023**

**Item # 8 b**

**New Business**

**Subject: SB 616 Sick Leave Policy Discussion**

**Initiated or requested by**

- Board
- Staff
- Other

**Item Type**

- Informational
- Direction
- Action

**Report coordinated or prepared by**

*Kim Cook*

**Objective**

To review and discuss the current policy and practices of applying sick leave including the new SB 616 Sick Leave Policy to District employees, both full-time and part-time.

**Background**

Current full-time employees accrue sick leave at 4 hours per pay period or 8 hours per month, this equates to 12 days per fiscal year.

Employees that were hired before June 17, 2021, accrued sick leave hours are capped at 1040 hours. An employee hired after June 17, 2021, accrued sick leave hours cap at 480 hours.

Part time employees began accruing sick leave in accordance with AB 1522 – Healthy Workplace Health Family Act of 2014. Sick leave is accrued at a rate of one hour per every 30 hours worked, The District limited the amount of paid sick leave a part-time employee could use in one year to 24 hours, accrued sick leave hours cap at 48 hours.

During the Board meeting held on October 19, 2023, the Directors adopted the revised Policy 2901 Office, referring to the Administrative Manager. This policy adopted 7 days of sick leave.

In January 2024, SB 616 expands California’s paid sick leave law, increasing the amount of required paid sick leave employers must provide to employees to five days or 40 hours. This law applies to “all” District employees.

Employers may limit annual use and accrual, although at a higher level than before.

**Discussion**

The current sick leave policies need to be updated to encompass the changes that will be taking place.

Staff needs to know how the Directors would care to proceed with the following:

- Front load the sick leave hours and apply to each new fiscal year (12-month period) or calendar



year?

- Limit the annual use to what number of hours?
- Caps on carry over sick leave hours
- Impact on current part-time employees accrued sick leave hours, add current accrued hours to balance, or?
- Will changes only apply to employees hired after January 1, 2024?
- Consider other changes?

**Budget/Cost Information**

Impact on the budget will depend on the direction provided by the Board.

**Proposed Action**

Staff proposes that the changes to the sick leave policy be drafted in a way that addresses newly hired employees. And has no negative impact on current full-time employees.

Front load the hours at the beginning of the fiscal year (July 1 through June 30). This should make it easier to track.

Re-write the policy to update and reflect current changes more concisely.

**Coordination and Review**

This is a standard practice of the Board.

**Attachment(s)**

Policy 2520 Sick Leave  
Policy 2520 PT Sick Leave

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# Arcade Creek Recreation and Park District

## POLICY HANDBOOK

**POLICY TITLE:** Sick Leave  
**POLICY NUMBER:** 2520

**2520.1** This policy shall apply to probationary and regular full time employees in all classifications.

**2520.2** Sick leave is defined as absence from work due to illness, non-industrial injury, or quarantine due to exposure to a contagious disease. In addition, dentist and doctor appointments and prescribed sickness prevention measures shall be subject to sick leave provided prior notice is provided to the General Manager.

**2520.3** Any employee of the district hired on or before June 17, 2021 shall earn sick leave at the rate of one working day per month, cumulative to a maximum of 1040 hours. The determination of total accumulated sick leave days shall be made on January 2 of each year.

**2520.3.1** Any employee of the district, hired after June 17, 2021 shall earn sick leave at the rate of one working day per month, cumulative to a maximum of 480 hours.

**2520.4** Each employee may use accrued sick leave, up to half the time accrued per calendar year, as kin care leave, to care for sick immediate-family members. It is provided for those circumstances where the employee must take time off to care for a sick family member, regardless of the seriousness of the illness. Employees should notify their supervisor to the extent feasible in order to avoid disruptions in work schedule as a result of use of kin care time. Family members covered include parents, children and spouses and are defined as follows:

**2520.4.1** A “child” means a biological, adopted or foster child, a stepchild, a legal ward or a child for whom an employee has accepted the duties and responsibilities of raising, such as where a grandparent raises his/her grandchild.

**2520.4.2** A “parent” means a biological, foster or adoptive parent, a stepparent or legal guardian. Mothers-in-law, fathers-in-law and grandparents are also considered “parents for purposes of this division.

**2520.4.3** The term “spouse” is not defined in the legislation mandating kin care, but presumably applies only to an individual to whom the employee is legally married.

**2520.5** In order to receive compensation while on sick leave, the employee shall notify his/her supervisor prior to the time for beginning the regular work day, or as soon thereafter as practical.

**2520.6** If absence from duty by reason of illness occurs, satisfactory evidence may be required by the Administrator.

**2520.7** For employees of the district hired on or before June 17, 2021, unused sick-leave may be reimbursed by the District at a rate of one-half (1/2) day for each whole day accrued upon termination of employment from the District.

**2520.7.1** Any employee of the district, hired after June 17, 2021 shall not be eligible to receive cash pay-out of any sick leave accrued, upon termination of employment.

**2520.8** At official retirement from the District and the process is started to receive CalPERS payments the employee will choose one of the following:

**2520.8.1** Working with District Administrative staff, they will calculate the number of Sick Leave Days available to determine a final date of work for the employee prior to the actual retirement date. The accrued Sick Leave will be paid at the regular wage rate and all benefits will remain in place until the "official" retirement date.

**Note:** Unused Vacation Time maybe combined with the unused Sick Leave to lengthen this period.

**2520.8.2** The employee may choose to work until their retirement date, at which time they will receive a payout for the unused Sick Leave in a lump sum and the time will be added to their time served within CalPERS.

**Note:** Unused Vacation Time may not be credited to time served in CalPERS.

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# Arcade Creek Recreation and Park District

## POLICY HANDBOOK

**POLICY TITLE:** Sick Leave  
**POLICY NUMBER:** 2520-PT

**2520.1** This policy shall apply to part time employees in all classifications.

**2520.2** Sick leave is defined as absence from work due to illness, non-industrial injury, or quarantine due to exposure to a contagious disease. In addition, dentist and doctor appointments and prescribed sickness prevention measures shall be subject to sick leave providing that prior notice is given to the District Administrator or Supervisor.

**2520.3** Arcade Creek Recreation and Park District will provide part-time employees paid sick leave in accordance to AB 1522- Healthy Workplace Healthy Family Act of 2014.

**2520.3.1** Sick leave will begin accruing on July 1, 2015 for current employees and on the first day of actual work for new hires.

**2520.3.2** Current employees, as of July 1, 2015 are eligible to take leave as it is accrued (see 2520.3.5).

**2520.3.3** Employees hired after July 1, 2015, are eligible to take accrued leave after the 90<sup>th</sup> day that sick leave has begun being accrued.

**2520.3.4** Part-time employees shall earn one hour for every 30 (thirty) hours worked.

**2520.3.5** The District requires the use of at least a minimum of one hour of leave when taken.

**2520.3.6** The District limits the amount of paid sick leave a part-time employee may use in one year to 24 hours. Accrued sick leave will be capped at 48 hours.

**2520.3.7** There will be “no” pay-out of unused accrued sick leave upon separation of employment.

**2520.3.8** If an employee separates and is rehired within one year, previously unused paid sick leave will be reinstated.

**2520.3.9** Accrual and tracking of sick leave information will be provided to each employee in writing each designated pay date.

**2520.4** Each employee may use accrued sick leave, up to half the time accrued per anniversary date, as kin care leave, to care for sick immediate-family members. It is provided for those circumstances where the employee must take time off to care for a sick family member, regardless of the seriousness of the illness. Employees should notify their supervisor to the extent feasible in order to avoid disruptions in work schedule as a result of use of kin care time. Family members covered include parents, children and spouses and are defined as follows:

**2520.4.1** A “child” means a biological, adopted or foster child, a stepchild, a legal ward or a child for whom an employee has accepted the duties and responsibilities of raising, such as where a grandparent raises his/her grandchild.

**2520.4.2** A “parent” means a biological, foster or adoptive parent, a stepparent or legal guardian. Mothers-in-law, fathers-in-law and grandparents are also considered “parents for purposes of this division.

**2520.4.3** The term “spouse” is not defined in the legislation mandating kin care, but presumably applies only to an individual to whom the employee is legally married.

**2520.5** In order to receive compensation while on sick leave, the employee shall notify his/her supervisor prior to the time of beginning the regular work day, or as soon thereafter as practical.

**2520.6** If absence from duty for three or more days by reason of illness occurs, satisfactory evidence may be required by the Administrator or Supervisor

<b>Meeting Date November 16, 2023</b>		<b>Item # 8 c</b>
		<b>New Business</b>
<b>Subject: Draft Review Policy 2900 General Manager</b>		
<b>Initiated or requested by</b> <input checked="" type="checkbox"/> Board <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other	<b>Item Type</b> <input checked="" type="checkbox"/> Informational <input checked="" type="checkbox"/> Direction <input type="checkbox"/> Action	<b>Report coordinated or prepared by</b>  <b>Director T. Dworetzky &amp; Kim Cook</b>
<b>Objective</b> To review and update Policy 2900 that relates to the Districts General Manager.		
<b>Background</b> The last update on Policy 2900 was Board approved in August 2018.  Since the current GM has stated that their intent is to retire in late 2024, this is the opportunity to review and make necessary changes to the policy.		
<b>Budget/Cost Information</b> The current fiscal year budget should have no impact.  Any impact would take place if the hiring of a replacement GM occurs before the end of FY 2023-24, and depending on what salary range is agreed upon, as well as any other factors such as vacation and sick leave in the new policy.		
<b>Proposed Action</b> For the Directors to review and discuss the proposed policy, making changes that would serve as a positive guideline for a new General Manager.		
<b>Alternative Actions</b> Continue using current policy.		
<b>Coordination and Review</b> This is a standard practice of the Board.		<b>Attachment(s)</b> 1. Draft Policy 2900 dated 11/2023 2. Current Policy 2900 approved 8/2018

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# Arcade Creek Recreation and Park District

## POLICY HANDBOOK

**POLICY TITLE:** General Manager

**POLICY Number:** 2900

**SALARY RANGE:** TBD per year

### JOB DESCRIPTION FOR GENERAL MANAGER

#### WHO WE ARE:

The Arcade Creek Recreation and Park District was established August 31, 1959. The district is in the north central section of Sacramento County including portions of Arden-Arcade, North Highlands, Carmichael, and Foothill Farms. It is bounded by Madison Avenue on the north, Manzanita Avenue on the east, Cypress Avenue and Winding Way on the south and Watt Avenue on the West. The five square mile district has approximately 23,000 residents.

***This position requires the candidate to be in-office and to work in a team environment.***

#### SUMMARY:

Under the direction of the Board of Directors, the General Manager is responsible for overseeing the overall operations and strategic direction of Arcade Creek Recreation and Park District (ACRPD). This role requires a visionary leader with a passion for community engagement and recreation. Additionally, the General Manager ensures the office operates smoothly, efficiently, securely, and effectively.

#### ESSENTIAL FUNCTIONS:

- The General Manager will work closely with staff, stakeholders, and the Board of Directors to ensure the effective management of all parks, facilities, nature trails, and programs that align with ACRPD's mission and goals.
- Recruit, train, mentor, supervise, and evaluate staff and volunteers to ensure a high level of performance.
- Supervise all park maintenance, development, and District facilities.
- Review and approve all claims, invoices, and payroll.

- Prepare agenda items and reports for monthly board meetings.
- Advises the Board of Directors on issues, financial status, and programs; prepares and recommends short- and long-term plans.
- Oversees and participates in the the preparation of the District budget(s) with the finance committee for Board consideration and approval.
- Collaborate with the Board of Directors and other stakeholders to develop and implement strategic plans, goals, and other objectives for ACRPD.
- Create a diversified recreation program, including partnerships with neighboring park districts, school districts, and other agencies.
- Oversee the day-to-day operations of parks, facilities, and programs, ensuring they are well-maintained, safe, and accessible.
- Foster strong relationships with the local community, government agencies, and other organizations to enhance collaboration and partnerships.
- Organize, participate, and represent the District in community events, workshops, and outreach activities to promote park district offering and engage the community.
- Interpret District policy for bid processes, revenue streams, and construction.
- Administer policies adopted by the Board of Directors.
- Prepare and administer grant applications and related materials.
- Provide recommendations on issues presented to the Board of Directors.
- Develop and implement a Master Plan.
- Negotiate contracts.
- Performs other related duties as directed by the Board of Directors.

**REQUIRED SKILLS/ABILITIES:**

- Excellent communication and organizational skills.
- Strong attention to detail.
- Ability to work collaboratively with all staff and public with minimal supervision.
- Ability to communicate clearly, concisely, and effectively, both orally and in writing.
- Ability to make effective and persuasive presentations to the public, District staff, Board of Directors, outside agencies, neighborhood associations, etc.
- Ability to understand and apply District and departmental policies and procedures.



- High level of management experience, customer service, planning, policy, and program administration.
- Ability to adapt to new or changing processes quickly and efficiently.
- Ability to problem solve, using data analytics.
- Strong computer skills required with proficiency in MS Office.
- Proven ability to manage multiple projects while maintaining strict attention to detail.
- Budget and general administrative procedures.
- Possession of or ability to obtain a valid class C California driver's license.

### **EDUCATION AND EXPERIENCE**

- Bachelor's degree in recreation management, business or public administration, or another related field. Equivalent experience can be used in the absence of a bachelor's degree.

### **SUPERVISORY RESPONSIBILITY:**

Oversees District staff.

### **WORK ENVIRONMENT:**

This job operates in a professional office environment. This role routinely uses standard office equipment such as computers, phones, and printers.

### **PHYSICAL DEMANDS:**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. While performing the duties of this job, the employee is regularly required to talk or listen. The employee is frequently required to stand, walk, reach, twist and turn, kneel, bend, squat, grasp, and make repetitive hand movements in the performance of their daily duties. The ability to lift paper and equipment weighing 25 pounds or more is required.

### **TRAVEL:**

This position may require travel between different park locations within the district and district business conducted at the Sacramento County Office, banking, and other areas of district business.

**OTHER DUTIES:**

Please note this job description is not designed to cover or contain a comprehensive list of all job functions. Duties and responsibilities may change at any time with or without notice.

**JOB TYPE:**

Full-time

**BENEFITS:**

10 - 20 vacation days per year depending on length of service.

Sick leave includes 12 days per year.

13 paid holidays per year.

District paid medical, dental, and vision for employees.

Retirement benefits include contributions towards social security and the district participates in the CalPERS retirement program.

**SCHEDULE:**

Standard business hours with some evenings and weekends.

**PRE-EMPLOYMENT CONDITIONS:**

- Department of Justice fingerprint clearance.
- Medical exam and drug testing clearance.

**EQUAL OPPORTUNITY STATEMENT:**

In accordance with the requirements of title II of the Americans with Disabilities Act of 1990 ("ADA"), the Arcade Creek Recreation and Park District will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. Further, the District does not discriminate based on race, color, national origin, ancestry, sexual orientation, political affiliation or beliefs, religious affiliation or beliefs, sex, age, disability status, marital status, or pregnancy.

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# Arcade Creek Recreation and Park District

## **POLICY HANDBOOK**

**POLICY TITLE:** General Manager

**POLICY NUMBER:** 2900

**SALARY RANGE** \$64,104 - \$81,816 per Year

### **JOB DESCRIPTION**

- The General Manager works independently managing a full service recreation and park district. The General Manager serves at the pleasure of an elected Board of Directors supervising and leading a small dedicated staff to carry out the District's mission, and goals and objectives.
- The General Manager provides direction and supervision in all areas of the District's operations including, but not limited to, budget and finance, facilities development, land acquisition, personnel, maintenance of all parks, nature areas and trails, planning, and recreation program development.
- The General Manager serves as a technical advisor and consultant to the District by keeping abreast of local, state and federal legislation, and community issues involving parks, recreation, and open

### **DUTIES, RESPONSIBILITIES, FUNCTIONS**

- District budget preparation
- Administers the expenditure of funds and collection of fees, including researching and securing loans, grants, property tax, other revenue sources
- Facilities development including interpreting District policy for bid process, revenue stream, construction
- Administers the policies adopted by the Board of Directors, including the District
- Master Plan and local, state statutes governing Special Districts
- Prepares Board agenda for monthly meetings, including necessary written reports, minutes and correspondence
- Prepares or supervises office correspondence, fiscal records, monthly and annual reports and statements; purchases or requisitions District supplies
- In accordance with adopted procedures, selects, and generally supervises District employees and volunteers
- Supervises all park maintenance and development
- Supervises maintenance for District facilities
- Supervises a diversified recreation program, including partnering with neighboring park districts, school districts or other public and private agencies
- Represents the District in a variety of community and civic organizations and activities

## **QUALIFICATIONS**

- Candidates will need to be innovative and flexible when working with a small staff to carry out the District's business. Excellent organizational skills are essential, as well as strong written and verbal
- Graduation from a recognized college or university with a Bachelor's degree in recreation and parks administration, public administration or related field.
- Completion of a Master's Degree in recreation and parks or related field may be substituted for two years work experience.
- In addition, 5-years successful and progressive work experience in a recreation and parks supervisory or management capacity is preferred.
- Possession of the category of California Driver's license required by the state Department of Motor Vehicles to perform the essential duties of the position. Continued maintenance of a valid driver's license and compliance with established district vehicle operation standards are a condition of continued employment
- Successful applicants for employment must pass a pre-employment medical examination administered by the district's physician.
- Person in this position sits for extended periods; frequently stands and walk; exhibits manual dexterity and eye-hand coordination and verbal communication skills; and uses office equipment, including computer terminals, telephone, calculators, copiers and fax. Also must be able to do light lifting, bending, pulling, and pushing when assisting staff in their functions. Some of these requirements may be accommodated for otherwise qualified persons requiring and requesting such accommodation.

## **BENEFITS**

- Vacation 10 to 20 vacation days per year depending upon length of service.
- Twelve days sick leave per year.
- Thirteen paid holidays per year
- 40 hours Administrator's leave per fiscal year
- District paid medical for employee
- Retirement: In addition to social security, the District participates in CalPERS Retirement System.

## **EQUAL OPPORTUNITY STATEMENT**

In accordance with the requirements of title II of the Americans with Disabilities Act of 1990 ("ADA"), the Arcade Creek Recreation and Park District will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. Further, the District does not discriminate based on race, color, national origin, ancestry, sexual orientation, political affiliation or beliefs, religious affiliation or beliefs, sex, age, disability status, marital status or pregnancy.

<b>Meeting Date November 16, 2023</b>		<b>Item # 8 d</b>
		<b>New Business</b>
<b>Subject: Consider date change for December 2023 Board Meeting</b>		
<b>Initiated or requested by</b> <input checked="" type="checkbox"/> Board <input type="checkbox"/> Staff <input type="checkbox"/> Other	<b>Item Type</b> <input type="checkbox"/> Informational <input checked="" type="checkbox"/> Direction <input checked="" type="checkbox"/> Action	<b>Report coordinated or prepared by</b>  <p style="text-align: center;"><b>Alex Vassar</b> <b>(Kim Cook)</b></p>
<b>Objective</b> Consider changing the meeting date for the December 2023 Board Meeting		
<b>Background</b> Board of Directors meetings are scheduled for the third Thursday of each month.  Since the meeting for the month of December would be held on December 21 <sup>st</sup> , 2023, which is leading into the holiday weekend, it has been suggested that the meeting be changed to Thursday December 14, 2023, which would be the 2 <sup>nd</sup> Thursday of the month.		
<b>Budget/Cost Information</b> No budget/cost impact.		
<b>Proposed Action</b> Consider changing the December 2023 meeting from the 21 <sup>st</sup> to Thursday December 14, 2023.		
<b>Alternative Actions</b> Make no change to the meeting date and meet on December 21, 2023.		
<b>Coordination and Review</b> This is a standard practice of the Board.		<b>Attachment(s)</b> None.

**Arcade Creek Recreation and Park District**

**MEETING DATE: November 16, 2023**

**AGENDA ITEM: 9 Board Discussion**

**General discussion on topics for future meetings.**