



FULTON-EL CAMINO RECREATION AND PARK DISTRICT

BOARD OF DIRECTORS REGULAR MEETING

AGENDA

Thursday, October 19, 2023, 6:30 P.M.
2201 Cottage Way, Sacramento, CA 95825

NOTICE: Coronavirus COVID-19

In accordance with the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), as amended by Assembly Bill 361 (2021), board members, staff and the public can participate in this meeting via Zoom or teleconference.

ZOOM PARTICIPATION:

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/85394669812>

DIAL-IN PARTICIPATION: +1 669 900 9128 US

Mission Statement

Enhance the quality of life for our community by providing park facilities and recreation programs of exceptional quality while maintaining and protecting our parklands for future generations.

PUBLIC COMMENT: During this comment period, any person is invited to speak on any topic that is not listed on this agenda. Action may not be taken on any matter raised during this public comment period until the matter is specifically listed on a future agenda. Those who wish to comment on an item that has been listed on this agenda may comment when that item has been opened for consideration by the Board and before any action is taken.

Procedures for public comment on agenda or non-agenda items are: If at a meeting in person, fill out a comment card located on the table in the rear of the room and give it to the General Manager. If on a Zoom or phone call, when the Chair calls for public comment, please provide the speaker's name and subject being addressed. The Chair will call for comments at the appropriate time. A time limit of three (3) minutes will be observed for each speaker.

1. CALL TO ORDER - PLEDGE OF ALLEGIANCE

2. ROLL CALL

Teresa Higgins, Chair	Michael Seaman, Director
Jessica Dias, Vice Chair	Kathy Stricklin, Director
Laura Lavallee, Secretary	

3. PUBLIC AND VISITOR COMMENTS

It is a violation of state law for the Board to discuss or take action on non-agenda items. Board members may only ask brief clarifying questions or refer the matter to staff.

4. CONSENT ITEMS (Motion)

- Minutes of the September 2023 Regular Board Meeting
- Total Payroll, Supplies, and Revenue Summary Graph Year to Date (under separate cover)

- Pages 9-10 c. Program Revenue and Refund Report for September 2023
- Pages 11-12 d. Payroll Report for September 2023
- Pages 13-17 e. Claims for September 2023
- Page 18 f. Revolving Fund Report for September 2023
- Pages 19-24 g. Services and Supplies Summary Report as of September 2023
- Pages 25-39 h. Monthly Department Breakdown for September 2023
- Pages 40-41 i. Parks, Recreation, Facility Rentals, and Security Report September 2023

5. PRESENTATION

5.1 Recognition *Park Hero Award for Becky Maclay of Happy Tails Pet Sanctuary*

Becky Maclay will be provided a recognition award for her work with feral cats in District Parks

6. DISCUSSION AND DIRECTION ITEMS (Motion or Approval Required)

- Pages 42-43 **6.1 Consider Approving the Resolution to Change in the Bank Account Signatories**
The Board will consider approving the change in the District's bank accounts signatories due to staff changes.

- Pages 44-93 **6.2 Fiscal Year 2021/22 Audit**
The Board will receive and discuss the 2020/21 District Audit.

7. INFORMATIONAL ITEMS (No Action Required)

- Pages 94-99 **7.1 Minimum Wage Increase**
Staff will provide the Board with an update on minimum wage increases.

- Page 100 **7.2 General Manager's Report**
The Board will review the General Manager's monthly report.

8. COMMITTEE REPORTS

Standing Committees:

- a). Personnel and Finance – Chair, Director Teresa Higgins
- b). Programs, Facilities and Projects – Chair, Director Seaman
- c). Security and Community Relations – Chair, Director Dias
- d). Ad Hoc Committee: Bohemian Park Project – Chair, Director Seaman
- e). Park Advisory – Directors assigned to each park

Board members will provide reports on any standing or Ad Hoc committee meeting they may have attended.

9. DIRECTORS' COMMENTS

Board members will report on items of interest to the Board.

10. INFORMATION/CORRESPONDENCE/ANNOUNCEMENTS (No Action Required)

- A. About Tom Hare of RRM Design Group, Capital Improvement Planning Consultant
- B. Supervisor Desmond October News Bulletin (*lists the Halloween Carnival at Howe Park*)
- C. Assemblymember Cecilia Aguiar-Curry, 4th Assembly District, ACA 1
- D. Howe Park Frightfully Fun Carnival (for Halloween)

11. ADJOURNMENT

12. SIGN ALL APPROVED DOCUMENTS

Next Regular Board Meeting Thursday, November 16, 2023

AMERICANS WITH DISABILITIES ACT ACCOMMODATIONS – *If you are a person with a disability and you need a disability-related modification or accommodation to participate in this meeting, then please contact Mike Chahal at (916) 927-3802 or fax (916) 927-3805. Requests must be made as early as possible, and at least three full business days before the start of the meeting.*

BOARD MEETING MATERIALS - *Non-confidential documents or writings for items on this agenda submitted to the Board of Directors after distribution of the Board Packet are available to the public at the same time at the address listed above during regular business hours.*

MEETING RECORDINGS – *Members of the public are hereby notified that meetings of the Board of Directors are recorded. Requests for the audio recordings may be directed to the Superintendent of Administration, Linda Montijo.*



FULTON-EL CAMINO RECREATION AND PARK DISTRICT

BOARD OF DIRECTORS REGULAR MEETING

ITEM NO. 4.A - MINUTES

**Tuesday, September 19, 2023, 6:30 P.M.
2201 Cottage Way, Sacramento, CA 95825**

1. CALL TO ORDER - PLEDGE OF ALLEGIANCE

The meeting was convened by Chair Higgins at 6:30pm, with a Pledge of Allegiance.

2. ROLL CALL

Board Members:

Teresa Higgins, Chair - Present

Jessica Dias, Vice Chair - Present

Laura Lavalley, Secretary Absent

Michael Seaman, Director - Arrived at 6:33pm

Kathy Stricklin, Director - Present

Staff Members:

Emily Ballus

Linda Montijo

Mike Chahal

Ryan Harder

Becky McDaniel - via Zoom

Jayden D – via Zoom at 6:49

Beth Johnson - via Zoom

Dounia Beshara - via Zoom

3. PUBLIC AND VISITOR COMMENTS

No comments were made.

4. CONSENT ITEMS (Motion)

- a. Minutes of the August 2023 Regular Board Meeting
- b. Total Payroll, Supplies, and Revenue Summary Graph Year to Date (under separate cover)
- c. Program Revenue and Refund Report for August 2023
- d. Payroll Report for August 2023
- e. Claims for August 2023
- f. Revolving Fund Report for August 2023
- g. Services and Supplies Summary Report as of August 2023
- h. Monthly Department Breakdown for August 2023
- i. Parks, Recreation, Facility Rentals, and Security Report August 2023
- j. Minutes for August 11, 2023 Programs, Facilities and Project Committee
- k. Minutes for August 11, 2023 Personnel and Finance Committee

Chair Higgins made a motion to approve the Consent items, and Director Dias seconded the motion. Motion passed on a 4-0-1-0

5. DISCUSSION AND DIRECTION ITEMS (Motion or Approval Required)

5.1 Adopt Resolutions Approving Budget Adjustments for 2023/24 396A and 396B

The Board will review the adjusted budgets for 396A and 396B per Sacramento County request to correct a negative fund balance.

- a. Resolution 2023/24-10, Approving the Parks Maintenance and Recreation Improvement District (Assessment # 1) Final Budget for 2023/2024
- b. Resolution 2023/24-11, Approving the Parks Maintenance and Recreation Improvement District (Assessment # 2) Final Budget for 2023/2024

GM Ballus gave a brief background noting that the budget was approved last month and submitted to the County. The County indicated Assessment 1 (Fund 396A) could not have a starting negative fund balance.

Assessment 2 has a positive fund balance so the recommendation was to shift items from Assessment 1 budget to Assessment 2 budget so each assessment has a positive balance. This change will have a zero impact on the bottom line

After a brief discussion, Vice Chair Dias made the motion to accept the changes to the budget for Assessment 1 and Assessment 2, seconded by Director Strickland, with both resolutions passing by 4-0-1-0.

5.2 Babcock Park Update

The Board will recommend next steps for staff for the Babcock Park Draft MOU between Twin Rivers School District, City of Sacramento, SHRA and FEC.

GM Ballus gave a brief update on the MOU between Twin Rivers Unified School District, City of Sacramento, and SHRA, regarding reopening the Park. If the board agrees to the proposed MOU, then GM Ballus will include any additional recommendation made by the board and then present the draft to all parties. Director Seaman noted that MOU was discussed at the Facilities Committee meeting and concerns noted in that meeting had been communicated to our attorney.

GM Ballus requested that the board take out the line on page 1, item B, where it indicates the park would be closed until after school hours. GM Ballus indicated that the District had championed not closing the park during school hours and the school responded by offering to install a fence separating the school from the park so the park could be open all day. The Board agreed to strike the line stating that the park be closed when school is in secession.

GM Ballus suggested the Board consider how they want to respond to page 3, item C, where it indicates the easement for the property will be in perpetuity while page 9, item 5 states the agreement will terminate in 10 years. Chair Higgins asked if the board thought the 10-year term was appropriate. Director Strickland stated the board should consider changing that to 20 or 50 years, so the GM doesn't have to seek a renewal every 10 years. Director Seaman questioned the 10-year term applicability. Chair Higgins suggested striking the 10-year agreement and replacing it with all parties could revisit the agreement periodically to make necessary changes as needed. Director Seaman indicated that he recommended changing the term from 10 to 20 years after which the parties may revisit the agreement. Director Seaman stated that if the school district decides to sell the school, the park should then revert to the district or remain in the public domain as a park.

Chair Higgins directed GM Ballus to continue to work with the attorney on board requested revisions to the MOU.

5.3 Park Advisory Tour Schedule

The Board will approve the proposed Park Advisory meetings schedule.

The board approved the park advisory committee meetings scheduled to start on October 10, 2023, from 5:00 pm to 6:00 pm.

6. INFORMATIONAL ITEMS (No Action Required)

6.1 Assembly Constitutional Amendment: ACA13 Update

Staff will provide the Board with an overview of ACA13 and the potential impact on and for the District.

Director Seaman provided an overview of ACA 1 and other ballot measures that will be placed on the November 2024 ballot. Director Seaman provided insight into how ACA 1 and ACA 13 may impact cities, counties and special districts by lowering the threshold for voter approval for measures from a super majority of two-thirds to a simple majority of 55 percent, which is in line with what school districts.

6.2 General Manager's Report

The General Manager reported the following:

The upcoming groundbreaking ceremony for Howe Park Bridges will be held on October 12 at 5:00pm.

Rashaad Noozir, who is the Development and Special Projects Director, Sacramento Valley Central California Counsel and American Islamic Relations, is working with the District on outreach to the Bohemian park users.

Invited to a dinner social with members of the California Civic Leadership Institute held in Sacramento.

Contacted Senator Angelique Ashby's office to share the District's support of ACA 13.

Met with Supervisor Rich Desmond and provided updates on Bohemian Park and discussed the Community Center Grant.

Superintendent McDaniel and Supervisor Delfer provided updates on the October 28th Halloween event, where 800 – 900 children are expected to participate. Games, entertainment, and activities are planned for the event.

Submitted the California Sustainable Growth Council Community Reliance Center Grant. The level of support given to us by Supervisor Desmond, SMUD, and SACRT is exemplary.

Supervisor Harder provided an update on the Seely Park splash pad door which was vandalized and needs to be replaced to secure chemicals.

Police Chief Johnson stated that she has been meeting with the contract Districts' board members. This week she will be in Rio Linda Elverta RPD's board meeting to discuss services provided and any issues they may have with the Police Department.

7. COMMITTEE REPORTS

Standing Committees:

- a). Personnel and Finance – Chair, Director Teresa Higgins Did not meet this month.

- b). Programs, Facilities and Projects – Chair, Director Seaman Items mentioned above.
- c). Security and Community Relations – Chair, Director Dias Did not meet this month.
- d). Ad Hoc Committee: Bohemian Park Project – Chair, Director Seaman Did not meet this month
- e). Park Advisory – Directors assigned to each park

Board members will provide reports on any standing or Ad Hoc committee meeting they may have attended.

Director Seaman recommended removing the Bohemian Park Ad Hoc committee as the project is now being handled in the Programs, Facilities and Projects committee.

8. DIRECTORS' COMMENTS

Board members will report on items of interest to the Board.

Director Seaman indicated he has attended various meetings.

Director Stricklin indicated there has been gang activity in the area and our parks been vandalized by gang graffiti.

Chair Higgins indicated she appreciates the improvements in Seely Park. She attended some of the parks in Hawaii, where they had a Café located alongside the park. She suggested staff consider incorporating something similar in the future in our parks.

Director Dias has no comments.

9. INFORMATION/CORRESPONDENCE/ANNOUNCEMENTS (No Action Required)

- A. ACA 13 Majority Vote Protection Act Clears First Hurdle
- B. Bid to Overhaul California Tax Measure – ACA1
- C. FEC Senior Social Games Flyer
- D. FEC After School Learning Lessons
- E. FEC Socktober Drive for Seniors
- F. Howe Park Frightfully Fun Carnival (for Halloween)

10. ADJOURNMENT

With no further business, Chair Higgins adjourned the meeting at 7:55pm.

Respectfully submitted by: Mike Chahal, Director of Finance and Administration / Clerk of the Board.

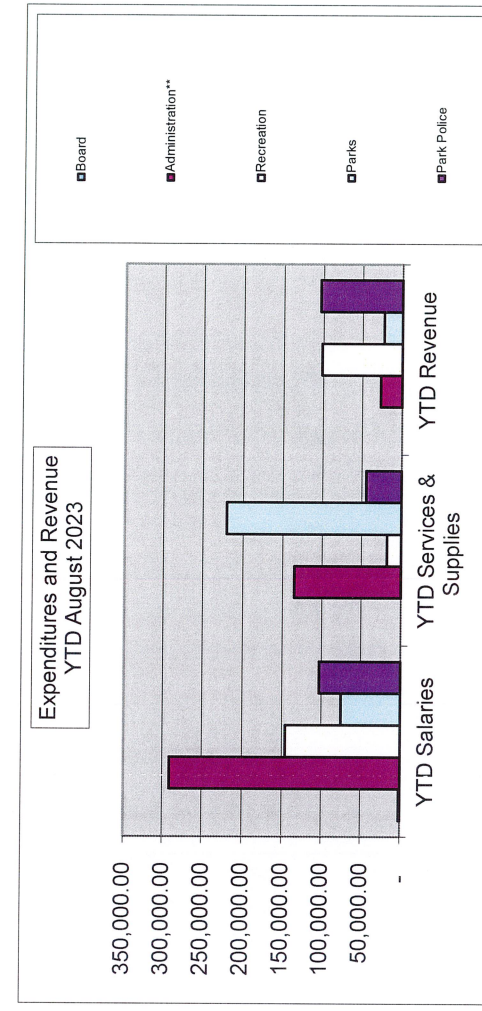
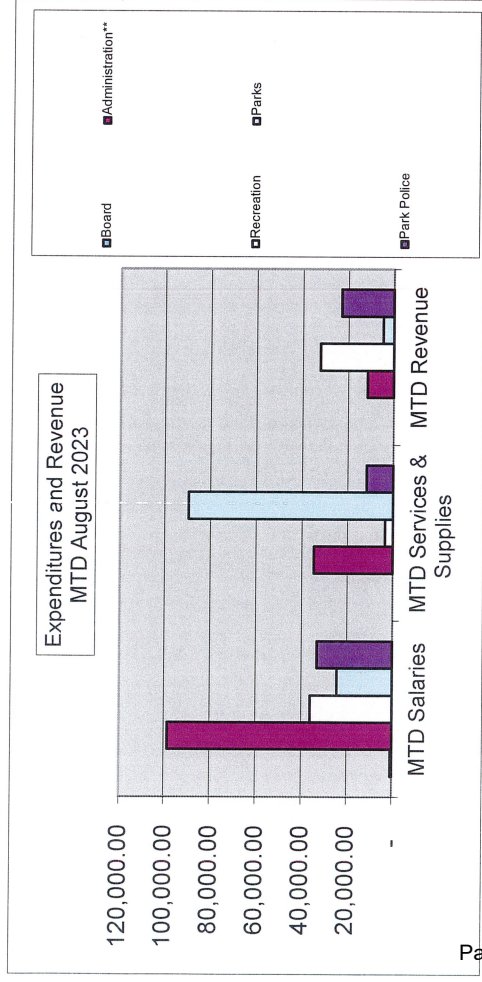
Approved: _____
 Teresa Higgins, Chair
 Board of Directors

ATTEST: _____
 Laura Lavalley, Secretary
 Board of Directors

ITEM: CONSENT AGENDA #4 B

Fulton-El Camino Recreation & Park District
 FY 23/24 Total Payroll, Supplies, and Revenue Summary Graph
 September 1 - 30, 2023
 (@ 17% of Year)

Program	MTD Salaries	YTD Salaries	MTD Services & Supplies	YTD Services & Supplies	MTD Revenue	YTD Revenue
Board	600.00	1,350.00	-	-	-	-
Administration**	98,441.49	291,166.48	34,714.40	134,909.58	11,390.18	27,183.83
Recreation	36,066.68	145,533.53	3,508.88	18,083.06	32,323.14	101,587.14
Parks	24,261.81	74,901.24	89,443.12	219,961.58	4,748.50	23,123.46
Park Police	33,058.51	102,709.51	11,568.90	44,604.85	22,971.50	103,648.50
Loan Redemption	-	-	-	45,701.00	-	-
Capital Expenditures	-	-	\$351.50	(\$145,205.00)	\$148,000.00	\$180,801.00
Grand Total	192,428.49	615,660.76	139,586.80	318,055.07	219,433.32	436,343.93
Budgeted*	178,087.50	2,137,050.00	193,154.33	2,317,852.00	352,458.25	4,229,499.00
YTD % of Budget	107.5%	28.81%	68.3%	13.72%	59.7%	10.32%
Prior 4 years Average YTD % of Actual Spent		28.10%		28.20%		7.07%



* Assumes 1/12th of each budget item per month - which doesn't account for seasonal changes

** Includes \$ in Employer-paid taxes and \$ in Employer-paid benefits YTD

YTD Tax Receipts

Total YTD Revenue Net of Refunds

436,343.93

**ITEM: CONSENT AGENDA #4 C
FULTON-EL CAMINO RECREATION AND PARK DISTRICT
PROGRAM REVENUE AND FACILITY REPORT**

September 1 - 30, 2023

<u>Account</u>	<u>Category</u>	<u>Amount</u>
9310	Vehicle Code fines	3,801.89
	DMV Receipts	-
9310	Citation Payments to Contract Agencies	<u>-</u>
9310	Net Vehicle Code Fines Revenue	3,801.89
9429	Building & Picnic Rental	10,252.50
9429	Edison Rental Revenue	4,640.50
9529	Insurance Proceeds Bohemian Playground	148,000.00
9646	Recreation Fees	32,323.14
9697	Law Enforcement Services	22,971.50
9708	Water Resale*	-
9790	Other Income	1,245.68
	Bank Service Fee	
	Credit Card Fees	(703.54)
	Cal Card Rebate	1,841.22
	DART Maintenance Fees	-
	Donation to Offset Pond Water Costs	108.00
	Office Concessions	-
	Line of Credit Payment	-
	Misc.	
	Total Sept. Revenue Deposits	223,235.21
	YTD Revenue Deposits	451,204.31

* 1/2 Share of the Cottage Water is Rebilled to San Juan Unified School District

Building Rentals	26,414.25
Picnic Site Fees	6,495.00
Edison Rent	13,998.27
Insurance Proceeds Bohemian Playground	148,000.00
Recreation Fees	104,243.14
Ranger Account	8,753.55
Ranger Patrol Services	101,648.50
Ranger Event Security	1,280.00
Maintenance Services	8,948.37
Grants	32,801.00
Other Income	(1,377.77)
YTD Revenue Deposits	451,204.31
2023 Sept. Revenue	223,235.21
2022 Sept. Revenue	91,193.31
2023 YTD Revenue	451,204.31
2022 YTD Revenue	230,497.92

YTD Tax Deposits -
 (Last year tax receipts at this point - \$0)
 Total YTD Revenue Received (refunds not deducted)

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT
CLAIMS FOR PROGRAM AND FACILITY REFUNDS**

September 1 - 30, 2023

<u>Program #</u>	<u>Program Name</u>	<u>Code</u>	<u>Issued to</u>	<u>Amount</u>
2400	Building Rental	9429	Adams, Leroy	685.00
2400	Building Rental	9429	Alemu, Adem	250.00
2400	Building Rental	9429	Bouatavanh, Jennifer	250.00
2400	Building Rental	9429	Cortez, Melanie	250.00
2400	Building Rental	9429	Gray, Juanita	400.00
2400	Building Rental	9429	Mendez, Nadia	500.00
2400	Building Rental	9429	Project Optimism (OP)	250.00
2400	Picnic Area Deposit	9429	Johnsen, Kathleen	75.00
2400	Building Rental	9429	Ortuno, Virgilio	500.00
2400	Building Rental	9429	STEP	275.00
2400	Picnic Area Deposit	9429	Tatmon, Letha	75.00
2400	Building Rental	9429	TLCS Inc.	250.00
2400	Picnic Area Deposit	9429	Wright, Torina	150.00

2400	Picnic Rental	9429	3	300.00
2400	Building Rental	9429	11	3,610.00
3253	Preschool	9646		
3405	Fall Softball	9697		
3501	Pool Rental	9646		

September Revenue Refunds	0.00
September Facility Refunds	3,910.00
Total September Refunds	3,910.00
YTD Refunds	12,092.00

**ITEM: CONSENT AGENDA #5 D
 FULTON-EL CAMINO RECREATION AND PARK DISTRICT
 Payroll Report September 1 - 30, 2023**

		<u>Sept 1-15</u>	<u>Sept 16-30</u>	<u>Total</u>	<u>YTD</u>
<u>BOARD</u>					
J Dias	J Dias		100.00	100.00	
T Higgins	T Higgins		100.00	100.00	
L Lavallee	L Lavallee			-	
M Seaman	M Seaman	50.00	100.00	150.00	
K Stricklin	K Stricklin	50.00	100.00	150.00	
				500.00	1,450.00
<u>ADMINISTRATION</u>					
Emily Ballus	General Manager	4,769.04	4,769.04	9,538.08	
L. Montijo	Superintendent of Administration	3,446.90	3,446.90	6,893.80	
Mike Chahal	Director of Finance and Admin.	3,187.50	3,187.50	6,375.00	
				-	
D Beshara	Accounting Clerk	2,078.03	2,078.03	4,156.06	
				26,962.94	81,184.56
B McDaniel	Recreation Superintendent	4,190.45	4,190.45	8,380.90	
J Delfer	Recreation Supervisor	2,757.31	2,757.31	5,514.62	
R Romines	Recreation Supervisor	2,757.31	2,757.31	5,514.62	
R Harder	Recreation Supervisor	2,625.47	2,625.47	5,250.94	
Bartholomew, A	Recreation Leader	854.70	777.37	1,632.07	
Bartholomew, M	Recreation Leader	887.26	846.56	1,733.82	
Burnett, M	Recreation Leader	640.78	776.15	1,416.93	
Calhoun, K	Field Supervisor	167.20	334.40	501.60	
Chairez, A	Events Staff		429.24	429.24	
Elston, N	Aquatics	155.00	116.25	271.25	
Fisher, S	Events/Rec Leader	40.70	69.19	109.89	
Garrard, M	Aquatics	62.00		62.00	
Garvin, G	Events/Field Sup/Rec Leader	919.82	846.56	1,766.38	
Hallstrom, C	Aquatics	77.50		77.50	
Hallstrom, E	Aquatics	284.78	152.21	436.99	
Henry, H	Aquatics	62.00		62.00	
Ibarra, K	Recreation Leader	569.80	537.24	1,107.04	
Immoos, M	Field Supervisor	83.60	167.20	250.80	
Isaacson, B	Aquatics		256.35	256.35	
Jennings, E	Aquatics	62.79		62.79	
Kenyon, H	Aquatics	24.42		24.42	
Ketsdever, S	Aquatics	46.50		46.50	
Kirkpatrick, B	Aquatics		44.77	44.77	
Larsen, E	Aquatics	105.82		105.82	
Layna, S	Events		521.85	521.85	
Londeree, A	Aquatics	298.99	56.71	355.70	
Mohle, K	Aquatics	179.08		179.08	
Mohle, T	Aquatics	244.20		244.20	
Newell, J	Events	91.98		91.98	
Orozco, A	Events	106.47		106.47	
Rodriguez, M	Aquatics	24.42		24.42	
Smith, C	Recreation Leader	305.25		305.25	
Vela, A	Recreation Leader	1,054.13	984.94	2,039.07	
				38,927.26	158,868.65
<u>PARK POLICE</u>					
Beth-Ann Johnson	Interim - Chief	9,800.00	11,200.00	21,000.00	
I Patterson	Sergeant	1,635.15	1,545.96	3,181.11	
				-	

		<u>Sept 1-15</u>	<u>Sept 16-30</u>	<u>Total</u>	<u>YTD</u>
K Bivians	Officer	580.08	580.08	1,160.16	
K Chumber	Officer	149.63	195.67	345.30	
Davis, T	CSO	78.56	78.56	157.12	
C Harnal	Officer			-	
Lethbridge, J	Officer	1,304.33	1,510.63	2,814.96	
J Mohamed	Ranger	695.91	690.56	1,386.47	
T Noonan	Officer	437.38	184.16	621.54	
T Schubin	Officer	506.44	861.54	1,367.98	
M VanCamp	Ranger	511.92	511.92	1,023.84	
				33,058.48	102,709.48

MAINTENANCE

David Price	Park Maintenance III	2,816.37	2,816.37	5,632.74	
Geoffrey, Putt	Park Maintenance	1,884.39	1,884.39	3,768.78	
Steve Clark	Park Maintenance II	1,884.39	1,884.39	3,768.78	
Maura Jacobs	Park Maintenance II	1,884.39	1,884.39	3,768.78	
A Guzman	Park Maintenance	824.46	765.24	1,589.70	
Huddleston, R	Park Maintenance	655.92	655.92	1,311.84	
W Khan	Park Maintenance	974.77	947.44	1,922.21	
Charles Lee	Park Maintenance	1,714.77	1,576.80	3,291.57	
W Ligsay	Park Maintenance	571.89	519.90	1,091.79	
				-	
MAINTENANCE TOTAL				26,146.19	78,948.06

TOTAL SALARIES	62,171.95	63,427.92	125,594.87	423,160.75
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ADDITIVES, TAXES AND BENEFITS

Auto and Cell Phone Allowance	150.00	150.00	300.00	900.00
Social Security/Medicare	3,040.13	3,046.28	6,086.41	19,129.51
PARS	573.83	563.19	1,137.02	5,357.61
State Unemployment Insurance	61.48	58.21	119.69	1,375.99
Health		20,608.84	20,608.84	61,826.52
Dental		887.73	887.73	2,613.96
VSP		180.20	180.20	582.90
Disability Insurance		521.22	521.22	1,003.91
PERS Retirement		14,925.50	14,925.50	54,725.48
CAPRI - Workers Compensation		22,267.00	22,267.00	44,534.00
Total Additives			67,033.61	192,049.88
Total Additives & Salaries			192,628.48	615,210.63
Year To Date Payroll Total			615,210.63	

ITEM: CONSENT AGENDA - #4 E
 FULTON-EL CAMINO RECREATION AND PARK DISTRICT

CLAIMS REPORT
 September 1 - 30, 2023

Fund	No.	County Code	District Division Program	Code Title and Vendor	Description	Amount	Code Total
General	9-37	2005	2300	ADVERTISING, LEGAL NOTICES	Daily Journal - Publication Serves for Legal Resolutions Notice	430.95	430.95
General	9-37	2029	1100	BUSINESS MEETING EXPENSE	Local Dumpster Rental - Portable Toilet Rental	495.00	495.00
General	9-6	2031	2300	BUSINESS TRAVEL	Mileage Reimbursement	32.55	175.72
General	9-15	2031	2300	Beshara, Doumia	Mileage Reimbursement	24.37	
General	9-37	2031	4400	Montijo, Linda	Round Table	96.30	
General	9-37	2031	2300	US BANK	Carol Miller Justice Center - Parking	5.00	
General	9-37	2031	2300	US BANK	Sac County Public Garage - Parking	1.75	
General	9-37	2031	2300	US BANK	Sac County Public Garage - Parking	12.25	
General	9-37	2031	2300	US BANK	Sac County Public Garage - Parking	1.75	
General	9-37	2031	2300	US BANK	Sac County Public Garage - Parking	1.75	
General	9-37	2038	2100	EMPLOYEE RECOGNITION	Flowers.com -	106.53	319.29
General	9-37	2038	2100	US BANK	Hobby Lobby - Chief Brown's Retirement Supplies	25.00	
General	9-37	2038	2100	US BANK	Railey's - Refreshments for Chief Brown's Retirement Ceremony at Board Meeting	32.67	
General	9-37	2038	2100	US BANK	Dug Out Deli - Monthly Staff Meeting during Lunch	155.09	
General	9-37	2051	2400	INSURANCE	The Event Helper - Insurance policy for an event	134.00	520.00
General	9-37	2051	2400	US BANK	The Event Helper - Insurance policy for an event	134.00	
General	9-37	2051	2400	US BANK	The Event Helper - Insurance policy for an event	134.00	
General	9-37	2051	2400	US BANK	The Event Helper - Insurance policy for an event	118.00	
General	9-37	2061	2100	MEMBERSHIP	Rotary Club of Arden - Quarterly Lunch and Dues Charge	525.00	555.00
General	9-37	2061	2100	US BANK	Rotary Club of Arden - Lunch for Park Police Chief	30.00	
General	9-37	2076	2300	OFFICE SUPPLIES	Amazon - Office Supplies	24.76	966.03
General	9-37	2076	2300	US BANK	Amazon - District Office Cameras	140.06	
General	9-37	2076	2300	US BANK	California Dept. of Tax & Fee Admin. - Service Charge for CC payment	1.00	
General	9-37	2076	2300	US BANK	California Dept. of Tax & Fee Admin - Sales & Uses Tax for Howe Park Concessions	22.00	
General	9-37	2076	2300	US BANK	Amazon - Misc. Office Supplies	68.71	
General	9-37	2076	2300	US BANK	CostCo Wholesale - Printer Papers and Bottled Water	191.75	
General	9-37	2076	2300	US BANK	J & J Locksmith's - 2 Copies of Executive Office Keys & Hide-A-Key	15.62	
General	9-37	2076	2300	US BANK	Amazon - File Folders, Bankers Box, Avery Printable Business Cards	142.73	
General	9-37	2076	2300	US BANK	Amazon - Printer Papers	65.85	
General	9-37	2076	2300	US BANK	Amazon - Office Supplies	84.01	
General	9-37	2076	2300	US BANK	Stanton Office Machines - Unpaid Sales Tax on Prior Invoice	29.48	
General	9-41	2076	2300	Wizix Technology Group Inc.	Shipping Costs	14.50	
General	9-42	2076	2300	Wizix Technology Group Inc.	Shipping Costs	19.50	
General	9-43	2076	2300	Wizix Technology Group Inc.	Staples for the Copier	146.06	
Assess#1	9-37	2104	4200	AG/HORT SUPPLIES	Home Depot - Treated Tree Stakes	26.34	309.74
Assess#1	9-37	2104	4200	US BANK	Home Depot - Red Colored Mulch for the District Office Outside Entry	128.33	
Assess#1	9-37	2104	4200	US BANK	Home Depot - Red Colored Mulch for the District Office Outside Entry	38.50	
Assess#1	9-37	2104	4200	US BANK	Home Depot - Red Colored Mulch for the District Office Outside Entry	116.57	
General	9-37	2111	4300	BUILD MAINT SERVICES	Home Depot - Shop Building Door Repair	39.80	131.10

Fund	No.	County Code	District Division Program	Code Title and Vendor	Description	Amount	Code Total
Assess#1	9-37	2111	4600	US BANK	4Wires Appliances Repair & Services - Refrigerator Repair Edison Property Unit B	91.30	
Assess#1	9-37	2112	4600	BUILD MAINT SUPPLIES			736.93
Assess#1	9-16	2122	4500	US BANK	Best Buy - Amana 5.1 Cu. Ft. Freestanding Gas Range - Edison Property Unit B	736.93	
Assess#1	9-17	2122	4500	CHEMICAL SUPPLIES			2,398.15
Assess#1	9-17	2122	4500	Northstar Chemical	Sodium Hypochlorite	1,199.07	
Assess#1	9-17	2122	4500	Northstar Chemical	Sodium Hypochlorite	1,199.08	
396A	9-37	2132	4200	ELECTRICAL MAINT SUPPLIES			325.79
Assess#1	9-37	2142	4200	US BANK	Commerical Lighting - T8 4' 18W 50K Frosted INF/DW/Led	325.79	
Assess#1	9-37	2142	4200	LAND IMP MAINT SUPPLIES			2,374.95
Assess#1	9-37	2142	4200	US BANK	Amazon - Replace the Vandalized Little Library	317.26	
Assess#1	9-37	2142	4200	US BANK	Home Depot - District Office Water Filter hardware	16.46	
Assess#1	9-37	2142	4200	US BANK	Home Depot - District Office Water Filter Dual Stage System	155.67	
Assess#1	9-37	2142	4200	US BANK	Ewing Irrigation - Irrigation supplies and misc tools	379.15	
Assess#1	9-37	2142	4200	US BANK	Grainger - 20 Green Brute Vented Trash Container at Boho Park	1,506.41	
Assess#1	9-37	2152	4500	MECH SYSTEMS MAINT SUPL			15.73
Assess#1	9-37	2162	4200	US BANK	Home Depot - Pool slide hardware	15.73	
Assess#1	9-37	2162	4200	PAINTING SUPPLIES			97.44
Assess#1	9-37	2162	4200	US BANK	Home Depot - 6pk Spray Paint for Job Box	41.89	
Assess#1	9-37	2162	4200	US BANK	Home Depot - Grey Paint, Rollers to Cover Graffiti on HandBall Wall	55.55	
Assess#1	9-37	2167	4200	PLUMBING MAINT SERVICES			750.00
Assess#1	9-8	2167	4200	Emerald Green Landscape Services	Replaced Leaking Irrigation Valve - Howe Softball Field	385.00	
Assess#1	9-9	2167	4200	Emerald Green Landscape Services	Repair Non-Functioning Valve and Wires - Howe Softball Field	365.00	
Assess#1	9-37	2168	4200	PLUMBING SUPPLIES			2,145.50
Assess#1	9-37	2168	4200	US BANK	Home Depot - Cover for coupler box	21.52	
Assess#1	9-37	2168	4200	US BANK	Ewing Irrigation - Cottage Park Irrigation	169.71	
Assess#1	9-37	2168	4200	US BANK	Ewing Irrigation - Tools to locate in Ground Valvues, Multi Tool, Roatator, Adjustment	1,954.27	
General	9-14	2171	4400	Real Property Rent			2,713.49
Assess#1	9-27	2191	4200	McClellan Park/MP Holdings LLC	October 2023 Police Office Rent	2,713.49	
Assess#1	9-28	2191	4500	ELECTRICITY			7,279.69
Assess#1	9-29	2191	4600	SMUD	Electric Bill	3,888.23	
Assess#1	9-30	2191	4600	SMUD	Electric Bill - Pool	1,976.10	
Assess#1	9-18	2192	4200	SMUD	Electric Bill - Edison	485.17	
Assess#1	9-19	2192	4500	SMUD	Electric Bill	930.19	
Assess#1	9-19	2192	4500	GAS	Gas Bill	69.39	
Assess#1	9-19	2192	4500	PG&E	Gas Bill (Pool)	19.45	
Assess#1	9-37	2193	4200	REFUSE DISPOSAL			2,376.22
Assess#1	9-37	2193	4600	US BANK	Republic Services - Monthly Trash, Recycle and Organic Services at 3097 Cottage	540.17	
Assess#1	9-37	2193	4600	US BANK	Republic Services - Monthly Trash Services at Edison Ave	200.07	
Assess#1	9-37	2193	4200	US BANK	Republic Services - Monthly Trash & Recycle Services at 2201 Cottage Way	1,635.98	
Assess#1	9-23	2195	4200	SEWAGE DISPOSAL			1,706.17
Assess#1	9-24	2195	4600	Sacramento County Utilities	Utility Billing	1,017.38	
Assess#1	9-37	2195	4200	Sacramento County Utilities	Utility Billing - Edison	672.80	
General	9-2	2197	2300	US BANK	Zoom - Monthly Service Charge for Zoom One Pro	15.99	
General	9-3	2197	4200	TELEPHONE			1,276.60
General	9-35	2197	2300	AT&T	Phone Bill	28.94	
General	9-37	2197	2300	AT&T	Phone Bill	46.25	
General	9-37	2197	2300	Telelink Business Telephone	Main Office Phone Bill	366.00	
General	9-37	2197	2300	US BANK	T-Mobile - Cell Service	303.27	
General	9-37	2197	4400	US BANK	Verizon Wireless- Cell Services for the MDT Computer for Park Police	532.14	
Assess#1	9-31	2198	4200	WATER			52,178.58
Assess#1	9-31	2198	4200	SSWD	Water Bill 036514 - Cottage Park	5,578.44	
Assess#1	9-31	2198	4200	SSWD	Water Bill 036516 - Howe Park	9,930.06	
Assess#1	9-31	2198	4200	SSWD	Water Bill 046262 - Seely Park	1,526.76	

Fund	No.	County Code	District Division Program	Code Title and Vendor	Description	Amount	Code Total
Assess#1	9-31	2198	4200	SSWD	Water Bill 46263 - Bellview Park	1,185.72	
Assess#1	9-31	2198	4200	SSWD	Water Bill 046267 - Santa Anita	1,422.76	
Assess#1	9-31	2198	4200	SSWD	Water Bill 046271 - Bohemian Park	2,435.70	
Assess#1	9-31	2198	4600	SSWD	Water Bill 036678 (2332 Edison)	67.23	
Assess#1	9-32	2198	4600	SSWD	Water Bill 037528-01 (2328 Edison)	80.96	
Assess#1	9-33	2198	4200	SSWD	September for August Water Bill 036514 - Cottage Park	7,016.10	
Assess#1	9-33	2198	4200	SSWD	September for August Water Bill 036516 - Howe Park	13,069.98	
Assess#1	9-33	2198	4200	SSWD	September for August Water Bill 046262 - Seely Park	2,604.27	
Assess#1	9-33	2198	4200	SSWD	September for August Water Bill 46263 - Bellview Park	1,567.92	
Assess#1	9-33	2198	4200	SSWD	September for August Water Bill 046271 - Bohemian Park	2,115.13	
Assess#1	9-33	2198	4600	SSWD	September for August Water Bill 036678 (2332 Edison)	3,448.53	
Assess#1	9-33	2198	4600	SSWD	September for August Water Bill 037528-01 (2328 Edison)	80.03	
Assess#1	9-33	2198	4600	SSWD	September for August Water Bill 037528-01 (2328 Edison)	48.99	
							4,905.55
General	9-37	2205	4400	AUTOMOTIVE MAINT SERV	Central Valley Towing - Tow/Hook Fee for Dodge Charger	65.00	
General	9-37	2205	4400	US BANK	Ok Tire Automotive - Credit for Incorrect Invoice billed and paid	(551.39)	
General	9-37	2205	4400	US BANK	Ok Tire Automotive - 2 New Tires on the Chevy Tahoe and leak repair. See Credit ab	666.24	
Assess#1	9-37	2205	4200	US BANK	Electric Motorsports - GEM Cart Replacement Batteries	3,220.58	
Assess#1	9-37	2205	4200	US BANK	Cooks Auto Repair - Old F150 Oil Change	104.70	
Assess#1	9-37	2205	4200	US BANK	The Car Czar - Repaired A/C in White Van	231.98	
Assess#1	9-37	2205	4200	US BANK	The Car Czar - 97 F350 Sliding Door Lock Cable Remove and Replace	640.69	
Assess#1	9-37	2205	4200	US BANK	Radial Tire Service - Service on New F150 and Dodge Truck - Oil Filter, Air Filter Cha	356.42	
Assess#1	9-37	2205	4200	US BANK	J & J Locksmiths - Numerous Keys made	42.45	
Assess#1	9-37	2205	4200	US BANK	J & J Locksmiths - Old F150 Rekey and Programming of a Chip Key	128.88	
							63.30
Assess#1	9-37	2206	4200	US BANK	Racing Products Warehouse/Tognottis - Vehicle Deodorant for F150 & Vans	10.75	
Assess#1	9-37	2206	4200	US BANK	Target - Kitty Litter to clean-up Oil Spills from Cars, Trucks and Equip.	52.55	
							1,112.04
Assess#1	9-37	2226	4200	EXPENDABLE TOOLS	Home Depot - Tree Pruner	75.40	
Assess#1	9-37	2226	4200	US BANK	Harbor Freight - Howe Shop tools and metal detector	230.62	
Assess#1	9-37	2226	4200	US BANK	Amazon - Key tags for shop keys	20.35	
Assess#1	9-37	2226	4200	US BANK	Home Depot - Screws for Shop & Trash Bags	42.51	
Assess#1	9-37	2226	4200	US BANK	Home Depot - Hoe's and Tree Hand Saw for Howe Shop	96.91	
Assess#1	9-37	2226	4200	US BANK	Home Depot - Box Cutter & Blades for Staff	32.26	
Assess#1	9-37	2226	4200	US BANK	Harbor Freight - Shop Tools & Supplies	121.23	
Assess#1	9-37	2226	4200	US BANK	Harbor Freight - Shop Wrenches & Ratchets	64.38	
Assess#1	9-37	2226	4200	US BANK	Home Depot - Water Pump for Howe	117.45	
Assess#1	9-37	2226	4200	US BANK	Home Depot - Sawzaw Blades for Pruning	25.80	
Assess#1	9-37	2226	4200	US BANK	Home Depot - Cutting & Sanding Disks for Shop	21.49	
Assess#1	9-37	2226	4200	US BANK	Harbor Freight - Dust Pan for Cleanin BBQ Pits at Cottage	10.76	
Assess#1	9-37	2226	4200	US BANK	Home Depot - Hog Rings to Secure open Chainlink Fence at Boho/Edison Property	10.45	
Assess#1	9-37	2226	4200	US BANK	Home Depot - Paint Brush to Stain the Little Library and a Hose Nozzle	17.88	
Assess#1	9-37	2226	4200	US BANK	Home Depot - Shelf Pins for Little Library	4.23	
Assess#1	9-37	2226	4200	US BANK	Home Depot - Supplies to Repair Vandalized Chain Link Fence at Boho Park	8.54	
Assess#1	9-37	2226	4200	US BANK	Ewing Irrigation - Folded Razor Saw and Alum Orchard Lopper	93.78	
Assess#1	9-37	2226	4200	US BANK	J Smith & Sons - Alarm Programming at District & Maintenance Office	118.00	
							3,508.55
General	9-7	2236	4400	FUEL/LUBRICANT SUPPLIES	Fuel Costs for Period 3	2,101.78	
Assess#1	9-37	2236	4200	Sacramento County	AMPM - Gas for White Van	98.01	
Assess#1	9-37	2236	4200	US BANK	AMPM - Gas for White Van	135.00	
Assess#1	9-37	2236	4200	US BANK	AMPM - Gas for Blue Van	92.51	
Assess#1	9-37	2236	4200	US BANK	Barnes Welding Supply - Compressed or Liquefied Gas for Shop Welder	164.78	
Assess#1	9-37	2236	4200	US BANK	Chevron - Fuel for Rotary Van	104.65	

Fund	No.	County Code	District Division Program	Code Title and Vendor	Description	Amount	Code Total
Assess#1	9-37	2236	4200	US BANK	Chevron - Fuel for Old F150	102.32	
Assess#1	9-37	2236	4200	US BANK	Chevron - Fuel for Jerry Cans	46.26	
Assess#1	9-37	2236	4200	US BANK	Chevron - Fuel for New F150	87.93	
Assess#1	9-37	2236	4200	US BANK	Chevron - Fuel for Old F150	86.57	
Assess#1	9-37	2236	4200	US BANK	Chevron - Fuel for Jerry Cans	56.49	
Assess#1	9-37	2236	4200	US BANK	Chevron - Fuel for Old F150	85.76	
Assess#1	9-37	2236	4200	US BANK	Chevron - Fuel for New F150	91.56	
Assess#1	9-37	2236	4200	US BANK	Chevron - Gas for New F150	100.38	
Assess#1	9-37	2236	4200	US BANK	Chevron - Fuel for Old F150	92.85	
Assess#1	9-37	2236	4200	US BANK	Chevron - Fuel for Jerry Cans	61.70	
General	9-20	2275	2300	RENTS/LEASES			1,285.59
General	9-20	2275	2300	Plitney Bowes	Postage Meter Lease	169.59	
General	9-21	2275	2300	Plitney Bowes	Postage Meter Lease	800.00	
General	9-39	2275	2300	Wizix Technology Group Inc.	Equipment Contract for Copier/Printers	316.00	
Assess#1	9-37	2291	4200	OTHER EQUIP MAINT SERV			3,652.35
Assess#1	9-37	2291	4200	US BANK	Security Contractor Services - Bohemian Park Rubber Fence Rental	180.00	
Assess#1	9-37	2291	4200	US BANK	Pappe Machinery - Mower Blade, Arm Repair	3,472.35	
Assess#1	9-37	2292	4200	OTHER EQUIP MAINT SUPPLIES			33.38
Assess#1	9-37	2292	4200	US BANK	Home Depot - N95 Masks for General Maintenance Work	33.38	
Assess#1	9-37	2314	4200	PERSONAL EQUIPMENT			752.78
Assess#1	9-37	2314	4200	US BANK	Drink LMNT - Electrolyte mix for prevention of heat related health issues	136.00	
Assess#1	9-37	2314	4200	US BANK	Amazon - Water bottles for staff during Summer heat	31.24	
Assess#1	9-37	2314	4200	US BANK	Red Wing Store - Boot Replacement for D. Price	200.00	
Assess#1	9-37	2314	4200	US BANK	Aramark - Uniform Services	288.85	
Assess#1	9-37	2314	4200	US BANK	Primo Water - Monthly Bottled Water Service in Shop for Maintenance Workers	96.69	
Assess#1	9-37	2322	4200	CUSTODIAL SUPPLIES			521.68
General	9-37	2322	2400	US BANK	Amazon - Bissell Commercial Pro Upright Dirt Cup Vacuum	151.93	
General	9-37	2322	2400	US BANK	Amazon - Dryser Commercial Mop Bucket with Side Press Wringer	64.64	
General	9-37	2322	4300	US BANK	Best Buy - Bissell Little Green ProHeat Corded Handheld Deep Cleaner	144.27	
General	9-37	2322	4300	US BANK	Best Buy - 3-year Accidental Geek Squad Protection for Bissell	34.99	
General	9-37	2322	4300	US BANK	Amazon - District Office Air Filters	52.71	
General	9-37	2322	4301	US BANK	Home Depot - Cleaning Supplies	40.86	
General	9-37	2322	4300	US BANK	Target - Laundry Soap	22.08	
Assess#1	9-37	2322	4200	US BANK	Home Depot - Bug Spray	10.20	
General	9-1	2531	4400	LEGAL SERVICES			685.00
General	9-1	2531	4400	Angelo Kliday & Kiduff	DEK Phone Call, BAK Message Review	285.00	
General	9-5	2531	2300	Bartkiewicz, Kronick & Shanahan	Legal Services	400.00	
General	9-37	2551	2100	PLANNING SERVICES			12,530.00
General	9-37	2551	2100	US BANK	UPS Store - Notary Fees	15.00	
General	9-37	2551	2100	US BANK	Ups Store - Second Notary for SAM.gov Submissions	15.00	
Assess#2	9-36	2551	2300	Urban Futures, Inc.	Consulting Survey/Public Voter Opinion Services Poll	12,500.00	
General	9-4	2591	2300	OTHER PROFESSIONAL SERV			23,582.18
General	9-4	2591	2300	Aura Planning Inc.	Boho Mobility Project Phase II	5,650.00	
General	9-37	2591	2300	US BANK	ITS - IT Support	1,583.45	
General	9-37	2591	4400	US BANK	Motorola Solutions - Annual Video Subscription Services	4,920.39	
Assess#1	9-11	2591	4200	Indermill Aquatics	Howe Pond Maintenance	575.00	
Assess#1	9-12	2591	2300	Kaiser Foundation Health Planc, Inc.	Pre-Employment Physical Exam	142.00	
Assess#1	9-25	2591	2300	SCL Consulting	Assessment Administration Services FY 2023-24	3,843.47	
Assess#1	9-37	2591	4600	US BANK	Sacramento County DRR - Code Enforcement Violation at 2328 Edison Ave	531.41	
Assess#1	9-37	2591	4200	US BANK	Recycling Industries - Recycling Services for District Office	45.00	
Assess#1	9-37	2591	4500	US BANK	Roto-Rooter - Replace broken flush valve and proximity sensor at the Cottage Pool	1,850.00	
Assess#1	9-37	2591	4200	US BANK	EcoGuard Pest Mgmt - Monthly Pest Control Services	61.00	
Assess#1	9-37	2591	4200	US BANK	Animal Damage Mgmt. - Monthly Pest Control Howe Park	125.00	
Assess#1	9-37	2591	4600	US BANK	Millennium Termite - Bi-Monthly Pest Control Services at Edison Ave.	99.00	

Fund	No.	County Code	District Division Program	Code Title and Vendor	Description	Amount	Code Total
Assess#1	9-37	2591	4200	US BANK	Millennium Termite - Bi-Monthly Pest Control Services at 3097 Cottage Way	79.00	
Assess#1	9-37	2591	4200	US BANK	Millennium Termite - Bi-Monthly Pest Control Services at 2201 Cottage Way	85.00	
Assess#1	9-37	2591	4200	US BANK	Millennium Termite - Sentricon Services at 2201 & 3097 Cottage Way	149.00	
Assess#2	9-25	2591	2300	SCI Consulting	Assessment Administration Services FY 2023-25	3,843.46	
General	9-34	2811	2300	Streamline	Monthly Website Upkeep Subscription	298.00	298.00
General	9-37	2852		RECREATIONAL SUPPLIES			3,830.84
General	9-10	2852	3201	US BANK	River City Parking - Parking for Rivercats fieldtrip	15.00	
General	9-22	2852	3405	GSSA	Softball Officials	2,000.34	
General	9-26	2852	3624	Robinson's Taekwondo	August Gymnastics	232.00	
General	9-37	2852	3715	US BANK	Scott, Kori	112.00	
General	9-37	2852	3532	US BANK	Canva.com - Banner for the yard sale	76.50	
General	9-37	2852	3501	US BANK	Smart & Final - Swim lesson rewards	18.99	
General	9-37	2852	3200	US BANK	Smart & Final - Swim lesson rewards	33.98	
General	9-37	2852	3201	US BANK	River City Parking - Parking for Rivercats fieldtrip	15.00	
General	9-37	2852	3203	US BANK	Sacramento River Cats - Tickets for fieldtrip	198.00	
General	9-37	2852	3203	US BANK	Smart & Final - Afterschool snacks	257.21	
General	9-37	2852	3203	US BANK	Dollar Tree - Afterschool Kindergarten homework items	24.34	
General	9-37	2852	3203	US BANK	OfficeMax/Depot - Afterschool student folders	113.93	
General	9-37	2852	3203	US BANK	Smart & Final - Afterschool table cleaner and cups	39.39	
General	9-37	2852	3203	US BANK	Container Store - Afterschool organization	25.83	
General	9-37	2852	3203	US BANK	WhenToWork, Inc. - Afterschool Schedule App.	110.00	
General	9-37	2852	3410	US BANK	Home Depot - Pickle Ball Knox Box Retro Fit	62.18	
General	9-37	2852	3410	US BANK	Home Depot - Pickle Ball Knox Box Install	62.11	
General	9-37	2852	3410	US BANK	Home Depot - Pickle Ball Knox Box Lock Clamps	51.68	
General	9-38	2852	3677	Wehrman, Ann	August Gentle Yoga Classes	60.40	
Assess#1	9-37	2852	4200	US BANK	Signs Now - Signs for Softball Fields	213.75	
Assess#1	9-37	2852	4200	US BANK	Bases Loaded - Base Plugs for Field Prep.	108.21	
General	9-37	2898	2400	OTHER OPER EXP SUPL			1,750.60
General	9-37	2898	4400	US BANK	Amazon - Utility Rolling Food Cart	116.26	
General	9-37	2898	4400	US BANK	Full Identity - ID Badges for Chief Johnson and R. Erickson	76.50	
General	9-37	2898	4400	US BANK	Deputy - Monthly Charges for Scheduling Software	78.87	
General	9-37	2898	4400	US BANK	Host Gator - Shared Host Monthly Plan Charges	11.95	
General	9-37	2898	4400	US BANK	J & J Locksmith's - Keys for Files in Park Police Office	2.69	
General	9-37	2898	4400	US BANK	Home Depot - Misc. Supplies for Park Police Office	21.49	
General	9-37	2898	4400	US BANK	Motorola Solutions - Desk Chargeer and 6 Body Mounts	548.45	
General	9-40	2898	2300	Wizix Technology Group Inc.	Copier Meter Charge	860.70	
Assess#1	9-37	2898	4500	US BANK	Home Depot - Misc hardware for Pool Equip.	7.43	
Assess#1	9-37	2898	4200	US BANK	Target - Bottled Water for Monthly Staff Meeting	22.31	
Assess#1	9-37	2898	4200	US BANK	Osprey 1 Convenience Store - Ice for Monthly Staff Meeting	3.95	
General	9-37	2899	2400	OTHER OPER EXP SERV			376.00
General	9-37	2899	4202	US BANK	Four Ace Elect. Corp - Diagnose snf fix wiring on the outlet of the projector	376.00	
General	9-13	4202	5200	IMPROVEMENTS OTHER THAN BUILDINGS			351.50
				KASL Consulting Engineers	Howe Bridges Replacement Project		
					Total Month of September 2023	139,586.80	139,586.80
					YTD Total	467,041.71	

Chair, Board of Directors

Secretary, Board of Directors

**ITEM: CONSENT AGENDA #4 F
 FULTON-EL CAMINO RECREATION AND PARK DISTRICT
 REVOLVING FUND REPORT - BANK OF THE WEST
 September 1 - 30, 2023**

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Description</u>	<u>Deposits</u>	<u>Payments</u>	<u>Balance</u>
			Beginning Balance			\$21,951.78
09/05/23	ACH	Toshiba Financial	Copier Lease		\$265.20	21,686.58
09/05/23	ACH	Financial Leasing	Chevy Van Turf Renvator Lease Payment		433.34	21,253.24
09/05/23	ACH	Financial Leasing	Sports Lighting Lease Payment		1,016.41	20,236.83
09/14/23	ACH	Guardian	September Dental and Vision Ins.		521.22	19,715.61
09/12/23	1081	Empower	Retirement Plan Expenses		120.00	19,595.61
09/15/23	1082	Dozella Graphics	Create/Design FEC Logo and Dog Park Sign		395.00	19,200.61
09/22/23	1083	Superior Fence Const.	Seely Park Fence Replacement		2,429.00	16,771.61
09/25/23	1084	LAFCO	Agency Contribution		376.00	16,395.61
09/28/23	ACH	AFLAC	Disability Ins.		328.82	16,066.79
Revolving Fund Ending Balance - September 30, 2023						\$16,066.79

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Description</u>	<u>YTD Deposits</u>	<u>YTD Payments</u>
07/05/23	ACH	Financial Leasing	Chevy Van Turf Renvator Lease Payment		\$265.20
07/05/23	ACH	Toshiba Financial	Copier Lease		361.44
07/05/23	ACH	Financial Leasing	Sports Lighting Lease Payment		1,016.41
07/27/23	Deposit		Replenishment	\$9,917.31	
08/02/23	ACH	Toshiba Financial	Copier Lease		378.42
08/02/23	ACH	Financial Leasing	Chevy Van Turf Renvator Lease Payment		265.20
08/02/23	ACH	Financial Leasing	Sports Lighting Lease Payment		1,016.41
08/16/23	1080	Creature Catchers	Skunk Removal		250.00
09/05/23	ACH	Toshiba Financial	Copier Lease		265.20
09/05/23	ACH	Financial Leasing	Chevy Van Turf Renvator Lease Payment		433.34
09/05/23	ACH	Financial Leasing	Sports Lighting Lease Payment		1,016.41
09/14/23	ACH	Guardian	September Dental and Vision Ins.		521.22
09/12/23	1081	Empower	Retirement Plan Expenses		120.00
09/15/23	1082	Dozella Graphics	Create/Design FEC Logo and Dog Park Sign		395.00
09/22/23	1083	Superior Fence Const.	Seely Park Fence Replacement		2,429.00
09/25/23	1084	LAFCO	Agency Contribution		376.00
09/28/23	ACH	AFLAC	Disability Ins.		328.82
Fiscal YTD Transactions - July 01 thru September 30, 2023				\$9,917.31	\$9,438.07

**ITEM: CONSENT AGENDA #4 G
Fulton-El Camino Recreation & Park District Services and Supplies
September 1 - 30, 2023**

@ 25% of the 2023-2024 Fiscal Year

Code/Description	General Fund		PM&RI Assess #1		PM&RI Assess #2		Combined		Total Remaining	Percent Expended
	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023		
(2005) Adv/Reg Notice	-	430.95	431	430.95	431.00	430.95	862	1,292.85	(430.85)	149.98%
2300	-	-	431	430.95	431.00	430.95	862	861.90	0.10	99.99%
3900	-	430.95	-	-	-	-	-	430.95	(430.95)	0.00%
(2024) Periodical/Subscriptions	-	-	-	-	-	-	-	-	-	-
2100	-	-	-	-	-	-	-	-	-	-
(2029) Business Mtg Ex	3,550.00	1,717.41	-	-	-	-	3,550	1,717.41	1,832.59	48.38%
1100	3,000.00	1,481.64	-	-	-	-	3,000	1,481.64	1,518.36	49.39%
2100	350.00	235.77	-	-	-	-	350	235.77	114.23	67.36%
2300	-	-	-	-	-	-	-	-	-	-
3110	100.00	-	-	-	-	-	100	-	100.00	0.00%
4200	100.00	-	-	-	-	-	100	-	100.00	0.00%
4400	-	-	-	-	-	-	-	-	-	-
(2031) Business Travel	4,500.00	291.08	-	-	-	-	4,500	291.08	4,208.92	6.47%
2100	2,500.00	-	-	-	-	-	2,500	-	2,500.00	0.00%
2300	500.00	194.78	-	-	-	-	500	194.78	305.22	38.96%
3100	500.00	-	-	-	-	-	500	-	500.00	0.00%
4200	-	-	-	-	-	-	-	-	-	-
4400	1,000.00	96.30	-	-	-	-	1,000	96.30	903.70	9.63%
(2035) Ed/Training	14,700.00	1,344.25	1,000	-	800.00	-	16,500	1,344.25	15,155.75	8.15%
2100	3,000.00	-	-	-	-	-	3,000	-	3,000.00	0.00%
2300	1,000.00	449.00	-	-	-	-	1,000	449.00	551.00	44.90%
3100	700.00	-	-	-	-	-	700	-	700.00	0.00%
4200	-	-	-	-	800.00	-	800	-	800.00	0.00%
4400	10,000.00	895.25	-	-	-	-	10,000	895.25	9,104.75	8.95%
4500	-	-	1,000	-	-	-	1,000	-	1,000.00	0.00%
(2038) Employee Recognition	5,000.00	1,028.39	-	-	-	-	5,000	1,028.39	3,971.61	20.57%
2100	5,000.00	1,028.39	-	-	-	-	5,000	1,028.39	3,971.61	20.57%
(2051) Insurance	128,200.00	63,651.00	-	-	-	-	128,200	63,651.00	64,549.00	49.65%
2300	111,200.00	58,359.00	-	-	-	-	111,200	58,359.00	52,841.00	52.48%
2400	4,000.00	1,792.00	-	-	-	-	4,000	-	4,000.00	0.00%
4400	13,000.00	3,500.00	-	-	-	-	13,000	3,500.00	9,500.00	26.92%
(2061) Memberships	14,555.00	4,525.00	-	-	-	-	14,555	4,525.00	10,030.00	31.09%
1100	-	-	-	-	-	-	-	-	-	-
2100	13,455.00	4,360.00	-	-	-	-	13,455	4,360.00	9,095.00	32.40%
3100	600.00	165.00	-	-	-	-	600	165.00	435.00	27.50%
3900	-	-	-	-	-	-	-	-	-	-
4200	-	-	-	-	-	-	-	-	-	-
4400	500.00	-	-	-	-	-	500	-	500.00	0.00%

Fulton-El Camino Recreation & Park District Services and Supplies

September 1 - 30, 2023

@ 25% of the 2023-2024 Fiscal Year

Code/Description	General Fund		PM&RI Assess # 1		PM&RI Assess # 2		Combined		YTD Actual September 1 - 30, 2023	Total Remaining	Percent Expended
	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023			
(2076) Office Supplies	13,000.00	1,534.81	-	-	-	-	13,000	1,534.81	11,465.19	11.81%	
2300	13,000.00	1,534.81	-	-	-	-	13,000	1,534.81	11,465.19	11.81%	
(2081) Postage	4,800.00	28.75	-	-	-	-	4,800	28.75	4,771.25	0.60%	
2300	1,600.00	28.75	-	-	-	-	1,600	28.75	1,571.25	1.80%	
3900	3,200.00	-	-	-	-	-	3,200	-	3,200.00	0.00%	
(2085) Printing-Comm	13,938.00	3,690.92	-	-	-	-	13,938	3,690.92	10,247.08	26.48%	
2300	650.00	-	-	-	-	-	650	-	650.00	0.00%	
3900	8,288.00	2,440.11	-	-	-	-	8,288	2,440.11	5,847.89	29.44%	
4400	5,000.00	1,250.81	-	-	-	-	5,000	1,250.81	3,749.19	25.02%	
(2103) Agric/ Hort Serv	-	-	-	-	-	-	-	-	-	-	
4200	-	-	-	-	-	-	-	-	-	-	
4600	-	-	-	-	-	-	-	-	-	-	
(2104) Agric/ Hort Supp	-	-	309.74	309.74	-	-	1,000.00	309.74	690.26	30.97%	
4200	-	-	309.74	309.74	-	-	1,000.00	309.74	690.26	30.97%	
4600	-	-	-	-	-	-	-	-	-	-	
(2111) Build Main Ser	-	1,544.30	1,000	91.30	-	-	1,000	1,635.60	(635.60)	163.56%	
4300	-	1,544.30	-	-	-	-	-	1,544.30	(1,544.30)	0.00%	
4600	800.00	-	1,000	91.30	-	-	1,000	91.30	908.70	9.13%	
(2112) Build Main Sup	800.00	-	800	3,285.50	-	-	1,600	3,285.50	(1,685.50)	205.34%	
4300	800.00	-	800	3,285.50	-	-	800	-	800.00	0.00%	
4600	-	-	800	3,285.50	-	-	800	3,285.50	(2,485.50)	410.69%	
(2122) Chemical Supp	-	-	25,000	3,370.34	-	-	25,000	3,370.34	21,629.66	13.48%	
4500	-	-	25,000	3,370.34	-	-	25,000	3,370.34	21,629.66	13.48%	
(2131) Electrical Maint. Services	-	-	500	-	-	-	4,000.00	-	4,500.00	0.00%	
4200	-	-	-	-	-	-	4,000.00	-	4,000.00	0.00%	
4300	-	-	-	-	-	-	-	-	-	-	
4600	-	-	500	-	-	-	500	-	500.00	0.00%	
(2132) Electrical Maint. Supplies	-	-	50	325.79	-	-	1,000.00	325.79	724.21	31.03%	
4200	-	-	-	325.79	-	-	1,000.00	325.79	674.21	32.58%	
4300	-	-	-	-	-	-	-	-	-	-	
4600	-	-	50	-	-	-	50	-	50.00	0.00%	
(2141) Land Maint Ser	-	-	-	-	12,750.00	-	159,800.00	12,750.00	147,050.00	7.98%	
4200	-	-	-	-	12,750.00	-	159,800.00	12,750.00	147,050.00	7.98%	
4600	100.00	-	150	17,582.43	-	-	10,250	17,582.43	(7,332.43)	171.54%	
(2142) Land Main Sup	100.00	-	-	17,582.43	-	-	10,100	17,582.43	(7,482.43)	174.08%	
4200	100.00	-	-	17,582.43	-	-	10,100	17,582.43	(7,482.43)	174.08%	
4600	-	-	150	-	-	-	150	-	150.00	0.00%	
(2151) Mechanical Ser	1,200.00	-	200	154.00	-	-	1,500	154.00	1,346.00	10.27%	
4200	-	-	-	-	-	-	100	-	100.00	0.00%	

Fulton-El Camino Recreation & Park District Services and Supplies

September 1 - 30, 2023

@ 25% of the 2023-2024 Fiscal Year

Code/Description	General Fund		PM&RI Assess # 1		PM&RI Assess # 2		Combined		Total Remaining	Percent Expended
	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023		
4300	1,200.00	-	200	154.00	-	-	1,200	-	1,200.00	0.00%
4500	-	-	200	154.00	-	-	200	154.00	46.00	77.00%
4600	-	-	-	-	-	-	-	-	-	-
(2152) Mech. Sys. Sup	-	-	5,000	15.73	3,500.00	-	8,500	15.73	8,484.27	0.19%
4200	-	-	-	-	3,500.00	-	3,500	-	3,500.00	0.00%
4300	-	-	4,500	15.73	-	-	4,500	15.73	4,484.27	0.35%
4500	-	-	500	-	-	-	500	-	500.00	0.00%
(2162) Painting Supplies	-	-	200	97.44	1,500.00	-	1,700	97.44	1,602.56	5.73%
4200	-	-	-	97.44	1,500.00	-	1,500	97.44	1,402.56	6.50%
4600	-	-	200	-	-	-	200	-	200.00	0.00%
(2167) Plumbing Maint Serv	500.00	-	15,500	3,448.00	-	395.00	16,000	3,843.00	12,157.00	24.02%
4200	-	-	12,000	1,555.00	395.00	395.00	12,000	1,950.00	10,050.00	16.25%
4300	500.00	-	-	1,893.00	-	-	500	1,893.00	(1,393.00)	378.60%
4500	-	-	-	-	-	-	-	-	-	-
4600	-	-	3,500	-	-	-	3,500	-	3,500.00	0.00%
(2168) Plumbing Maint Supl	-	-	11,050	12,984.77	-	-	11,050	12,984.77	(1,934.77)	117.51%
4200	-	-	11,000	12,849.85	-	-	11,000	12,849.85	(1,849.85)	116.82%
4300	-	-	-	-	-	-	-	-	-	-
4600	-	-	50	134.92	-	-	50	134.92	(84.92)	269.84%
(2171) Real Property Rent	32,960.00	8,140.47	-	-	-	-	32,960	8,140.47	24,819.53	24.70%
4400	32,960.00	8,140.47	-	-	-	-	32,960	8,140.47	24,819.53	24.70%
(2185) Permit Charges	-	-	8,000	4,006.00	-	-	8,000	4,006.00	3,994.00	50.08%
4200	-	-	5,000	1,538.00	-	-	5,000	1,538.00	3,462.00	30.76%
4500	-	-	3,000	2,468.00	-	-	3,000	2,468.00	532.00	82.27%
(2191) Electricity	-	-	65,000	21,520.12	-	-	65,000	21,520.12	43,479.88	33.11%
4200	-	-	45,000	13,526.25	-	-	45,000	13,526.25	31,473.75	30.06%
4500	-	-	15,000	6,584.76	-	-	15,000	6,584.76	8,415.24	43.90%
4600	-	-	5,000	1,409.11	-	-	5,000	1,409.11	3,590.89	28.18%
(2192) Gas	-	-	18,000	1,015.40	-	-	18,000	1,015.40	16,984.60	5.64%
4200	-	-	2,000	39.34	-	-	2,000	39.34	1,960.66	1.97%
4500	-	-	15,000	976.06	-	-	15,000	976.06	14,023.94	6.51%
4600	-	-	1,000	-	-	-	1,000	-	1,000.00	0.00%
(2193) Refuse Disposal	-	-	25,200	8,213.51	-	-	25,200	8,213.51	16,986.49	32.59%
4200	-	-	22,000	7,613.30	-	-	22,000	7,613.30	14,386.70	34.61%
4600	-	-	3,200	600.21	-	-	3,200	600.21	-	-
(2195) Sewage Disposal	-	-	15,300	2,696.17	-	-	15,300	2,696.17	12,603.83	17.62%
4200	-	-	11,000	2,023.37	-	-	11,000	2,023.37	8,976.63	18.39%
4600	-	-	4,300	672.80	-	-	4,300	672.80	3,627.20	15.65%

Fulton-El Camino Recreation & Park District Services and Supplies

September 1 - 30, 2023

@ 25% of the 2023-2024 Fiscal Year

Code/Description	General Fund		PM&RI Assess # 1		PM&RI Assess # 2		Combined		YTD Actual September 1 - 30, 2023	Total Remaining	Percent Expended
	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023			
(2197) Telephone	13,810.00	3,387.87	-	-	-	-	13,810	3,387.87	10,422.13	24.53%	
2300	10,000.00	2,182.56					10,000	2,182.56	7,817.44	21.83%	
4200	910.00	141.03					910	141.03	768.97	15.50%	
4300							-	-	-	-	
4400	2,900.00	1,064.28	-	-	-	-	2,900	1,064.28	1,835.72	36.70%	
(2198) Water	-	-	157,200	70,450.45	-	-	157,200	70,450.45	86,749.55	44.82%	
4200			155,000	70,059.58			155,000	70,059.58	84,940.42	45.20%	
4600	-	-	2,200	390.87	-	-	2,200	390.87	1,809.13	17.77%	
(2205) Auto Main Serv	13,000.00	1,563.07	7,000	8,297.64	-	-	20,000	9,860.71	10,139.29	49.30%	
4200			7,000	8,297.64			7,000	8,297.64	(1,297.64)	118.54%	
4400	13,000.00	1,563.07					13,000	1,563.07	11,436.93	12.02%	
(2206) Automotive Sup	12,000.00	1,856.55	4,000	93.45	-	-	16,000	1,950.00	14,050.00	12.19%	
4200			4,000	93.45			4,000	93.45	3,906.55	2.34%	
4400	12,000.00	1,856.55					12,000	1,856.55	10,143.45	15.47%	
(2226) Expendable Tool	250.00	(61.95)	-	2,406.91	7,000.00	-	7,250	2,344.96	4,905.04	32.34%	
4200			-	2,406.91	7,000.00	-	7,000	2,406.91	4,593.09	34.38%	
4300	250.00	(61.95)					250	(61.95)	311.95	-24.78%	
(2236) Fuel/Lubricants	28,000.00	4,570.77	20,000	3,626.35	-	-	48,000	8,197.12	39,802.88	17.08%	
4200			20,000	3,626.35			20,000	3,626.35	16,373.65	18.13%	
4400	28,000.00	4,570.77					28,000	4,570.77	23,429.23	16.32%	
(2261) Office Equip Main	500.00	-	-	-	-	-	500	-	500.00	0.00%	
2300	500.00	-					500	-	500.00	0.00%	
(2275) Rent/Lease Eq	8,700.00	1,917.59	-	1,996.40	2,000.00	-	10,700	3,913.99	6,786.01	36.58%	
2300	8,700.00	1,917.59			2,000.00	-	10,700	1,917.59	8,782.41	17.92%	
2400	-	-					-	-	-	-	
4200	-	-	-	1,996.40	-	-	-	1,996.40	(1,996.40)	0.00%	
4300	-	-	-	-	-	-	-	-	-	-	
(2291) Other Equip Main	11,000.00	-	-	15,867.62	6,000.00	-	17,000	15,867.62	1,132.38	93.34%	
4200			-	15,867.62	6,000.00	-	6,000	15,867.62	(9,867.62)	264.46%	
4400	11,000.00	-					11,000	-	11,000.00	0.00%	
(2292) Other Equip Main Supl	-	-	-	33.38	2,000.00	-	2,000	33.38	1,966.62	1.67%	
4200			-	33.38	2,000.00	-	2,000	33.38	1,966.62	1.67%	
(2314) Personal Equip	12,500.00	1,743.21	3,900	1,264.81	-	-	16,400	3,008.02	13,391.98	18.34%	
2400	400.00	1,051.43		1,264.81							
4200	2,100.00	691.78	2,900	-			5,000	691.78	4,308.22	13.84%	
4400	10,000.00	-					10,000	-	10,000.00	0.00%	
4500	-	-	1,000	-			1,000	-	1,000.00	0.00%	
(2322) Custodial Supp	18,000.00	4,490.00	300	10.20	-	-	18,300	4,500.20	13,799.80	24.59%	
4300	18,000.00	4,490.00	300	10.20			18,300	4,500.20	13,799.80	24.59%	

Fulton-El Camino Recreation & Park District Services and Supplies

September 1 - 30, 2023 @ 25% of the 2023-2024 Fiscal Year

Code/Description	General Fund		PM&RI Assess # 1		PM&RI Assess # 2		Combined		YTD Actual September 1 - 30, 2023	Total Remaining	Percent Expended
	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023			
(2332) Food/Catering Supp	-	-	-	-	-	-	-	-	-	-	0.00%
2300	-	-	-	-	-	-	-	-	-	-	0.00%
(2505) Accounting/Fin	10,400.00	-	-	-	-	-	10,400.00	-	10,400.00	10,400.00	0.00%
2300	10,400.00	-	-	-	-	-	10,400.00	-	10,400.00	10,400.00	0.00%
(2507) Property Tax Collec.	17,000.00	-	600	-	-	-	17,600	-	17,600.00	17,600.00	0.00%
2300	17,000.00	-	-	-	-	-	17,000	-	17,000.00	17,000.00	0.00%
4600	-	-	600	-	-	-	-	-	-	-	-
(2531) Legal Services	14,000.00	2,115.00	-	-	-	-	14,000	2,115.00	11,885.00	11,885.00	15.11%
2300	5,000.00	1,670.00	-	-	-	-	5,000	-	-	-	-
4400	9,000.00	445.00	-	-	-	-	9,000	445.00	8,555.00	8,555.00	4.94%
(2551) Planning Service	20,000.00	30.00	-	-	12,500.00	-	32,500	12,530.00	19,970.00	19,970.00	38.55%
1100	-	-	-	-	-	-	-	-	-	-	-
2100	20,000.00	30.00	-	-	-	-	20,000	30.00	19,970.00	19,970.00	0.15%
2300	-	-	-	-	12,500.00	-	12,500	12,500.00	-	-	100.00%
(2591) Other Prof Serv	115,696.00	47,181.18	29,506	18,211.85	23,120.00	3,843.46	168,372	69,236.49	99,085.51	99,085.51	41.13%
2300	37,696.00	25,802.79	9,506	3,985.47	5,120.00	3,843.46	52,372	33,631.72	18,690.28	18,690.28	64.28%
4200	12,000.00	910.00	-	11,186.56	18,000.00	-	30,000	12,096.56	17,903.44	17,903.44	40.32%
4300	1,000.00	234.00	-	-	-	-	1,000	234.00	766.00	766.00	23.40%
4400	65,000.00	20,234.39	-	-	-	-	65,000	20,234.39	44,765.61	44,765.61	31.13%
4500	-	-	15,000	1,878.00	-	-	15,000	1,878.00	13,122.00	13,122.00	12.52%
4600	-	-	5,000	1,161.82	-	-	5,000	1,161.82	3,838.18	3,838.18	23.24%
(2811) Data Processing Service	12,010.00	9,083.00	-	-	-	-	12,010	9,083.00	2,927.00	2,927.00	75.63%
2300	12,010.00	9,083.00	-	-	-	-	12,010	9,083.00	2,927.00	2,927.00	75.63%
(2813) BOE Sales Tax	-	-	-	-	-	-	-	-	-	-	0.00%
2300	-	-	-	-	-	-	-	-	-	-	0.00%
(2819) Election Service	-	-	-	-	-	-	-	-	-	-	0.00%
1100	-	-	-	-	-	-	-	-	-	-	0.00%
(2852) Recreation Supp	46,531.00	15,477.95	500	804.02	-	-	47,031	16,281.97	30,749.03	30,749.03	34.62%
3200	9,500.00	4,492.70	-	-	-	-	9,500	4,492.70	5,007.30	5,007.30	47.29%
3300	4,800.00	1,615.83	-	-	-	-	4,800	1,615.83	3,184.17	3,184.17	33.66%
3400	12,420.00	7,492.74	-	-	-	-	12,420	7,492.74	4,927.26	4,927.26	60.33%
3500	8,052.00	926.74	-	-	-	-	8,052	926.74	7,125.26	7,125.26	11.51%
3550	-	-	-	-	-	-	-	-	-	-	-
3600	6,500.00	609.00	-	-	-	-	6,500	609.00	5,891.00	5,891.00	9.37%
3700	3,750.00	263.60	-	-	-	-	3,750	263.60	3,486.40	3,486.40	7.03%
3800	50.00	-	-	-	-	-	50	-	50.00	50.00	0.00%
3900	1,359.00	77.34	-	-	-	-	1,359	77.34	1,281.66	1,281.66	5.69%
4200	100.00	-	400	-	-	-	500	-	500.00	500.00	0.00%
4500	-	-	100	804.02	-	-	100	804.02	(704.02)	(704.02)	804.02%

Fulton-El Camino Recreation & Park District Services and Supplies

September 1 - 30, 2023

@ 25% of the 2023-2024 Fiscal Year

Code/Description	General Fund		PM&RI Assess # 1		PM&RI Assess # 2		Combined		YTD Actual September 1 - 30, 2023	Total Remaining	Percent Expended
	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023	Budget Totals	YTD Actual September 1 - 30, 2023			
(2898) Othr Opr Exp Su	18,050.00	4,087.41	3,000	212.82	-	-	21,050	4,300.23	16,749.77	20.43%	
2300	9,100.00	2,644.21					9,100	2,644.21	6,455.79	29.06%	
2400	1,500.00	301.94									
4200	-	-	2,000	205.39	-	-	2,000	205.39	1,794.61	10.27%	
4300	50.00	-					50	-	50.00	0.00%	
4400	7,400.00	1,141.26					7,400	1,141.26	6,258.74	15.42%	
4500	-	-	500	7.43			500	7.43	492.57	1.49%	
4600	-	-	500	-			500	-	500.00	0.00%	
(2899) Othr Opr Exp Se	1,000.00	405.21	2,050	29.02	-	-	3,050	434.23	2,615.77	14.24%	
2300	-	-					-	-	-	-	
2400	1,000.00	405.21									
4200	-	-	1,000	-			1,000	-	1,000.00	0.00%	
4300	-	-					-	-	-	-	
4500	-	-	1,000	29.02			1,000	29.02	970.98	2.90%	
4600	-	-	50	-			50	-	50.00	0.00%	
(2915) Compass Ser	2,300.00	-					2,300	-	2,300.00	0.00%	
2300	2,300.00	-					2,300	-	2,300.00	0.00%	
(2987) Land Line Charges	400.00	-					400	-	400.00	0.00%	
4400	400.00	-					400	-	400.00	0.00%	
Services & Supplies	612,950	185,774	420,437	202,852	234,751	29,919	1,268,138	418,545.71	849,592.29	33.00%	
		30.31%		48.25%	115.73%	12.75%					
3210 Interest Expense	-	-									
3220 Bond/Loan Redemption	-	-			29,803.00	14,701.00					
4202 Impy Other Build	59,500	2,795.00	19,500	-	77,464.00	31,000.00					
4202 Improvement Bids	-	-			578,000.00	-	657,000	2,795.00	654,205.00	0.43%	
4303 Vehicles	-	-			60,447.00	-	60,447	-	60,447.00	0.00%	
4303 Equipment	5,000	-			-	-	-	-	-	-	
Capital Totals	64,500	2,795.00	19,500	-	965,714	45,701.00	1,049,714	2,795.00	1,046,919.00	0.27%	
Monthly Totals	677,450	188,569.19	439,937	202,852.11	1,200,465.00	75,620.41	2,317,852	467,041.71	1,850,810.29	20.15%	
		27.84%		46.11%		6.30%					

ITEM: CONSENT AGENDA #5 H
 FULTON-EL CAMINO RECREATION AND PARK DISTRICT

BUDGET REVIEW BY DEPARTMENT
 MONTH ENDING September 30, 2022

Thru 9/30/2023	Department Board -1100						
Code	Description	Budget	To Date Cost	% of Year	% of Budget Spent		
1000	Labor	9,762.00	1,350.00	25	13.83%		
2029	Business Meeting Exp.	3,000.00	0.00	25	0.00%		
2061	Memberships	0.00	0.00	25	0.00%		
Totals		12,762.00	1,350.00	25	10.58%		

Thru	Department							
9/30/2023	General Manager - 2100							
Code	Description	Budget	To Date Cost	% of Year	% of Budget Spent			
1000	Labor	144,976.00	28,614.23	25	19.74%			
2029	Business Meeting Exp.	350.00	219.78	25	62.79%			
2031	Business Travel	2,500.00	0.00	25	0.00%			
2035	Education/Training	3,000.00	0.00	25	0.00%			
2038	Employee Recognition	5,000.00	1,044.38	25	20.89%			
2061	Memberships	13,455.00	4,360.00	25	32.40%			
2551	Planning Services	20,000.00	30.00	25	0.15%			
	Totals	189,281.00	34,268.39	25	18.10%			

Thru	Department	342A			396A			396B			Total	To Date Cost	% of Year	% of Budget Spent	Comments
9/30/2023	Administration -2300	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget					
1000	Labor	428,609.00	0.00	0.00	0.00	428,609.00	245,884.28	57.37%							
2005	Advertising/Legal Notice	0.00	431.00	431.00	431.00	862.00	1,292.85	149.98%					Front Loaded		
2031	Business Travel	500.00	0.00	0.00	0.00	500.00	194.78	38.96%							
2035	Education/Training	1,000.00	0.00	0.00	0.00	1,000.00	449.00	44.90%							
2051	Insurance	111,200.00	0.00	0.00	0.00	111,200.00	58,359.00	52.48%					Front Loaded		
2076	Office Supplies	13,000.00	0.00	0.00	0.00	13,000.00	1,534.81	11.81%							
2081	Postage	1,600.00	0.00	0.00	0.00	1,600.00	28.75	1.80%							
2085	Printing-Commercial	650.00	0.00	0.00	0.00	650.00	0.00	0.00%							
2197	Telephone	10,000.00	0.00	0.00	0.00	10,000.00	2,182.56	21.83%							
2261	Office Equip. Main. Serv.	500.00	0.00	0.00	0.00	500.00	0.00	0.00%							
2275	Rents/Leases Equipment	8,700.00	0.00	0.00	0.00	8,700.00	1,917.59	22.04%							
2332	Office Concessions	0.00	0.00	0.00	0.00	0.00	0.00	0.00%							
2505	Acct./Financial Serv.	10,400.00	0.00	0.00	0.00	10,400.00	0.00	0.00%							
2507	Property Tax Collection	17,000.00	0.00	0.00	0.00	17,000.00	0.00	0.00%							
2531	Legal Services	5,000.00	0.00	0.00	0.00	5,000.00	1,670.00	33.40%							
2591	Other Professional Serv.	37,696.00	9,506.00	5,120.00	5,120.00	52,322.00	33,631.72	64.28%							
2811	Data Processing Services	13,300.00	0.00	0.00	0.00	13,300.00	9,083.00	68.29%							
2899	Other Oper. Exp. Serv.	9,100.00	0.00	0.00	0.00	9,100.00	0.00	0.00%							
3915	Compass Costs	1,300.00	0.00	0.00	0.00	1,300.00	0.00	0.00%							
Totals		669,555.00	9,937.00	18,051.00	697,543.00	371,372.55	53.24%								

Thru	Department	Budget		To Date Cost	% of Year	% of Budget Spent	Budgeted Revenue	To Date Revenue	% of Revenue
9/30/2023	Facility Rentals - 2400								
Code	Description	Budget	To Date Cost	% of Year	% of Budget Spent		Budgeted Revenue	To Date Revenue	% of Revenue
1000	Labor	52,741.00	16,667.97	25	31.60%	*			
1500	Covid SSL	0.00	0.00	25	0.00%		15,000.00	6,495.00	43.30%
2275	Rents/Leases Equipment	50.00	0.00	25	0.00%		85,000.00	26,414.25	31.08%
2314	Personal Equipment	200.00	1,268.00	25	634.00%				
2898	Other Oper. Exp. Sup.	200.00	301.94	25	150.97%				
2899	Other Oper. Exp. Serv.	50.00	405.21	25	810.42%		100,000.00	32,909.25	32.91%
	Totals	53,241.00	18,643.12	25	35.02%				

Thru	Department						
9/30/2023	Recreation Supervision - 3100 & 3110						
Code	Description	Budget	To Date Cost	% of Year	% of Budget Spent		
1000	Labor	19,936.00	0.00	25	0.00%		
2029	Business Meeting Exp.	100.00	0.00	25	0.00%		
2031	Business Travel	500.00	0.00	25	0.00%		
2035	Education/Training	700.00	0.00	25	0.00%		
2061	Memberships	600.00	165.00	25	27.50%		
Totals		21,836.00	165.00	25	75.56%		

Thru	Department	Parks and Grounds										To Date Cost	% of Year	% of Budget Spent	Budgeted Revenue	Revenue Received	% of Revenue		
9/30/2023	Parks/Grounds - 4200	342A	396A	396B	Total														
Code	Description	Budget	Budget	Budget	Budget														
1000	Labor	109,818.00		192,650.00	302,468.00							56,250.95	25	18.60%					
2029	Business Meeting Exp.	10.00	0.00	0.00	10.00							0.00	25	0.00%					
2031	Business Travel	10.00	0.00	0.00	10.00							0.00	25	0.00%					
2035	Education/Training	0.00	0.00	1,000.00	1,000.00							0.00	25	0.00%					
2103	Agric./Hort. Services	0.00	500.00	20,000.00	20,500.00							0.00	25	0.00%					
2104	Agric./Hort. Supplies	0.00	200.00	0.00	200.00							309.74	25	154.87%					
2131	Electrical Maintenance Services	0.00	750.00	0.00	750.00							0.00	25	0.00%					
2132	Electrical Maintenance Supplies	0.00	500.00	0.00	500.00							325.79	25	65.16%					
2141	Land Imp. Maintenance	10.00	5,000.00	0.00	5,010.00							27,125.00	25	541.42%					
2142	Land Imp. Main. Serv.	0.00	18,900.00	0.00	18,900.00							3,207.43	25	16.97%					
2151	Mechanical Sys. Services	0.00	150.00	0.00	150.00							0.00	25	0.00%					
2152	Mechanical Sys. Supplies	0.00	1,000.00	0.00	1,000.00							0.00	25	0.00%					
2162	Painting Supplies	0.00	1,000.00	0.00	1,000.00							97.44	25	9.74%					
2167	Plumbing Maintenance Services	0.00	2,000.00	0.00	2,000.00							1,950.00	25	97.50%					
2168	Plumbing Maintenance Supplies	0.00	6,000.00	0.00	6,000.00							12,849.85	25	214.16%					
2185	Permit Fees	0.00	2,000.00	0.00	2,000.00							1,538.00	25	76.90%					
2191	Electricity	0.00	50,000.00	0.00	50,000.00							13,526.25	25	27.05%					
2192	Gas	0.00	5,500.00	0.00	5,500.00							39.34	25	0.72%					
2193	Refuse Disposal	0.00	18,500.00	0.00	18,500.00							7,613.30	25	41.15%					
2195	Sewage Disposal	0.00	9,500.00	0.00	9,500.00							2,518.37	25	26.51%					
2197	Telephone	3,200.00	0.00	0.00	3,200.00							141.03	25	4.41%					
2198	Water	0.00	130,000.00	0.00	130,000.00							70,059.58	25	53.89%			25,000.00	8,965.50	35.86%
2205	Automotive Main. Serv.	0.00	500.00	0.00	500.00							8,297.64	25	1659.53%					
2206	Automotive Supplies	0.00	1,500.00	0.00	1,500.00							246.75	25	16.45%					
2226	Expendable Tools	0.00	4,000.00	0.00	4,000.00							2,406.91	25	60.17%					
2236	Fuel/Lubricants	0.00	11,000.00	0.00	11,000.00							3,626.35	25	32.97%					
2275	Rents/Leases Equipment	0.00	500.00	0.00	500.00							1,996.40	25	399.28%					
2291	Other Equip. Main. Serv.	0.00	400.00	400.00	800.00							15,867.62	25	1983.45%					
2292	Other Equip. Main. Supplies	0.00	200.00	4,000.00	4,200.00							33.38	25	0.79%					
2314	Personal Equipment	2,000.00	0.00	0.00	2,000.00							1,956.59	25	97.83%					
2551	Planning Services	0.00	0.00	0.00	0.00							0.00	25	0.00%					
2591	Other Professional Serv.	0.00	6,000.00	0.00	6,000.00							13,989.56	25	233.16%					
2811	Data Processing Services	0.00	0.00	0.00	0.00							0.00	25	0.00%					
2852	Recreation Supplies	600.00	25.00	0.00	625.00							804.02	25	128.64%					
2898	Other Oper. Exp. Sup.	0.00	800.00	1,400.00	2,200.00							205.39	25	9.34%					
2899	Other Oper. Exp. Serv.	0.00	50.00	0.00	50.00							0.00	25	0.00%					
Totals		115,648.00	276,475.00	246,450.00	638,573.00							190,741.93	25	29.87%			25,000.00	8,965.50	35.86%

Thru	4400	Department						
09/30/23		Park Police						
	Code	Description	Budget	To Date Cost	% of Year	% of Budget Spent		
	1000	Labor - Admin	364,657.00	102,709.00	25	28.17%		
	4401	FEC Patrol		12,460.84				
	4402	FEC Events - NON RENTAL		0.00				
	4403	Police - Sunrise		0.00				
	4404	Police - Carmichael		4,781.28				
	4405	Police - Rio Linda		5,260.10				
	4406	Police - Fair Oaks		2,254.79				
	4407	Police - Orangevale		1,583.60				
	4408	Training		1,800.99				
	4409	Police - Arden Manor		1,571.20				
	4410	Contracting District Events		3,476.76				
	4411	Police - Arcade Creek		0.00				
	4412	Administration		57,578.40				
	4413	Cal Expo		0.00				
	4414	FEC - RENTAL EVENTS		2,158.56				
	4415	Police - North Highlands		3,923.99				
	4418	Police - Mission Oaks		5,858.49				
		Subtotal	364,657.00	102,709.00	25	28.17%		
	2031	Business Travel	1,000.00	96.30	25	9.63%		
	2035	Education/Training	10,000.00	895.25	25	8.95%		
	2051	Insurance	13,000.00	3,500.00	25	26.92%		
	2061	Memberships	500.00	0.00	25	0.00%		
	2085	Printing-Commercial	5,000.00	1,250.81	25	25.02%		
	2171	Rent/Real Estate	32,960.00	8,140.47	25	24.70%		
	2197	Telephone	2,900.00	1,064.28	25	36.70%		
	2205	Automotive Main. Serv.	13,000.00	1,563.07	25	12.02%		
	2206	Automotive Supplies	12,000.00	1,703.25	25	14.19%		
	2236	Fuel/Lubricants	28,000.00	4,570.77	25	16.32%		
	2291	Other Equip. Main. Serv.	11,000.00	0.00	25	0.00%		
	2314	Personal Equipment	10,000.00	0.00	25	0.00%		
	2531	Legal Services	9,000.00	445.00	25	4.94%		
	2591	Other Professional Serv.	65,000.00	20,234.39	25	31.13%		
	2898	Other Oper. Exp. Sup.	7,400.00	1,141.26	25	15.42%		
	2988	Land Line Charges	400.00	0.00	25	0.00%		
		Subtotal	221,160.00	44,604.85				
		Totals	585,817.00	147,313.85	25	25.15%		

		REVENUE			
Hours		Projected Revenue	Actual Revenue*	% YTD	% Revenue
	Totaled Vehicle		0.00		
	Asset Seizure	0.00	0.00	25	0.00%
520	4403 Sunrise	33,800.00	0.00	25	0.00%
776	4404 Carmichael	50,440.00	20,172.00	25	39.99%
1000	4405 Rio Linda	65,000.00	25,648.50	25	39.46%
576	4406 Fair Oaks	37,440.00	7,705.00	25	20.58%
365	4407 Orangevale	23,725.00	5,896.00	25	24.85%
208	4409 Arden Manor	13,520.00	2,881.00	25	21.31%
0	4410 Contracting District Events	0.00	0.00	25	0.00%
365	4411 Arcade Creek	23,725.00	0.00	25	0.00%
0	4413 Cal Expo	0.00	0.00	25	0.00%
0	4414 FEC - RENTAL EVENTS	0.00	1,280.00	25	0.00%
600	4415 North Highlands	39,000.00	11,725.00	25	30.06%
1456	4418 Mission Oaks	94,640.00	28,341.00	25	29.95%
	Citations	35,000.00	4,951.66	25	14.15%
	Less 40%		(1,432.81)		
	Total	416,290.00	107,167.35	25	25.74%

* Revenue is based upon payments during the month not what is invoiced

Thru	Department												
9/30/2023	Capital Projects												
Code	Description	342A	396A	396B	Total	To Date Cost	% of Year	% of Budget Spent					
		Budget	Budget	Budget	Budget								
4101	Cottage Park Lease	0.00	0.00	0.00	0.00		25	0.00					
4202	Improv Other Than Building	59,500.00	19,500.00	578,000.00	657,000.00	2,795.00	25	42.54%					
4303	Improvement Buildings	0.00	0.00	60,447.00	60,447.00		25	0.00%					
4202	Vehicles	0.00	0.00	0.00	0.00		25	0.00%					
4303	Equipment	5,000.00	0.00	220,000.00	225,000.00		25	0.00%					
	Totals	64,500.00	19,500.00	858,447.00	942,447.00	2,795.00	25.00	29.66%					

Thru	Department												
9/30/2023	Capital Projects												
Code	Description	342A	396A	396B	Total	Revenue	% of Year	% of Budget Rec.					
		Budget	Budget	Budget	Budget	To Date							
5100	Bohemian Park Reimb.	0.00	9,500.00	30,877.00	40,377.00	32,801.00	25	81.24%					
5100	Bohemian Park Ins. Proceeds	0.00	0.00	220,000.00	220,000.00	148,000.00	25	67.27%					
5200	Santa Anita Picnic Shelter Grant	0.00	0.00	60,447.00	60,447.00	0.00	25	0.00%					
5200	Howe Park Volleyball Grant	0.00	0.00	100,000.00	100,000.00	0.00	25	0.00%					
5200	Bohemian Park Design - Prop 68	0.00	0.00	200,000.00	200,000.00	0.00	25	0.00%					
5200	District Wide - Outdoor Equity Grant	0.00	0.00	100,000.00	100,000.00	0.00	25	0.00%					
5200	Howe Bridge Repair Grant - Per Capita	0.00	0.00	197,000.00	197,000.00	0.00	25	0.00%					
	Totals	0.00	9,500.00	908,324.00	917,824.00	180,801.00	25.00	19.70%					

ITEM NO. 5.1 Recognition *Park Hero* Award for Becky Maclay of Happy Tails
Pet Sanctuary

Fulton-EI Camino Recreation and Park District
2201 Cottage Way
Sacramento, CA 95825

STAFF REPORT

To: Board of Directors
From: Emily Ballus, General Manager
Subject: Recognition *Park Hero* Award for Becky Maclay of Happy Tails Pet Sanctuary
Date: October 19, 2023

RECOMMENDATION:

None, celebratory only.

BACKGROUND:

The District continues to be challenged by people abandoning their pets in our parks. Staff continue to find and work with neighbors to rehome dogs, cats, roosters, and ducks. Fortunately, the community has what we call our Park Heros, people who help us help our furry and feathered friends by finding them new homes.

One such *Park Hero* is Becky Maclay of Happy Tails Pet Sanctuary, and we are recognizing Becky tonight for her selfless work on behalf of cats left abandoned in District parks.

About Happy Tails and Rescuing by Becky Maclay

Happy Tails Pet Sanctuary was founded in 1993 by Melinie DiLuck when she realized animals were being abandoned in nearby Sacramento Parks. She saw that some were feral and needed to be spayed/ neutered and fed, and others were friendly, but were afraid due to being dumped in an unfamiliar place. She determined to form a rescue group that could help these cats to live a better life and stop the overpopulation of unwanted animals. I joined Happy Tails in 2003 and was quickly trained to trap and care for feral cats, friendly cats, and everything in between!

I learned that cats form little colonies and are protective of their territory. I learned that a regular feeding area needs to be established for each little colony of cats to effectively trap them when needed. I also learned that If feral cats are spayed/ neutered and fed, they will keep new, unaltered cats away, and the area will not become overpopulated. By getting to know the cats, I can recognize signs of sickness, injury, or other signs that a cat may need to see a vet or may need some treatment and rest in an indoor setting. Happy Tails developed a Sanctuary area to help with cats who are not ready for adoption and need temporary treatment. Happy Tails also has an Adoption Center for friendly cats who have been abandoned. I learned that it is important to try to get friendly cats out of the area where they were dumped as quickly as possible, as they become afraid, and often don't make it in unfamiliar settings.

Working with these cats in all kinds of weather and circumstances has been very difficult at times but is also very rewarding. I have been working with the cats in the parks since 2004, and have removed hundreds of friendly cats/ kittens, and helped get hundreds spayed and neutered. People who have failed to get their pets spayed/ neutered, and people who have abandoned their animals have created this problem, and it is up to people who care to help resolve the problems this has created.

Thank you so much for supporting the care of the cats at Howe Park.

Becky Maclay
Happy Tails Pet Sanctuary

DISCUSSION:

The Board will recognize and thank Becky Maclay of Happy Tails Pet Sanctuary for her tireless and all-volunteer work to rehome cats and their kittens abandoned and/or born in Howe Park.

Item No. 6.1 Resolution to Approve the Change in the Bank Accounts Signatory

Fulton-El Camino Recreation and Park District
2201 Cottage Way, Sacramento, CA 95825

MEMORANDUM

To: Board of Directors
From: Linda Montijo
Subject: Change in Account Signatures
Date: October 19, 2023

Recommendation

The Board approve Resolution No. 2023-24-12, Authorizing change in the Account Signatures.

Background

Three signatures are required with all of the District's bank accounts. As Superintendent Montijo is retiring, the list needs to be updated to add Director of Finance and Administration Mike Chahal to the authorized signer's list.

**Fulton-El Camino Recreation and Park District
2201 Cottage Way • Sacramento, CA 95825**

RESOLUTION NO. – 2023-24-12

**RESOLUTION OF THE BOARD OF DIRECTORS
THE FULTON-EL CAMINO RECREATION AND PARK DISTRICT
AUTHORIZING CHANGE IN THE ACCOUNT SIGNATURES**

WHEREAS, Linda Montijo, Superintendent of Administration for Fulton-El Camino Recreation and Park District retires as of December 17th, and

WHEREAS, Mike Chahal will be assuming the Superintendent of Administration position on November 1, 2023 and the District desires to have three authorized signatures on the bank account, and

WHEREAS, the District desires to have three authorized signers on the bank account, and

NOW, therefore be it resolved, by the full Board of the Fulton-El Camino Recreation and Park District that the Board of Directors does approve the names listed below as signers and/or key executives authorized to act on behalf of Fulton-El Camino Recreation and Park District with Umpqua Bank and with Bank of the West:

Emily Ballus, General Manager
Mike Chahal, Superintendent of Administration
Becky Lopey-McDaniel, Superintendent of Recreation

PASSED AND ADOPTED THIS 19th day of October, 2023, on a motion by Director Seaman and seconded by Director Higgins and by the following vote:

AYES: 0 DIRECTORS:
NOES: 0 DIRECTORS:
ABSENT: 0 DIRECTORS:
ABSTAIN: 0 DIRECTORS:

ATTEST:

Teresa Higgins, Chair
Board of Directors

Laura Lavalley, Secretary
Board of Directors

ITEM NO. 6.2 Board Acceptance of the 2021-2022 Audit

Fulton-El Camino Recreation and Park District
2201 Cottage Way, Sacramento, CA 95825

STAFF REPORT

To: Board of Directors
From: Emily Ballus – General Manager
Subject: 2021-2022 District Audit
Date: October 19, 2023

RECOMMENDATION

The Board accept the 2021-2022 fiscal year Independent Auditor’s Report and Financial Statements as presented.

BACKGROUND

An annual independent audit is required for all public entities. Larry Bain, CPA Accounting Corporation has conducted the 2021-2022 fiscal year audit. Staff supplied all the financial information he needed for him to perform the audit. A copy of the 2021-2022 Audit is included for your review with your Board information packet. Larry Bain will present the Audit to the Board and answer any questions the Board may have.

DISCUSSION

The Board will review and discuss the 2021-2022 audit.

Attachments

- Management Report, Fiscal Year End June 30, 2022
- Fiscal Year End June 30, 2022 Audit

Fulton-El Camino Recreation and Park District
Management Report
Fiscal Year Ended June 30, 2022

LARRY BAIN, CPA

An Accounting Corporation

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@sbcglobal.net

COMMUNICATION OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES

Board of Directors
Fulton-El Camino Recreation and Park District
Sacramento, CA

We have audited the financial statements of the Fulton-El Camino Recreation and Park District as of and for the fiscal year ended June 30, 2022 , and have issued our report thereon dated July 5, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Fulton-El Camino 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 consider findings FS 2022-001, 2022-002 and 2022-003 in the following findings and recommendations to be deficiencies in internal control that we consider to be material weaknesses.

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 finding FS 2022-004 in the following findings and recommendations to be a significant deficiency 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 and accordingly this report is not suitable for any other purpose.

This communication is intended solely for the information and use of the Board of Directors and management, and is not intended to be and should not be used by anyone other than these specified parties.



*Larry Bain, CPA,
An Accounting Corporation
July 5, 2023*

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT
FINDINGS AND RECOMMENDATIONS
JUNE 30, 2022**

Significant Deficiencies and Material Weaknesses

Finding FS 2022-001: During the current year audit we detected material misstatements in the general fund for the following:

Increased accrued payroll and payroll taxes by \$47,216.

Reclassified \$27,052 debt service principal and interest payments from building and equipment expense accounts.

Reduced outside bank accounts \$47,709.

Reduced the line of credit balance \$75,096, recognized \$1,294 interest expense on the line of credit and reduced capital outlay accounts \$76,390 that were recorded in error for the line of credit payoff.

Reduced \$61,400 from capital outlay, increased \$92,000 to service and supply and increased operating transfers in \$30,600 to true up an operating transfer made from fund 396B to the general fund.

Reclassified \$92,000 from services and supplies to operating transfers to fund 396A.

Reversed the prior year \$10,000 receivable for an insurance recovery related to a June 2021 covered loss, and reduced law receivables \$7,943 for law enforcement services performed in June 2022, but received after fiscal year end.

We detected material misstatements in the Landscape and Lighting Assessment district for the following:

Reclassified \$92,000 from service and supply account to transfers in for an operating transfer made from the general fund to the L&L fund.

Reclassified \$67,630 from capital outlay to principal and interest expense on debt service.

Reversed \$47,486 prior year accounts payable and recorded \$28,730 current year accounts payable.

Reclassified \$34,108 from capital expense to service and supply for expenditures coded to capital outlay that were not considered a capital expense.

We detected material misstatements in the Maintenance assessment district for the following:

Reclassified \$40,578 from capital outlay to principal and interest expense on debt service.

Reclassified \$30,600 coded to equipment and service supply accounts to operating transfers out.

Reclassified \$49,920 from capital expense to service and supply for expenditures coded to capital outlay that were not considered a capital expense.

Recommendation: We recommend the District verify that all capital lease payments are recorded to principal and interest as opposed to capital expenditure accounts and within the funds that the lease payments were budgeted to. We recommend that operating transfers should be made to operating transfer in and out accounts and not through service and supply or capital expense accounts. The auditor should not be making material adjustments to the financial statements as this can impair independence. This condition could result in a qualified or adverse opinion if not corrected. We have noted this condition in the prior audit.

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT
FINDINGS AND RECOMMENDATIONS
JUNE 30, 2022**

Significant Deficiencies and Material Weaknesses (Continued)

District Management Response FS 2022-001:

1. The District utilizes the budget format the County of Sacramento provides. The county has informed District staff that the County's budget format will accommodate the principal and interest budgeting requested by the auditor. The District will adjust the budget to account for principal and interest for each asset lease/purchase that requires it.
2. The District will make sure that capital purchases made with lease proceeds are recorded to capital expense and the lease proceeds are recorded to proceeds of debt.

Finding FS 2022-002: The District relies on the external auditor to ensure its financial statements are in accordance with GAAP. In addition, the District relies on the external auditor to ensure that all necessary disclosures are included in the notes to the financial statements. The District does not employ a staff member with the necessary knowledge and training to prepare governmental financial statements. In accordance with AU-C 265 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 this condition in the prior audit.

Recommendation: The District should also consider training staff in preparing GAAP financial statements or hire an external qualified accountant to prepare the GAAP financial statements.

District Management Response FS 2022-002:

District has recently hired a director of finance who has experience with GAAP financial statement preparation.

Finding FS 2022-003: During our testing of accrued payroll we noted the payroll benefits, tax liability account had a negative \$41,324 balance. The liability account was not properly clearing when payments were made for health benefits and as a result the liability account and group insurance expense account were understated. We proposed a journal entry to true up the accounts.

Recommendation: We recommend the District review the payroll benefits liability account and take the appropriate action to adjust the account to agree to the underlying activity, The District should also review the procedure for processing the group insurance payments to ensure that this condition will be corrected going forward.

District Management Response FS 2022-003:

District has recently hired a director of finance who has accounting experience with payroll benefits liability account activity.

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT
FINDINGS AND RECOMMENDATIONS
JUNE 30, 2022**

Significant Deficiencies not Deemed Material Weaknesses

Finding FS 2022-004: We noted the District had a lack of segregation of duties, as one person is capable of handling all aspects of processing 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 comment has been noted in previous audits.

Recommendation: The District should attempt to segregate accounting functions to the greatest extent possible. The Board of Directors also plays a more vital oversight role in reviewing and authorizing accounting records such as cash disbursements, cash receipts, cash transfers, account write-offs, payroll and monthly bank reconciliations. The District could also consider hiring an outside consultant to review the current segregation of incompatible duties to determine the cost of correcting any weaknesses.

District Management Response FS 2022-004:

The District will look into the possibility of having the Finance Committee review all expenditures on a monthly basis. The Administrative Assistant will be taught how to reconcile the bank statements to provide an increased level of oversight.

The District will also seek to engage an outside consultant to review the current segregation of incompatible duties to determine the cost of correcting any weaknesses.

LARRY BAIN, CPA

An Accounting Corporation

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@sbcglobal.net

July 5, 2023

To the Board of Directors
Fulton-El Camino Recreation and Park District

We have audited the financial statements of the governmental-type activities of Fulton-El Camino Recreation and Park District for the year ended June 30, 2022, and have issued our report thereon dated July 5, 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 November 9, 2022, 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

The audit was completed after the scope and timing communicated to the Board of Directors on November 9, 2022. The audit draft was issued on May 1, 2023 after with the planned timing, and the report issuance was delayed as a result of additional time needed by District staff to prepare the management's discussion and analysis, respond to the audit findings and to provide the signed management representation letter.

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 application of other existing policies was not changed during the 2021-2022 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. No prior period adjustments were recorded during the current fiscal year audit.

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.

Managements estimate of allocating expenses to the assessment districts are based on expected usage of services and supplies within the assessment district and is part of the budget approved in the engineers report. The district does not allocate salaries to the assessment districts. We analyzed current and prior allocations to determine reasonable trends in allocating expenses to the lighting and landscape assessment districts.

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. The material audit adjustments made for the June 30, 2022 audit are noted in the internal control letter in the audit report. We recorded all known misstatements and prepared the conversion entries from the fund financial statement presentation to government-wide financial statements.

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 July 5, 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.

This information is intended solely for the use of the Board of Directors and management of Fulton-El Camino 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

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

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LARRY BAIN, CPA

An Accounting Corporation

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@sbcglobal.net

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Fulton-El Camino Recreation and Park District
Sacramento, CA

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information and the fiduciary fund of the Fulton-El Camino Recreation and Park District, California, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the 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 financial position of the Fulton-El Camino Recreation and Park District as of June 30, 2022, and the changes in financial position 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 the Fulton-El Camino 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 the Fulton-El Camino 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 the Fulton-El Camino 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 the Fulton-El Camino 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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3–6, budgetary comparison for the General fund, landscape and lighting assessment district and maintenance assessment district on pages 33, 34 and 35 the Fulton-El Camino Recreation and Park District Employees' Retirement System Schedule of the District's Proportionate Share of the Net Position Liability and the Retirement System Schedule of the District's Contributions on pages 36 and 37 and the District's Other Postemployment Benefits (OPEB) Plan Schedule of Changes in the District's Net OPEB Liability and Related Ratios on page 38; be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Larry Bain, CPA,
An Accounting Corporation
July 5, 2023

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
Required Supplementary Information
Management's Discussion and Analysis (Unaudited)
JUNE 30, 2022

This section of the Fulton-El Camino Recreation and Park District's annual financial report presents an analysis of the District's financial performance during the fiscal year ended June 30, 2022. This information is presented in conjunction with the audited basic financial statements, which follows this section.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2022

- Total assets of the District increased from \$4,328,007 in 2021 to \$4,880,960 in 2022, an increase of \$552,953. The assets of the District exceeded liabilities at the close of the 2021-2022 fiscal year by \$284,780 (net position) an increase of \$554,770 primarily due to COVID relief funding received from the State.
- Total revenue increased from \$2,841,272 to \$3,723,442, an increase of \$882,170.
- Total expenses increased from \$3,100,969 to \$3,168,672, an increase of \$67,703.
- Net position increased from \$(269,990) to \$284,780.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components, government – wide financial statements, fund financial statements and notes to the financial statements. This report also includes additional required supplementary information in addition to the basic financial statements.

REQUIRED FINANCIAL STATEMENTS

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

The *Statement of Net Position* include information on the District's assets and liabilities and provide information about the nature and amounts of investments in resources (assets) and the obligations to District creditors (liabilities). Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statements of Activities* presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the District are recreational and park activities. There are no business type activities.

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
Required Supplementary Information
Management's Discussion and Analysis (Unaudited)
JUNE 30, 2022

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and to demonstrate finance-related legal compliance. All of the funds of the District can be divided into one category: governmental funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as of balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate comparison between governmental funds and governmental activities.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements,

Other Information

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the District's budgetary comparative information for the general fund.

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
Required Supplementary Information
Management's Discussion and Analysis (Unaudited)
JUNE 30, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Condensed Statement of Net Position
Fiscal Years Ended

	June 30, 2022	June 30, 2021
Current and other assets	\$ 1,339,186	\$ 680,727
Capital assets-net	3,541,774	3,647,280
Total assets	4,880,960	4,328,007
Deferred Outflows of Resources:		
Deferred outflows - pension and OPEB	1,123,383	496,116
Total deferred outflows of resources	1,123,383	496,116
Liabilities		
Current/non current	4,127,411	4,862,346
Total liabilities	4,127,411	4,862,346
Deferred Inflows of Resources:		
Deferred inflows - pension	1,592,152	231,767
Total deferred inflows of resources	1,592,152	231,767
Net Position		
Net investment in capital assets	2,303,035	2,466,500
Unrestricted	(2,018,255)	(2,736,490)
Total net position	\$ 284,780	\$ (269,990)

Condensed Statement of Activities
For Fiscal Years Ended June 30,

	2022	2021
Program Revenue:		
Parks and recreation	\$ 763,312	\$ 557,699
Operating contributions	1,198,452	647,773
Capital contributions		
General Revenue:		
Property taxes	1,522,282	1,441,605
Other	109,869	149,744
Investment and rental income	129,527	44,451
Total revenue	3,723,442	2,841,272
Expenses:		
Parks and recreation	3,125,593	3,061,154
Interest on debt	43,079	39,815
Total expenses	3,168,672	3,100,969
Change in net position	554,770	(259,697)
Net position - beginning	(269,990)	(10,293)
Net position - ending	\$ 284,780	\$ (269,990)

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
Required Supplementary Information
Management's Discussion and Analysis (Unaudited)
JUNE 30, 2022

CAPITAL ASSETS

As of June 30, 2022, the District's investment in capital assets was \$2,303,035, net of accumulated depreciation and related debt. The investment in capital assets includes land, site improvements, buildings and improvements, and equipment. The capital assets are presented in the statement of net position. The District continued to apply for grant funding from the State of California, the Federal Government, local and private sources when opportunities for funding support for programs and park improvement projects were made available.

During the 2022 fiscal year, the District did not undertake any capital improvement projects due to funding limitations created by COVID.

BUDGETARY HIGHLIGHTS

The District's net position increased from (\$269,990) to \$284,780 largely due to receiving COVID relief funding in December 2021.

Property tax revenues increased by \$80,677 or 5.6 percent over 2021.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The minimum wage increased another \$1.00 per hour as of January 1, 2023, to \$15.50 per hour. This increase will continue to compress the District's revenue outcomes.

The District received \$537,514 in COVID relief funding to offset losses in program related income.

ADDITIONAL FINANCIAL INFORMATION

This financial report is designed to provide the District's residents, customers, investors, and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the Fulton-El Camino Recreation and Park District Administrator at 2201 Cottage Way, Sacramento, CA 95825.

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

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

	<u>Governmental Activities</u>
Assets	
Cash and investments	\$ 1,306,444
Due from others	32,436
Restricted cash and investments	306
Capital assets:	
Land	659,256
Intangible assets	18,533
Construction in progress	-
Land improvements	7,372,505
Buildings and improvements	2,492,169
Equipment	921,146
Less: accumulated depreciation	(8,068,058)
Leased assets	176,476
Less: accumulated amortization	(30,253)
Capital assets-net	<u>3,541,774</u>
Total assets	<u>4,880,960</u>
Deferred Outflows of Resources	
Deferred outflows-pensions	1,084,841
Deferred outflows-OPEB	38,542
Total deferred outflows	<u>1,123,383</u>
Liabilities	
Current liabilities:	
Claims payable	88,413
Accrued wage	67,155
Deposits	6,909
Accrued interest	7,809
Due within one year	148,368
Total current liabilities	<u>318,654</u>
Non-current liabilities:	
Due in more than one year	3,808,757
Total liabilities	<u>4,127,411</u>
Deferred Inflows of Resources	
Deferred inflows-pensions	1,592,152
Total deferred inflows of resources	<u>1,592,152</u>
Net position (accumulated deficit)	
Net investment in capital assets	2,303,035
Unrestricted	(2,018,255)
Total net position (accumulated deficit)	<u>\$ 284,780</u>

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

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

**STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Functions/programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Change in Net Position Governmental Activities
Governmental Activities					
Parks and recreation	\$ 3,125,593	\$ 763,312	\$ 1,198,452	\$ -	\$ (1,163,829)
Interest on long-term debt	43,079				(43,079)
Total governmental activities	<u>\$ 3,168,672</u>	<u>\$ 763,312</u>	<u>\$ 1,198,452</u>	<u>\$ -</u>	<u>(1,206,908)</u>

General Revenues:

Taxes:

Property tax, levied for general purposes	1,522,282
Investment and rental income	129,527
Other	<u>109,869</u>
Total general revenues	<u>1,761,678</u>
Change in net position	554,770
Net position - beginning	<u>(269,990)</u>
Net position (accumulated deficit) - ending	<u>\$ 284,780</u>

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

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

**GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2022**

	General Fund	Major Funds		Non-Major Fund	Total Governmental Funds
		Landscape & Lighting District	Maintenance and Improvement District	Developer In-Lieu Fees	
Assets					
Cash and investments	\$ 1,044,673	\$ 65,664	\$ 196,107	\$ -	\$ 1,306,444
Due from others	32,029		406	1	32,436
Restricted cash and investments				306	306
Total assets	\$ 1,076,702	\$ 65,664	\$ 196,513	\$ 307	\$ 1,339,186
Liabilities					
Claims payable	\$ 45,446	\$ 42,967	\$ -	\$ -	\$ 88,413
Accrued payroll	67,155				67,155
Deposits	3,719	3,190			6,909
Total Liabilities	116,320	46,157			162,477
Fund Balances					
Restricted				307	307
Assigned					-
Unassigned	960,382	19,507	196,513		1,176,402
Total fund balances	960,382	19,507	196,513	307	1,176,709
Total liabilities and fund balances	\$ 1,076,702	\$ 65,664	\$ 196,513	\$ 307	\$ 1,339,186

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

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Fund Balances of Governmental Funds	\$ 1,176,709
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.	3,541,774
Some liabilities, including long-term debt, accrued interest and compensated absences are not due and payable in the current period and therefore are not reported in the funds.	
Compensated absences	(85,223)
Net lease liability	(150,279)
Net pension liability, deferred inflows/outflows	(1,917,608)
Net OPEB liability, deferred outflows	(1,184,324)
Accrued interest expense	(7,809)
Long-term debt	<u>(1,088,460)</u>
Net position of governmental activities	<u><u>\$ 284,780</u></u>

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

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

**GOVERNMENTAL FUNDS
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Major Funds			Non-Major Fund	Total Governmental Funds
	General Fund	Landscape & Lighting District	Maintenance and Improvement District	Developer In-Lieu Fees	
Revenues					
Property taxes	\$ 1,462,564	\$ -	\$ -	\$ -	\$ 1,462,564
Intergovernmental revenues	597,136				597,136
Charges for current services	674,624				674,624
Special assessments		422,972	238,062		661,034
Fines forfeitures and penalties	60,380		28,308		88,688
Use of money and property	80,319	48,616	589	3	129,527
Other revenues and reimbursements	68,870	40,986	-	12	109,868
Total revenues	2,943,893	512,574	266,959	15	3,723,441
Expenditures					
Salaries and benefits	1,763,390	-	-		1,763,390
Services and supplies	527,826	501,730	53,949		1,083,505
Lease principal	26,197				26,197
Lease interest	4,649				4,649
Debt service					
Principal	19,277	48,193	28,916		96,387
Interest	7,774	19,436	11,662		38,872
Capital outlay	33,852	7,200	(0)		41,052
Total expenditures	2,382,966	576,559	94,527		3,054,052
Total revenues over (under) expenditures before other financing sources (uses)	560,927	(63,985)	172,432	15	669,390
Other Financing Sources (Uses)					
Operating transfers in	30,600	92,000			122,600
Operating transfers out	(92,000)		(30,600)		(122,600)
Total other financing sources (uses)	(61,400)	92,000	(30,600)		-
Net change in fund balances	499,527	28,015	141,832	15	669,390
Fund balances, beginning of fiscal year	460,855	(8,508)	54,681	292	507,320
Fund balances, end of fiscal year	\$ 960,382	\$ 19,507	\$ 196,513	\$ 307	\$ 1,176,709

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

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Net change in fund balances - total governmental funds \$ 669,390

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 are 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	41,052
Depreciation expense	(292,781)
Amortization expense	(30,253)

Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 96,387

Changes to accrued interest are recorded in the statement of net position, but the changes do not affect the fund financial statements. 442

Changes in activity for financing leases do not effect expenditures in the governmental funds, but the change is adjusted through expense in the government-wide statement. 26,197

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. 29,083

Changes in the net OPEB liability do not effect expenditures in the governmental funds, but the change is adjusted through expense in the government-wide statement. 32,074

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. (16,821)

Change in net position of governmental activities \$ 554,770

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

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

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

	Custodial Funds		Total
	CRDEB Trust Fund	PARS Trust Fund	
<u>Assets</u>			
Cash and investments	\$ 28,529	\$ 234,472	\$ 263,001
Due from others	101		101
Total assets	<u>\$ 28,630</u>	<u>\$ 234,472</u>	<u>\$ 263,102</u>
<u>Net Position</u>			
Held in trust for pension and other employee benefits	<u>\$ 28,630</u>	<u>\$ 234,472</u>	<u>\$ 263,102</u>
Total net position	<u><u>\$ 28,630</u></u>	<u><u>\$ 234,472</u></u>	<u><u>\$ 263,102</u></u>

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

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Custodial Funds		Total
	CRDEB Trust Fund	PARS Trust Fund	
Additions:			
Employer contributions	\$ -	\$ 16,379	\$ 16,379
Employee contributions		16,379	16,379
Total contributions		<u>32,758</u>	<u>32,758</u>
Investment Income (Loss):			
Net adjustment to fair value of investments	181	(32,668)	(32,487)
Total additions (deductions)	<u>181</u>	<u>(32,668)</u>	<u>(32,487)</u>
Deductions			
Distributions		(38,379)	(38,379)
Administrative expenses		(6,434)	(6,434)
Total deductions		<u>(44,813)</u>	<u>(44,813)</u>
Change in net position	<u>181</u>	<u>(44,724)</u>	<u>(44,543)</u>
Net Position:			
Held in trust for benefits:			
Beginning of year	28,449	279,195	307,644
End of year	<u>\$ 28,630</u>	<u>\$ 234,472</u>	<u>\$ 263,102</u>

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

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Note 1: Summary of Significant Accounting Policies

The District was organized in 1956 by a vote of the public, under the California Public Resources Code, Section 5780. It operates under the direction of a five-member board duly elected and empowered by the electorate with sole authority over the District operations. Although the District is independent from the Sacramento County Board of Supervisors, its financial activities are processed through the County Auditor-Controller's Office. The District serves 32,000 residents in an area of 5.25 square miles. The District is authorized to and actually performs park and recreation services and park policing services.

In addition to providing recreational programs and services to the community, the District maintains park sites. 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 provide 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 upon the aforementioned oversight criteria, the following are component units:

The Fulton-El Camino Landscape and Lighting District (Assessment #1) and Parks Maintenance & Recreation Improvement District (Assessment #2) are included in the special revenue funds of the District.

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.

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Note 1: Summary of Significant Accounting Policies (Continued)

C. Non-Current Governmental Assets/Liabilities

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

D. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Governmental activities are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function. Program revenues include 1) charges paid by the recipient of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in separate columns. All remaining governmental funds are separately aggregated and reported as non-major funds.

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 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 - These funds account for the activity of the developer in lieu fees, impact fees as well as the landscape and lighting district and the maintenance district that are legally restricted to expenditures for specific purposes.

Fiduciary Funds

Accounts for activities associated with the District's part time employee retirement trust funds.

The District does not operate enterprise funds.

Effective July 1, 2020, the District implemented Governmental Accounting Standards Board Statement No. 84. This statement established criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on 1) whether a government is controlling the assets of the fiduciary activity and 2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Note 1: Summary of Significant Accounting Policies (Continued)

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 and financing of debt obligations. These amounts are restricted, as their use is limited by applicable bond covenants or other external requirements.

G. Compensated Absences

Compensated absences represent the vested portion of accumulated vacation. 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 retirement pay. A current liability has been recorded in the governmental fund type to account for these vested leave accruals, which are expected to be used within the next fiscal year. At June 30, 2022, a long-term liability of \$85,223 for governmental activities has been recorded in the government-wide, statement of net position for unpaid vacation leave.

H. Property Taxes

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 taxes. The County, in return, receives all penalties and interest. 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.

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Note 1: Summary of Significant Accounting Policies (Continued)

I. Capital Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in the governmental activities and business-type activities columns of the government-wide financial statements. Capital assets include land, buildings and site improvements and equipment and machinery. 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 asset 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 basis over the useful life of the assets as follows:

<u>Assets</u>	<u>Useful Life</u>
Buildings	50 years
Building improvements	10-20 years
Site improvements	10-20 years
Equipment and machinery	5 to 20 years

J: Deferred Inflows of Resources

Deferred inflows of resources in governmental funds arise when potential revenue does not meet the “available” criteria for recognition in the current period. Deferred inflows of resources (deferred revenue in accrual based statements) also arises when resources are received by the District before it has a legal claim to them (i.e., when grant monies are received prior to the incurrence of qualifying expenditures).

K. Interfund Transactions

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

L. Pensions

For purpose 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 CalPERS Retirement System (PERS) plans (Plan) and additions to/deductions from the Plan’ fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

K. Implementation of New GASB Pronouncements:

GASB Statement No. 87

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

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

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

Note 2: Cash and Investments

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

Checking account	\$ 192,654
Imprest cash	300
Cash and investments with county treasurer	<u>1,113,796</u>
Total cash and investments	<u><u>\$ 1,306,750</u></u>

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 the Fulton-El Camino 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.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Percentage of Portfolio</u>	<u>Investment in One Issuer</u>
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 that 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:

<u>Investment Type</u>	<u>Totals</u>	<u>Remaining Maturity (in Months)</u>	
		<u>12 Months or Less</u>	<u>13-48 Months</u>
Sacramento County*	\$ 1,113,796	\$ 1,113,796	\$ -
Totals	<u>\$ 1,113,796</u>	<u>\$ 1,113,796</u>	<u>\$ -</u>

*Not subject to categorization

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.

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Note 2: Cash and Investments (Continued)

D. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party.

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

At June 30, 2022, the District's deposits balance was \$169,493 and the carrying amount was \$192,654. The difference between the bank balance and the carrying amount was due to normal outstanding checks and deposits in transit. Of the bank balance all was covered by the Federal Depository Insurance or 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/Auditor-Controller/Pages/. Required disclosures for the District's investment in the Sacramento County Investment Pool at June 30, 2022 are as follows:

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

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

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

Note 3: Property Plant and Equipment

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

	Balance July 1, 2021	Additions Adjustments	Retirements/ Adjustments	Balance June 30, 2022
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 659,256	\$ -	\$ -	\$ 659,256
Intangible assets	18,533			18,533
Capital assets, being depreciated:				
Land improvements	7,368,824	9,450	(5,769)	7,372,505
Buildings and improvements	2,484,969	7,200		2,492,169
Equipment	897,070	24,402	(326)	921,146
Leased assets and improvements		176,476		176,476
Total capital assets, being depreciated	10,750,863	217,528	(6,095)	10,962,296
Less accumulated depreciation for:				
Land improvements	(5,702,112)	(175,935)	1,986	(5,876,061)
Buildings and improvements	(1,481,857)	(84,995)		(1,566,852)
Equipment	(597,403)	(27,742)		(625,145)
Total accumulated depreciation	(7,781,372)	(288,672)	1,986	(8,068,058)
Less accumulated amortization for:				
Leased assets and improvements		(30,253)		(30,253)
Total capital assets, being depreciated, net	2,969,491	(101,397)	(4,109)	2,863,985
Governmental activities capital assets, net	\$ 3,647,280	\$ (101,397)	\$ (4,109)	\$ 3,541,774

Note 4: Long-Term Liabilities

The following is a summary of changes in the governmental activities long-term liabilities for the fiscal year ended June 30, 2022:

	Balance July 1, 2021	Additions/ Adjustments	Retirement/ Adjustments	Balance June 30, 2022	Due Within One Year
Compensated absences	\$ 68,403	\$ 60,834	\$ (44,014)	\$ 85,223	\$ 22,007
Net lease liability		176,476	(26,197)	150,279	27,480
Net pension liability	2,174,621		(764,324)	1,410,297	-
Net OPEB liability	1,252,817		(29,951)	1,222,866	
Capital leases	1,184,847		(96,387)	1,088,460	98,881
Total	\$ 4,680,688	\$ 237,310	\$ (960,873)	\$ 3,957,125	\$ 148,368

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2022

Note 4: Long-Term Liabilities (Continued)

Governmental activities long-term debt obligations consisted of the following:

Compensated Absences

The District recognizes the accumulated unpaid employee vacation benefits as a liability and the long-term portion is recorded as compensated absences in the government-wide statement of net position. The current portion, if any, is also recorded in the fund financial statement in the general fund.

Capital Leases-Equipment

The District had five capital leases as of June 30, 2022 as follows:

On September 25, 2018 the District lease/purchased a 2014 Chevy Express for \$27,624.80 with a 5 year term and an effective interest rate of 13.61%. The District also lease purchased a turf renovator on March 1, 2018 for \$11,847 with a 3 year term and an interest rate of 5.3%. These two leases were refinanced with a new \$14,160 UMPUA lease with the first payment due on October 1, 2019 and the final payment due on September 1, 2024.

The District lease purchased a lighting system retrofit on October 4, 2017 for \$20,118 with a 5 year term and an interest rate of 4.5%. The final payment is due October 2022.

The District lease purchased a mower on October 25, 2018 for \$58,505 with a 5 year term and an interest rate of 5.82%. The final payment is due April 25, 2023.

The District lease purchased court and field lighting system retrofit on October 30, 2019 for \$54,268.58 with a 5 year term and an interest rate of 4.69%. The final payment is due April 1, 2025.

The District lease purchased a 2021 Ford Police Interceptor on December 31, 2020 for \$36,973.34 plus \$545 lease fee with a 3 year term and an interest rate of 6.15%. The final payment is due December 31, 2022.

The future minimum lease obligations and the net present value of these minimum equipment lease payments as of June 30, 2022, are as follows:

Fiscal Year Ended	
June 30,	
2023	41,908
2024	15,379
2025	10,695
Total minimum lease payments	<u>67,981</u>
Less: Amount representing interest	<u>(3,521)</u>
Present value of minimum lease payments	<u><u>\$ 64,460</u></u>

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

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

Note 4: Long-Term Liabilities (Continued)

Capital Lease-Structures and Improvements

The District obtained a capital lease from UMPUA Bank to finance the purchase of a 4 Plex on Edison Avenue and to finance improvements on District buildings and District parks. Thirty four semi-annual payments ranging from \$44,430 to \$45,701, for both principal and interest, commenced on September 1, 2019 and will end March 1, 2036. The annual interest rate on this lease is 3.050%.

The principal and interest payments for this lease as of June 30, 2022, are as follows:

Fiscal Year				
Ending June 30	Principal	Interest	Total	
2023	\$ 60,000	\$ 30,775	\$ 90,775	
2024	62,000	28,929	90,929	
2025	63,000	27,039	90,039	
2026	65,000	25,102	90,102	
2027	67,000	23,104	90,104	
2028-2032	368,000	83,281	451,281	
2033-2037	339,000	23,695	362,695	
Total	<u>\$ 1,024,000</u>	<u>\$ 241,925</u>	<u>\$ 1,265,925</u>	

Net Lease Liability

On May 1, 2022, the District entered into a lease arrangement as lessee with McClellan Park, LLC (Lessor) to finance the use of a building used for the District Police Department. The lease expires on April 30, 2027. The calculated borrowing rate used was 2%. Monthly principal and interest payments of \$2,634.46 are due at the beginning of each month, and increase by 2% annually.

Principal and interest payments to maturity are as follows:

Fiscal Year				
Ending June 30	Principal	Interest	Total	
2023	\$ 27,480	\$ 4,537	\$ 32,017	
2024	28,373	3,715	32,088	
2025	30,203	2,847	33,050	
2026	32,136	1,906	34,042	
2027	32,087	914	33,001	
Total	<u>\$ 150,279</u>	<u>\$ 13,919</u>	<u>\$ 164,198</u>	

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Note 5: 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 Indemnity (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 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 excess claims and all risk property insurance, including boiler and machinery coverage, is subject to a \$2,000 deductible occurrence payable by the District. Financial statements for CAPRI are available at the District’s office for fiscal year ending June 30, 2022. Settlements have not exceeded insurance coverage in any of the last three years.

Note 6: Defined Benefit Pension Cost-Sharing Employer Plan

A. General Information about the Pension Plans

Plan Descriptions – All qualified permanent and probationary miscellaneous employees are eligible to participate in the District’s cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are 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. Classic members hired before January 1, 2013 with five years of total service are eligible to retire between ages 45 and 57 and PEPRA employees hired after January 1, 2013 are eligible to retire between ages 57 and 62, 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 each plan are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2022, are summarized as follows:

	<u>Miscellaneous Tier 1</u>	<u>Miscellaneous Tier 2</u>	<u>PEPRA Miscellaneous Plan</u>
Hire date	Prior to January 1, 2010	After January 1, 2010	On or after January 1, 2013
Benefit formula	2% @ 55	2% @ 60	2% @ 62
Benefit vesting s schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-55	56-60	57-62
Benefits , as a % of eligible compensation	1.5% to 2%	1.5% to 2%	1% to 2%
Required employee contribution rates	7.00%	7.00%	6.75%
Required employer contribution rates	10.88%	8.65%	7.59%

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

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

Note 6: 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 Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2022, the contributions recognized as part of pension expense for each Plan were as follows:

Contributions-employer	\$	216,036
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B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2022, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate share of Net pension liability	
	<hr/>	
Miscellaneous Plans	\$	1,410,298

The District’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2021, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District’s proportionate share of the net pension liability as of June 30, 2021 and 2022 was as follows:

Proportion - June 30, 2021	0.052%
Proportion - June 30, 2022	0.074%
Change - Increase (Decrease)	0.023%

For the year ended June 30, 2022, the District recognized pension expense of \$185,953. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Note 6: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 158,150	\$ -
Changes in assumptions		
Net difference between projected and actual earnings on pension plan investments		(1,231,115)
Changes in proportion	710,655	
Changes in proportionate share of contributions		(361,038)
District contributions subsequent to the measurement date	216,036	
Total	<u>\$ 1,084,841</u>	<u>\$ (1,592,153)</u>

\$216,036 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period	
<u>Ended June 30:</u>	
2023	\$ 116,081
2024	\$ 110,012
2025	\$ 157,040
2026	\$ 340,215
2027	\$ -
Thereafter	\$ -

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

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary Increase	3.3% - 14.2% (1)
Investment Rate of Return	7.15%

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

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

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

Note 6: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

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 a single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

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

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

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

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 each Plan, calculated using the discount rate for each 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:

	<u>Discount Rate -1% (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>Discount Rate +1% (8.15%)</u>
Miscellaneous Plans	\$ 3,368,091	\$ 1,410,298	\$ (208,183)

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

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

Note 7: Post-Retirement Health Care Benefits

Plan Description. Fulton-El Camino Recreation and Park District’s (District) Post-Retirement Healthcare Plan is a single-employer defined benefit healthcare plan administered by CalPERS. The District provides medical insurance benefits only to eligible retirees. The employee must be eligible to retire from PERS, reached age 50 with 5 years of service for members entering before January 1, 2013 and age 52 with 5 years of service for members entering on or after January 1, 2013. Service includes services across all CalPERS employers, and with certain other Retirement Systems with which CalPERS has reciprocity agreements. The District pays the full single medical premium for the retiree and the cost of any dependent coverage is the responsibility of the retiree. The District-provided contribution is continued for the retiree’s lifetime.

Funding Policy. The contribution requirement of plan members is established by the Board of Directors. As of June 30, 2022 the Board of Directors approved PARS to prefund the OPEB liability. The District is not drawing funds from PARS, but uses the pay-as-you-go method under which contributions to the plan are generally made at the same time and in the same amount as retiree benefits and expenses become due.

Annual OPEB Cost and Net OPEB Obligation. The District does not currently calculate an actuarially determined contribution. The annual OPEB cost is based actuarially determined service cost and interest cost on the unfunded liability and amortization of other actuarially determined deferred inflows and outflows less amounts contributed by the District on the pay-as-you-go method. The Net OPEB Obligation is based on actuarially determined calculations using GASB 75 “lookback” method where assets and liabilities are measured as of the prior fiscal year-end, but applied to the current fiscal year reporting.

Employees Covered By Benefit Terms

At the OPEB liability measurement date of June 30, 2021, the following employees were covered by the benefit terms:

Retirees currently receiving benefit payments	9
Active employees waiving coverage	1
Active employees electing coverage	<u>7</u>
Total	<u><u>17</u></u>

Contributions

The District’s annual other post-employment benefit (OPEB) cost (expense) is calculated based on the actuarially determined contribution of the employer (ADC), an amount actuarially determined in accordance with the parameters of GASB Statement 75. The ADC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The District did not currently calculate an ADC,

The contribution requirement of plan members is established by the Board of Directors. Contributions are based on actuarially determined contributions using entry age actuarial cost with normal costs calculated as a level percentage of payroll, as required by GASB 75. For the fiscal year ending June 30, 2021 valuation, the District contributed \$0 towards the unfunded actuarial liability (UAL). The District paid the retiree premiums for fiscal year end June 30, 2022 valuation directly to health insurance providers totalling \$43,419 (including implicit subsidy associated with benefits paid). Plan members receiving benefits contributed \$0 of the total premiums.

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

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

Note 7: Post-Retirement Health Care Benefits (Continued)

Net OPEB Liability: At June 30, 2022 the District reported a net OPEB liability of \$1,222,866. The net OPEB liability was measured from July 1, 2020 to June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation with a valuation date of June 30, 2021.

Actuarial Assumptions

The net OPEB liabilities in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Actuarial Assumptions:	
Discount Rate	1.92%
Healthcare trend rates	4.04% to 5.75%
Salary increase	Based on CalPERS Experience Study
Inflation factor	2.80%
Investment Rate of Return	N/A

OPEB Assets

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>Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Pay as you go	N/A	N/A
Total	0.00%	

The discount rate used to measure the total OPEB liability was 3.13 percent. The projection of cash flows used to determine the discount rate assumed the District's contributions will continue based upon the current OPEB funding pay-as-you-go policy.

Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. fair value of Plan assets), and the net OPEB liability during the measurement period ending on June 30, 2021.

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

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

Note 7: Post-Retirement Health Care Benefits (Continued)

	Total OPEB Liability (a)	Net Position (b)	Net OPEB Liability (c)
Balances at 6/30/2021	\$ 1,252,817	\$ -	\$ 1,252,817
Changes for the year:			
Service cost	67,838		67,838
Interest	31,913		31,913
Difference between expected and actual experience	(303,675)		(303,675)
Changes of assumptions	210,392		210,392
Contribution-employer		36,419	(36,419)
Net investment income			-
Benefit payments	(36,419)	(36,419)	-
Net changes	(29,951)	-	(29,951)
Balances at 6/30/2022	\$ 1,222,866	\$ -	\$ 1,222,866

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

The following presents the District's share of the net OPEB liability if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 0.92%	Discount Rate 1.92%	1% Increase 2.92%
Net OPEB liability (asset)	\$ 1,431,802	\$ 1,222,866	\$ 1,054,995

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

	1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate
Net OPEB liability (asset)	\$ 1,050,402	\$ 1,222,866	\$ 1,440,865

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

For the fiscal year ended June 30, 2022, the District recognized OPEB expense of \$6,468. OPEB expense represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, and actuarial assumptions or methods. At June 30, 2022, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
District contributions subsequent to measurement date	36,419	-
Totals	\$ 36,419	\$ -

\$36,419 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022.

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

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

Note 8: Stewardship, Compliance and Accountability

A. Net position (accumulated deficit)

The unrestricted net position (accumulated deficit) in the government-wide financial statements had a deficit at June 30, 2022. The \$2,018,256 unrestricted deficit net position was created as a result of Governmental Accounting Standards Board (GASB) No. 68/71 and GASB No. 74/75 implementation which required the District to record the net pension liability for the retirement plan and the Net OPEB liability for the post-retirement health care plan. The deficit is expected to be eliminated as the District reduces the net pension liability and the net OPEB liability.

B. Budgetary control

The general fund actual expenditures exceeded the budget for debt service principal and interest by \$27,052. The debt service budget was a component of capital expense.

The Landscape and Lighting Assessment District actual expenditures exceeded the budget for debt service principal and interest by \$67,629 and debt service interest by \$90,340. The debt service budget was a component of capital expense.

The Maintenance Assessment District actual expenditures exceeded the budget for debt service principal and interest by \$40,578 and service and supply by \$30,549. The debt service budget was a component of capital expense.

Note 9: Cafeteria Plan

As of January 1, 2007, the District began offering full time employees the option of participating in a Cafeteria Plan described in Section 125 of the Internal Revenue Code. The plan allows full time employees the option to pay out of pocket medical and childcare expenses with pre-tax income. For employees enrolled in the plan a payroll deduction is made each pay period and deposited into a trust account. Employees then submit eligible receipts to the plan administrator who pays the expense from the trust account. The District is also acting as the plan administrator. At June 30, 2022, the account had a balance of \$4,605.

Note 10: Deferred Compensation Plans

The District's full time employees participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all District full time employees, permits them to defer a portion of their salary until future years. Plan provisions are established or amended by District board resolution.

The District part time and seasonal employees participate in an alternate retirement plan (ARS), whereby the District matches 3.75% of the 7.5% contribution required by part time employees. Participants vest at service inception and are entitled to 100% of vested contributions. The contributions are made in lieu of social security. The District uses Public Agency Retirement Services (PARS) as the trustee and contributed \$16,379 (district share) to the part time participant accounts during the 2021-2022 fiscal year.

Note 11: ERAF Property Tax Shift

During the 2021-2022 fiscal year the County of Sacramento Department of Finance Auditor Controller Division shifted \$660,605 property tax revenue from the Fulton-El Camino Recreation and Park District to the educational revenue augmentation fund (ERAF). The ERAF I property tax shift started during the 1992-1993 fiscal year to help solve the State budget crisis. The ERAF I shifts property tax revenues, designated for special districts, to community colleges and schools K-12. The accumulated total property tax revenues shifted from Fulton-El Camino Recreation and Park District from the 1992-1993 fiscal year through the 2021-2022 fiscal year was \$13,336,726.

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Note 12: Gann Limit

Total Subject Revenue 2021-22	\$ 2,127,723
Amount of limit for 2021-22	5,339,445
Amount (under)/over limit	<u>\$ (3,211,722)</u>

Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), California governmental agencies are restricted as to the amount of annual appropriation from proceeds of taxes. Under Section 10.5 of Article XIII B the appropriations limit is required to be calculated based on the limit for the fiscal year 1986-87, adjusted for inflation and population factors as supplied by the State Department of Finance.

Note 13: Fund Balances – Governmental Funds

The District adopted a policy for GASB Statement No. 54, Fund Balance Reporting. 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.

Note 14: Commitments and Contingent Liabilities

Grants are subject to audit to determine compliance with their requirements. District officials believe that if any refunds are required, they would not have a significant effect on the financial condition or liquidity of the District.

In the normal course of business, the District is a defendant in various lawsuits. Defense of lawsuits are typically handled by the District’s insurance carrier and losses, if any, are expected to be covered by insurance. The District is unaware of any pending litigation or other contingencies which would have a material effect on the financial condition or liquidity of the District.

As of June 30, 2022 the District had open professional service agreements and a copier operating lease.

COVID 19

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

Note 15: Subsequent Event

Subsequent to fiscal year end the district was awarded \$6,445,610 funding from the State Parks Bond Act Funds that will be used for the Bohemian Park expansion project.

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Property taxes	\$ 1,416,794	\$ 1,416,794	\$ 1,462,564	\$ 45,770
Intergovernmental revenues	227,600	427,600	597,136	169,536
Charges for current services	741,325	741,325	674,624	(66,701)
Fines forfeitures and penalties	35,000	35,000	60,380	25,380
Use of money and property	118,500	92,000	80,319	(11,681)
Other revenues	25,000	51,500	68,870	17,370
	<u>2,564,219</u>	<u>2,764,219</u>	<u>2,943,893</u>	<u>179,674</u>
Total revenues				
Expenditures				
Salaries and benefits	1,808,618	1,808,618	1,763,390	45,228
Services and supplies	529,296	529,297	527,826	1,471
Lease principal	30,351	30,351	26,197	4,154
Lease interest	4,649	4,649	4,649	-
Debt service				
Principal			19,277	(19,277)
Interest			7,774	(7,774)
Capital outlay	193,759	393,760	33,852	359,908
Total expenditures	<u>2,566,673</u>	<u>2,766,675</u>	<u>2,382,966</u>	<u>383,709</u>
Total revenues over (under) expenditures before other financing sources (uses)	<u>(2,454)</u>	<u>(2,456)</u>	560,927	563,383
Other Financing Sources (Uses)				
Operating transfers in			30,600	30,600
Operating transfers out			(92,000)	(92,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(61,400)</u>	<u>(61,400)</u>
Net change in fund balance	<u>\$ (2,454)</u>	<u>\$ (2,456)</u>	<u>\$ 499,527</u>	<u>\$ 501,983</u>
Fund balances, beginning of fiscal year			<u>460,855</u>	
Fund balances, end of fiscal year			<u>\$ 960,382</u>	

The note to the required supplementary information is an integral part of this statement

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FULTON-EL CAMINO LANDSCAPE AND LIGHTING DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Assessments	\$ 424,582	\$ 424,582	\$ 422,972	\$ (1,610)
Use of money and property	72,296	72,296	48,616	(23,680)
Intergovernmental	16,000	36,000		(36,000)
Miscellaneous	36,000	16,000	40,986	24,986
Total revenues	548,878	548,878	512,574	(36,304)
Expenditures				
Salaries and benefits	58,849	58,849	-	58,849
Services and supplies	377,390	411,390	501,730	(90,340)
Debt service				
Principal	45,501		48,193	(48,193)
Interest			19,436	(19,436)
Capital outlay	59,566	105,067	7,200	97,867
Total expenditures	541,306	575,306	576,559	(1,253)
Total revenues over (under) expenditures before other financing sources (uses)	7,572	(26,428)	(63,985)	(37,557)
Other Financing Sources (Uses)				
Operating transfers in			92,000	92,000
Operating transfers out				
Total other financing sources (uses)	-	-	92,000	92,000
Net change in fund balance	\$ 7,572	\$ (26,428)	28,015	\$ (37,557)
Fund balances, beginning of fiscal year			(8,508)	
Fund balances, end of fiscal year			\$ 19,507	

The note to the required supplementary information is an integral part of this statement

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FULTON-EL CAMINO MAINTENANCE DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Assessments	\$ 236,060	\$ 236,060	\$ 238,062	\$ 2,002
Use of money and property			589	589
Fines forfeitures and penalties			28,308	28,308
Total revenues	<u>236,060</u>	<u>236,060</u>	<u>266,959</u>	<u>30,899</u>
Expenditures				
Salaries and benefits	27,353	27,353	-	27,353
Services and supplies	23,400	23,400	53,949	(30,549)
Debt service				
Principal			28,916	(28,916)
Interest			11,662	(11,662)
Capital outlay	159,341	159,341	(0)	159,341
Total expenditures	<u>210,094</u>	<u>210,094</u>	<u>94,527</u>	<u>115,567</u>
Total revenues over (under) expenditures before other financing sources (uses)	<u>25,966</u>	<u>25,966</u>	<u>172,432</u>	<u>(84,668)</u>
Other Financing Sources (Uses)				
Operating transfers out			(30,600)	(30,600)
Total other financing sources (uses)			<u>(30,600)</u>	<u>(30,600)</u>
Net change in fund balance	<u>\$ 25,966</u>	<u>\$ 25,966</u>	<u>141,832</u>	<u>\$ (115,268)</u>

The note to the required supplementary information is an integral part of this statement

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE NET PENSION
LIABILITY
JUNE 30, 2022**

<u>Reporting Date For Employer under GASB 68 as of June 30</u>	<u>District's proportion 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>
6/30/2015	Not available	\$1,117,117	\$504,815	221.29%	73.03%
6/30/2016	0.043%	\$995,745	\$495,304	201.04%	84.43%
6/30/2017	0.046%	\$1,590,113	\$561,113	283.39%	76.72%
6/30/2018	0.047%	\$1,859,456	\$547,850	339.41%	73.90%
6/30/2019	0.047%	\$1,788,804	\$546,000	327.62%	75.00%
6/30/2020	0.049%	\$1,956,819	\$601,624	325.26%	72.64%
6/30/2021	0.052%	\$2,174,622	\$560,540	387.95%	71.88%
6/30/2022	0.074%	\$1,410,298	\$554,291	254.43%	69.76%

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

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT CONTRIBUTIONS
JUNE 30, 2022**

Reporting Date For Employer under GASB 68 as of June 30	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	District's covered employee payroll	Contribution as a percentage of covered employee payroll
6/30/2015	Varies	NA	NA	\$504,815	NA
6/30/2016	\$52,654	(\$52,654)	\$0	\$495,304	10.63%
6/30/2017	\$58,538	(\$58,538)	\$0	\$561,113	10.43%
6/30/2018	\$112,492	(\$112,492)	\$0	\$547,850	20.53%
6/30/2019	\$143,305	(\$143,305)	\$0	\$546,000	26.25%
6/30/2020	\$170,657	(\$170,657)	\$0	\$601,624	28.37%
6/30/2021	\$185,703	(\$185,703)	\$0	\$560,540	33.13%
6/30/2022	\$216,036	(\$216,036)	\$0	\$554,291	38.98%

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.

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY
AND RELATED RATIOS
JUNE 30, 2022**

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability					
Service cost	\$ 67,838	\$ 55,528	\$ 59,318	\$ 58,036	\$ 66,101
Interest	31,913	34,944	41,562	39,469	34,348
Changes in benefit terms	-	-	-	-	-
Differences between expected and actual experience	(303,675)	332	(161,579)	-	-
Changes of assumptions	210,392	119,332	72,509	(10,158)	(110,409)
Benefit payments**	(36,419)	(36,419)	(43,008)	(55,358)	(43,850)
Net change in total OPEB liability	(29,951)	173,717	(31,198)	31,989	(53,810)
Total OPEB liability-beginning (a)	1,252,817	1,079,100	1,110,298	1,078,309	1,132,119
Total OPEB liability-ending (b)	<u>\$ 1,222,866</u>	<u>\$ 1,252,817</u>	<u>\$ 1,079,100</u>	<u>\$ 1,110,298</u>	<u>\$ 1,078,309</u>
 Plan fiduciary net position					
Contributions-employer **	\$ 36,419	\$ 36,419	\$ 43,008	\$ 55,358	\$ 43,850
Net investment income	-	-	-	-	-
Benefit payments	(36,419)	(36,419)	(43,008)	(55,358)	(43,850)
Administrative expenses					
Net change in plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position-beginning (c)	-	-	-	-	-
Plan fiduciary net position-ending (d)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Net OPEB liability-beginning (a)-(c)	\$ 1,252,817	\$ 1,079,100	\$ 1,110,298	\$ 1,078,309	\$ 1,132,119
Net OPEB liability-ending (b)-(d)	\$ 1,222,866	\$ 1,252,817	\$ 1,079,100	\$ 1,110,298	\$ 1,078,309
 Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%	0%
 Covered-employee payroll	N/A	\$ 650,056	\$ 606,655	\$ 576,189	\$ 635,801
 District's net OPEB liability as a percentage of covered-employee payroll	NA	193%	178%	193%	170%
 Measurement date	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017

* Amounts presented above were determined as of June 30. Additional years will be presented as they become available.

**Amount includes implicit subsidy associated with benefits paid.

The note to the required supplementary information is an integral part of this statement

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022

Note 1: Budgets and Budgetary Accounting:

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

The budgets for the general fund and special revenue funds are adopted on the modified accrual basis of accounting.

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 accompanying financial statements includes all revisions approved by the Board of Directors.

ITEM NO. 7.1 Minimum Wage Increase

**Fulton-EI Camino Recreation and Park District
2201 Cottage Way
Sacramento, CA 95825**

STAFF REPORT

To: Board of Directors
From: Emily Ballus, General Manager
Subject: Minimum Wage Increase
Date: October 19, 2023

RECOMMENDATION:

None, information only.

BACKGROUND:

In 2016, California instituted an annual increase in minimum wage that would culminate in a \$15 per hour wage in January 2022.

Once the state's minimum wage reached \$15 per hour, which occurred in 2022, the California Labor Code mandates that the California Director of Finance must determine on or before August 1 of each subsequent year whether to adjust the minimum wage for inflation and, if so, calculate the increase.

The increase is calculated by applying whichever of the following two options would have a smaller increase:

- A 3.5 percent increase; or
- The actual percentage change based on the U.S. Consumer Price Index (CPI).

On January 1, 2023, the minimum wage increased to \$15.50 after the state calculated that the CPI had increased more than the 7 percent minimum wage trigger.

On January 1, 2024, the minimum wage will increase to \$16 after the state determined that the ongoing percentage change in the CPI necessitated the increase.

This hourly minimum wage increase also affects the minimum salary requirements for full-time exempt employees. Currently, exempt employees start at \$64,480 per year (\$5,373.34 per month). Starting on January 1, 2024, the minimum salary for a full-time exempt employee will be \$66,560 per year (\$5,546.67 per month). Employees whose salary falls under the exempt threshold would become an hourly employee.

A chart illustrating the increase in minimum wage over the last seven years is provided to give a reference point to the ongoing increases.

Date	Minimum Wage for Employers with 26 Employees or More
January 1, 2017	\$10.50/hour
January 1, 2018	\$11.00/hour
January 1, 2019	\$12.00/hour
January 1, 2020	\$13.00/hour
January 1, 2021	\$14.00/hour
January 1, 2022	\$15.00/hour
January 1, 2023	\$15.50/hour
January 1, 2024	\$16.00/hour

Ballot Initiative: On the November 2024 ballot is an initiative to increase minimum wage yet again. This initiative is known as the **California \$18 Minimum Wage Initiative** and the impact, if approved, is as follows.

Date	Minimum Wage for Employers with 26 Employees or More
January 1, 2025	\$17.00/hour
January 1, 2026	\$18.50/hour

Fast-Food Workers Deal: Additionally, in September, California approved a wage floor of \$20 for workers at fast-food chains with at least 60 locations nationwide, starting April 1. And from 2025 through 2029, an appointed fast-food council will have the authority to raise the hourly minimum wage annually by whichever is lower: 3.5% or the annual change in the consumer price index.

While the park district does not fall under this wage increase, staff is monitoring the effect on the District's ability to hire part-time staff at the lessor minimum wage of \$16 as a result.

DISCUSSION:

The Board will review and discuss the information provided to better understand the implications of ongoing minimum wage increases for 2024 and beyond.

Attachments:

- Article: California's 2024 minimum wage increases to \$16 per hour
- Article: California \$18 minimum wage initiative (2024)
- Article: A fight between fast-food chains and unions in California is over, for now – what to know

California's 2024 Minimum Wage Increases to \$16 Per Hour

JESSICA MULHOLLAND AUGUST 8, 2023 3648

On Monday, July 31, the California Department of Finance Director Joe Stephenshaw officially certified that beginning January 1, 2024, California's minimum wage will increase from \$15.50 per hour to \$16 per hour for all employers, regardless of size.

Per California's Labor Code, once the state's minimum wage reaches \$15 per hour — which already has occurred, as the current minimum wage is \$15.50 per hour — the California Director of Finance must determine on or before August 1 of each year whether to adjust the minimum wage for inflation and, if so, calculate the increase.

The director calculates the increase by applying whichever of the following two options would result in the smaller increase:

- A 3.5 percent increase; or
- The actual rate of change per the U.S. Consumer Price Index (CPI).

For the 12-month period from July 1, 2022, to June 30, 2023, the department's calculations showed that the CPI increased by 6.16 percent compared to the 12-month period from July 1, 2021, to June 30, 2022, meaning the minimum wage will increase by 3.5 percent — to \$16 per hour — on January 1, 2024.

This hourly increase also affects the minimum salary requirements for full-time exempt employees, which currently is \$64,480 per year (\$5,373.34 per month). Beginning January 1, 2024, the minimum salary for a full-time exempt employee will be \$66,560 per year (\$5,546.67 per month).

Employers also must keep in mind that some cities and counties in California have adopted their own local minimum wage rates that are separate from the state rate. If the ordinance where employees are performing work requires a higher minimum wage rate than the state minimum wage rate (such as Berkeley, Los Angeles, Milpitas and San Francisco, to name just a few), the local rate must be paid. Keep in mind that only the state minimum wage — not local minimum wages — determines the minimum salary requirements for exempt employees.

Looking ahead, a measure that is eligible for the November 2024 ballot would, if passed by California voters, further accelerate the pace of minimum wage increases. If passed, by January 1, 2025, for employers with 26 or more employees, the statewide minimum wage would increase to \$18 per hour, and employers with 25 or fewer employees would pay the same wage on January 1, 2026.

California \$18 Minimum Wage Initiative (2024)

The **California \$18 Minimum Wage Initiative** has qualified for the ballot in California as an initiated state statute on November 5, 2024.

A "yes" vote supports increasing the state minimum wage to \$18 per hour by 2026 for all employers and thereafter adjusting the rate annually by increases to the cost of living.

A "no" vote opposes this ballot initiative, thereby maintaining the existing law which was designed to increase the minimum wage to \$15 per hour for all employers by January 2023 and increasing it annually according to inflation.

What would the ballot measure change about the minimum wage?

In March 2016, the [California State Legislature](#) passed Senate Bill 3 (SB 3) to increase the state's minimum wage to \$15 an hour. Gov. [Jerry Brown](#) (D) signed the legislation on April 4, 2016. SB 3 required an annual increase in the minimum wage until the amount reached \$15 on January 1, 2022, for employers with 26 workers or more and January 1, 2023, for employers with 25 workers or less. Thereafter, SB 3 provides that the minimum wage increases based on changes in the U.S. Consumer Price Index (CPI-W).^[1]

The ballot initiative would increase the state minimum wage to \$18 an hour over several years. Like SB 3, the ballot initiative would increase the minimum wage at different speeds depending on whether an employer has 26 or more workers or 25 or less workers. For employers with 26 or more workers, the minimum wage would reach \$18 on January 1, 2025. For employers with 25 or less workers, the minimum wage would reach \$18 on January 1, 2026. Also like SB 3, the minimum wage would be tied to the CPI-W after reaching \$18.^[1]

Increases to minimum wage under Initiative 21-0043		
Year	Employers of 26 or more workers	Employers of 25 or less workers
2023	\$16.00	\$15.00
2024	\$17.00	\$16.00
2025	\$18.00	\$17.00
2026	\$18.00	\$18.00
2027	\$18.00 + CPI-W adjustment	\$18.00 + CPI-W adjustment

A fight between fast-food chains and unions in California is over, for now – what to know

Published Fri, Sep 15 2023 9:00 Am by Amelia Lucas@THXAMELIAN

KEY POINTS

- The California minimum wage for fast-food workers is on track to rise to \$20 an hour next April.
- The pay hike is part of deal between the restaurant industry and labor groups over controversial legislation in California.
- From 2025 through 2029, a nine-person council will have the authority to raise the hourly minimum wage annually for affected businesses.

Fast-food workers in California are set to receive pay hikes next year after the restaurant industry and unions reached a compromise over a controversial bill.

The deal, brokered with the help of Gov. Gavin Newsom's office, also creates a nine-person council that will decide on future wage hikes for the fast-food industry in California through 2029. The agreement ends a fight between the two sides that threatened to stretch out for years. The restaurant industry was gearing up to spend more than \$100 million on the battle.

The deal will mean a wage floor of \$20 for California workers at fast-food chains with at least 60 locations nationwide, starting April 1. And from 2025 through 2029, the appointed council will have the authority to raise the hourly minimum wage annually by whichever is lower: 3.5% or the annual change in the consumer price index.

The council will include four representatives from the fast-food industry, four from the workers' side and one neutral party who will serve as chair.

While fast-food operators will have to cope with paying higher wages, the agreement thwarts more dire consequences, according to industry analysts.

"I certainly wouldn't say it's catastrophic, and certainly not as bad as it could have played out over the next year or two," said Mark Kalinowski, CEO of Kalinowski Equity Research.

California lawmakers rushed to conclude the matter before the legislative session ends midnight Friday. The state senate passed the bill Thursday, and the state assembly has concurred with the upper house's amendments. Newsom, a Democrat, has already pledged to sign the bill into law.

Newsom signed AB 257, also known as the FAST Act, into law in January. The legislation would have created a 10-person council that would govern fast-food chains with more than 60 locations, including setting guidelines for working conditions and wages. The initial wage hike could have been as high as \$22 an hour.

But the fast-food industry was attacking the bill before it even made its way to Newsom's desk. State records show that Chipotle Mexican Grill, Chick-fil-A, Yum Brands and Restaurant Brands International were among the chains that spent money to lobby California lawmakers to oppose the legislation.

McDonald's U.S. President Joe Erlinger wrote a letter posted on the company's website, making a rare public statement on a political issue. Erlinger called the bill "lopsided" and "ill-considered,"

attacking lawmakers for not targeting all restaurants. As of 2022, just under 10% of McDonald's U.S. restaurants were located in California, according to Citi Research. Most are run by franchisees.



**GENERAL MANAGER'S MONTHLY UPDATE
TO THE BOARD OF DIRECTORS**

September-October 2023

To: Board of Directors
From: Emily J. Ballus, General Manager
Date: October 19, 2023

The General Manager's report provides Board members with information about operational activities and updates. The items included give the Board an abridged overview of the park district undertakings. The subjects may augment matters that are germane to decisions the Board may need to consider.

1. MEETINGS AND CONFERENCES ATTENDED

September 18 Karey Hasen, Streamline Support, regarding Board Portal for Website *(pictured right)*

October 3 NSDC Policy Advisory Group, Park and Recreation Districts

October 11 Tom Hare with RRM in an all staff meeting for Capital Improvement Planning



2. ADVOCACY

Babcock

Working with our district's attorney on the Draft MOU for the site; discussing easement terms, term length of contract, and what happens to the park in the event of a sale of the site.

Bohemian Park Expansion Project

Collaborating with Matt McDonald, Vice President, Local Public Affairs, California Apartment Association on rental properties and tenant and landlord obligations. This is for the Edison site rental properties.

FEMA Mitigation

Work with FEMA continues.

General Bond

No new updates.

Sacramento LAFCo

The election for special district representative on LAFCo has been extended due to insufficient ballots to make a quorum. The new submittal date is November 20, 2023.

San Juan Unified School District – Katherine Johnson Middle School

No new updates.

3. UPCOMING EVENTS

- **Howe Park's Frightfully Fun Carnival**, Saturday, October 28, 1-4pm, Howe Park
- **Howe Park Bridges Replacement Project Ribbon Cutting** Monday, October 30, 12 pm (noon), by the bridge closest to the Cottage Way entrance. The public is invited.



4. GRANTS/SPONSORSHIPS

The SHINE grant is in the review process. Award winners will be named in December.

5. PARK ADVISORY COMMITTEE MEETINGS (PAC)

The PAC meetings for Bellview/Babcock and Santa Anita took place on October 10 and October 12, respectively.

Upcoming Meetings – all meetings begin at 5 pm

- Howe and Santa Anita Parks, Tuesday, October 17, Howe Community Center
- Cottage and Creekside Parks, Tuesday, October 24, Cottage Park Community Center
- Bohemian Park, Thursday, November 2, Gazebo in Park

6. PARKS AND FACILITIES

Staff met with Tom Hare of RRM Design Group to review capital improvement items for the development of a 10-year capital improvement plan, which is on schedule to be presented to the Board in the spring of 2024, *pictured right*.



Tom was a presenter at the CARPD Conference in

Howe Park Bridge Replacements project will begin the week of October 23. The groundbreaking ceremony was held on Wednesday, October 11 at Howe Park, *pictured below*.



Left: In attendance and pictured from left to right are Brad Friederich (VE Solutions), Jack Scroggs (KASL Engineers), Board member Michael Seaman, GM Emily Ballus, Eric Campbell (Westcon Construction), Board member Kathy Stricklin, Vanessa McCarthy-Olmstead (Supervisor Desmond's office) and Rob Olmstead (Senator Niello's office).

8. RECREATION

Seely Park Splash Pad Repairs Update: The door to the electrical/chemical room was vandalised and the new security door was installed the week of October 11. Now that the door has been replaced work on the electrical panel can begin.

9. SAFETY

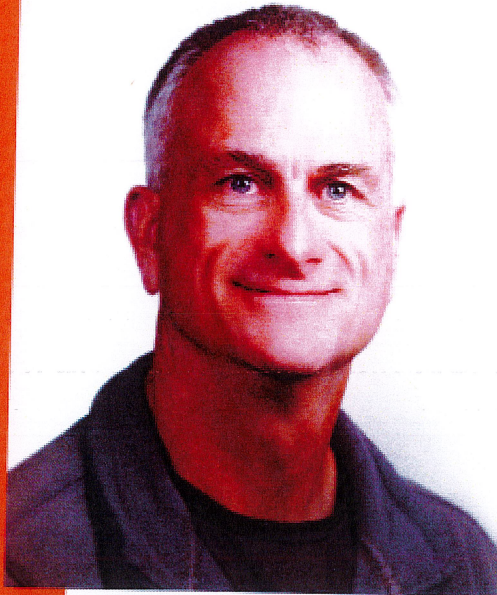
Chief Beth Johnson attended the Rio Linda Elverta Recreation and Park District's Safety Committee meeting to report on FEC police and the RLERPD contract and to receive input from their board on police matters.

10. BOARD NEWS

Former FECRPD Board member Carl Tennis passed away August 21, 2023. A Korean war navy veteran, Mr. Tennis was a steward for FECRPD for many years. The District sent Mr. Tennis' wife Beverly Tennis a condolences flower arrangement in his memory.

ABOUT TOM HARE OF RRM DESIGN GROUP

Capital Improvement Planning Consultant



TOM HARE

Principal Park Planner

After 35 years of public service, concluding with 16 years as the Administrator, Parks and Planning with the Conejo Recreation and Park District in Thousand Oaks, Tom joined the RRM Design Group team in January 2023.

Tom is a graduate of the United States Naval Academy and the MBA program at California State University, Fullerton with a proven track record of "getting things done" through his demonstrated administrative skills to assess an organization's critical issues through strategic and financial planning and forecasting, effective development and implementation of capital projects, and exceptional personnel management.

As a local resident in Thousand Oaks since 1996, he has been an active participant as a board member and coach in multiple youth sports and non-profit organizations.

TOM'S ROLE AT RRM

Tom will enhance RRM Design Group's extensive park design and implementation experience with a new service – Strategic Planning. Tom is available to assist Park and Recreation agencies and departments to review and assess their critical planning issues. He will follow up by recommending realistic and measurable strategic park planning and development tools and systems that set your agency on the path to effective implementation of your capital improvement plan for park projects and facilities and more effective and efficient processes. Feel free to contact Tom to discuss how he may be able to leverage his years of experience to your benefit.

CARPD 2023 Presentation:

Get It Done! How to Develop and Implement an Effective Ten Year Capital Improvement Program

Friday, May 19, 2023
9:00 am – 10:15 am

Get in Touch:

EMAIL:
thare@rrmdesign.com

PHONE:
(805) 652-2115

WEBSITE:
rrmdesign.com

SUPERVISOR RICH DESMOND

NEWS BULLETIN

Sacramento County Board of Supervisors, District 3



OCTOBER HARVEST EVENTS

With Halloween right around the corner, I wanted to share some of the fun activities for kids and adults going on this month throughout District 3. I have also included some friendly reminders to help keep your kids safe this year. Have a safe and Happy Halloween!

FALL DISTRICT 3 EVENTS:

October 13th – Arden Manor Pirates Present Movie Night & Scarecrow Contest

- TIME: 6:00-10:00pm
- LOCATION: Deterding Park, 1415 Rushden Drive, Sacramento, CA 95864
- HOST: [Arden Manor Recreation and Park District](#)

October 14th – Fall Festival

- TIME: 11:00am-3:00pm
- LOCATION: Arden Park, 1000 La Sierra Drive, Sacramento, CA 95864
- HOST: [Arden Park Recreation & Park District](#)

October 16th-19th – Rocky’s Hallo-WEEK Trick or Treat

- TIME: 5:00-6:30pm
- LOCATION:
 - 10/16 | Gum Ranch Park (5600 Tucker Way)
 - 10/17 | Miller Park (8480 Sunset Avenue)
 - 10/18 | Montview Park (4401 Minnesota Ave)
 - 10/19 | Fair Oaks Park (11549 Fair Oaks Blvd)
- HOST: [Fair Oaks Recreation and Park District](#)

October 21st – Howl O’Ween Parade & Harvest Festival

- TIME: 9:00am
- LOCATION: Rusch Park 7801 Auburn Blvd, Citrus Heights, CA 95610
- HOST: [Sunrise Recreation & Park District](#)

October 26th – 15th Annual Spooktacular

- TIME: 6:00-8:00pm
- LOCATION: Swanston Community Center, 2350 Northrop Avenue, Sacramento, CA 95825

- HOST: [Mission Oaks Recreation and Park District](#)

October 28th – Pumpkins and Planes

- TIME: 10:00am-2:00pm
- LOCATION: Aerospace Museum of California, 3200 Freedom Park Drive, McClellan, CA 95652
- HOST: [Aerospace Museum of California](#)

October 28th – Howe Park's Frightfully Fun Carnival

- TIME: 1:00-4:00pm
- LOCATION: Howe Park, 2201 Cottage Way, Sacramento, CA 95825
- HOST: [Fulton-El Camino Recreation and Park District](#)

October 31st – Trunk or Treat Harvest Festival

- TIME: 6:00-8:00pm
- LOCATION: Higher Heights Community Church, 2230 Arden Way, Suite H, Sacramento, CA 95825
- HOST: [Higher Heights Community Church](#)

October 31st – Trick or Treat at Sacramento Children's Museum

- TIME: 10:00am-12:00pm
- LOCATION: Sacramento Children's Museum, 2701 Prospect Park, Rancho Cordova, CA 95670
- HOST: [Rancho Cordova Area Chamber of Commerce](#)

MAKE EVERY HALLOWEEN A TREAT, NOT A TRICK:

Inspect – All treats for tampering

Be Alert – While driving or Trick-or-Treating

See and Be Seen – Use reflective tape and flashlights

Keep Pets Safe – Bring them indoors with I.D. collar and current license tags

Give Only Commercially Wrapped Treats – And consider giving healthier or non-food items

Have a safe and Happy Halloween!



COMMUNITY BOOK SALE

As the leaves begin to fall and the sun sets earlier, it's the perfect time to curl up with a good mystery, biography, or even a book to read to the children.

The **Friends of the Arden-Dimick Library** is hosting a two-day community book sale on **Friday, October 20, 2023, and Saturday, October 21, 2023, from 10:00 a.m. to 5:30 p.m.** in the community room at the **Arden-Dimick Library, 891 Watt Avenue.**

The Friends of the Arden-Dimick Library is a volunteer community-based organization whose mission is to advocate for the library and to provide funding for books, materials, programs, and library activities primarily through selling donated books.

On Saturday the 21st, from 3:00 p.m. to 5:30 p.m., \$6 gets you a standard-sized grocery bag full of books. Bring your own grocery bags. All funds from this sale will be used for Arden-Dimick Library programs.



CRUISEFEST ON FULTON AVENUE

On Saturday, **October 7, 2023, from 3 p.m. to 7 p.m.**, the Fulton Avenue Association is hosting their 12th Annual Cruise Fest on Fulton Avenue. Check out the Cruise & Show with hundreds of cars that feature all makes and models with thousands of spectators! Please join!!! The show will be held on **Fulton Avenue between El Camino and Marconi. CruiseFest on Fulton Avenue** is one of the biggest family car events in Sacramento! Car aficionados can also check out the hot wheels and classic cars on display at this **free family event**, which will feature live music, breweries, vendors and food trucks.

Fulton Avenue is the perfect venue for this event because it is one of the premier automobile sales corridors in our region, featuring all types of new and previously owned cars.

The event will benefit the California Auto Museum: California Vehicle Foundation – a 501(c)3 charitable organization. For more information, please visit the [California Auto Museum website](https://www.californiaautomuseum.org).

Please note that Fulton Avenue will be closed from El Camino Avenue to Marconi Avenue for the CrusieFest.



ADOPT A PET FOR FREE

To help pets find loving homes, [Bradshaw Animal Shelter](#) is teaming up with BISSELL Pet Foundation for its [Empty the Shelters program](#) to [waive adoption fees](#) for all dogs and cats through Sunday, October 15, 2023.

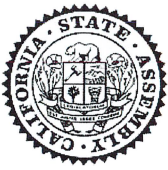
[Bradshaw Animal Shelter](#), known for its dedication to the welfare of animals in the community, is excited to announce this special adoption event made possible by the generous sponsorship of [BISSELL Pet Foundation](#).

During this two-week period, potential pet parents will have the opportunity to welcome a new furry family member into their homes at no cost. Prospective adopters can view [adoptable dogs here](#) and [adoptable cats here](#). The Empty the Shelters program, which has successfully placed thousands of pets into loving homes, aims to make pet adoption more accessible and affordable for families.



Adopting a pet during this event includes their spay/neuter surgery, microchipping, up-to-date vaccinations and microchipping, and a 1-year pet license for Sacramento County residents.

Prospective adopters are encouraged to visit Bradshaw Animal Shelter, located at 3839 Bradshaw Rd, Sacramento, and meet the available dogs and cats. The shelter's dedicated staff and volunteers will be on hand to help match families with the perfect furry friend. The animal shelter is open for adoptions Tuesday through Sunday from 12 p.m. until 5 p.m. with extended hours from 12 p.m. until 6 p.m. on Wednesday evenings. The shelter is closed on Mondays. Don't miss this chance to provide a loving forever home for a deserving pet.



ACA 1 – 55% Vote for Local Affordable Housing and Public Infrastructure

Assembly Coauthors: Chiu (PC), Berman, Bloom, Bonta, Burke, Chu, Cooper, Eggman, Frazier, Eduardo Garcia, Gipson, Gloria, Gonzalez, Grayson, Holden, Jones-Sawyer, Kalra, Levine, Low, McCarty, Mullin, Nazarian, Quirk, Luz Rivas, Robert Rivas, Blanca Rubio, Santiago, Stone, Ting, Weber, Wicks, Wood
Senate Coauthors: Wiener (PC), Beall, Hill, Skinner

SUMMARY

ACA 1 will lower the necessary voter threshold from a two-thirds supermajority to 55 percent to approve local general obligation (GO) bonds and special taxes for affordable housing and public infrastructure projects.

ACA 1 is targeted to the urgent needs of local communities. This measure gives local governments a more realistic financing option to fund an increase in the supply of affordable housing, and to address the numerous local public infrastructure challenges cities, counties, and special districts are facing.

BACKGROUND

The California Constitution requires a two-thirds vote at the local level for both GO bonds and special taxes.

However, local school districts must only achieve 55 percent voter approval for school bonds to fund construction, reconstruction, rehabilitation, replacement of school facilities, furnishing of schools, or the acquisition or lease of real property.

From 2001 to 2013, over 2,200 local revenue measures have been placed before voters concerning school, city, county, or special district taxes or bonds. Majority vote tax measures have proven to be much more likely to pass, while just half of two-thirds vote measures succeeded. School bonds with a 55 percent have been the most successful, with four out of every five passing. In contrast, just half of two-thirds vote measures succeeded. A 55 percent voter threshold for special taxes would have made a dramatic difference. Nearly 80 percent of all two-thirds supermajority measures garnered more than 55 percent of “yes” votes.

1) AFFORDABLE HOUSING NEED

According to the Department of Housing & Community Development (HCD), in the last 10 years California has built an average of 80,000 homes per year, while the need to keep up with the housing need is approximately 180,000 homes per year. There is a shortfall of over one million rental homes affordable to extremely low and very low-income households.

2) LACK OF FUNDING FOR PUBLIC INFRASTRUCTURE

Cities, counties, and special districts face numerous challenges in securing funding for important local public infrastructure projects, including:

Water. Much of the state’s water supply, wastewater, and flood control infrastructure is aging. Rebuilding typically requires costly upgrades to meet increasingly high standards for water quality and infrastructure safety. In the last few decades, new mandates on managing stormwater runoff and climate change have added increased costs and heightened levels of management complexity. The water sector has historically relied heavily on locally generated revenues, which means that Proposition 13 (1978), Proposition 218 (1996), and Proposition 26 (2010), have made it increasingly difficult for local agencies to raise funds.

Parks and Recreation. According to the Statewide Comprehensive Outdoor Plan of 2015, 62 percent of Californians live in areas with less than 3 acres of parkland per 1,000 residents (the recognized standard for adequate parks). Additionally, 9 million people do not have a park within a half mile of their home.

Other Local Needs. Our local governments across the state know best what specific priorities matter most in their communities. For some, funding the costs of a new library or other public building is a means to create local engagement and encourage learning. For others, funding the expansion of broadband is a concern that can seem financially impossible. Strained public safety and emergency response resources in many regions could also benefit from much needed investment. Plus, with discussions underway in Washington D.C. about a possible federal infrastructure initiative, the ability to provide matching-dollars for federal grants is critical to being competitive for new grants.

3) IMPACT OF TWO-THIRDS VOTER REQUIREMENT

The California Constitution limits the opportunity for communities to decide to tax themselves to provide funding for local projects that meet goals and laws approved by the majority. One-third of local voters have the power to overrule fiscal decisions.

THIS BILL:

ACA 1 will lower the constitutional vote threshold to 55 percent for both GO bonds and special taxes, when proposed specifically for the construction, reconstruction, rehabilitation, or replacement of public infrastructure, affordable housing, or supportive housing. The bill will also specify requirements for voter protection, public notice, and financial accountability.

In practice, local officials propose a local bond or special tax, and then the voters in that community decide whether they support the idea or not. The voters would still need to overwhelmingly (with 55 percent of the vote) support a bond or special tax in order for it to be approved. ACA 1 will level the playing field and create parity between school districts and cities, counties, and special districts, so that all local governments have a viable financing tool to address community needs.

ACA 1 defines “public infrastructure” to include:

- Projects to provide water or protect water quality, sanitary sewer, treat wastewater or reduce pollution from storm water runoff;
- Protect property from impacts of sea level rise;
- Public buildings, including fire and police facilities;
- Parks, open space, and recreation facilities;
- Improvements to transit and streets and highways;
- Flood control;
- Public library facilities;
- Broadband expansion in underserved areas;
- Local hospital construction;
- Public safety buildings, facilities, and equipment;
- Public library facilities.

ACA 1 defines “affordable housing” and “supportive housing” to include:

- Housing developments that provide workforce housing affordable to households earning up to 150% of countywide median income;
- Housing developments that provide housing affordable to lower, low, or very low-income households, as those terms are defined in state law;
- Targeted housing that is linked to services that assist residents in retaining the housing, improving their health status, and maximizing their ability to live and, when possible, work in the community.

This bill proposes an amendment to the California Constitution, which means that if passed by the Legislature, the proposal would then go to the ballot for voter approval during the next statewide election.

SUPPORT:

- California Professional Firefighters (cosponsor)
- Housing California (cosponsor)
- State Building and Construction Trades Council (cosponsor)
- California Labor Federation (cosponsor)
- Alpine Village-Sequoia Crest Community Services District
- American Planning Association California
- Association of Bay Area Governments
- Association of California Healthcare Districts
- Bay Area Council
- Bay Area Housing Advocacy Coalition
- Bear Valley Community Services District
- Beaumont Library District
- Beaumont-Cherry Valley Water District
- Brooktrails Township Community Services District
- Burbank Housing
- California Apartment Association
- California Association of Council of Governments
- California Association of Housing Authorities (CAHA)
- California Association of Nonprofits
- California Association of Recreation & Park Districts
- California Association of Sanitation Agencies
- California Coalition for Rural Housing
- California Contract Cities
- California Fire Chiefs Association
- California Housing Consortium
- California Housing Partnership
- California Library Association
- California Library Services Board
- California Nurses Association
- California Park & Recreation Society
- California Rural Legal Assistance Foundation (CRLAF)
- California Special Districts Association
- California State Association of Counties (CSAC)
- California State Association of Electrical Workers
- California State Council of Laborers
- California State Pipe Trades Council
- California Transit Association
- California State Treasurer, Fiona Ma
- Cameron Park Community Services District
- Chicano Federation of San Diego County
- Chico Area Recreation and Park District
- Chino Valley Fire District
- Cities Association of Santa Clara
- City of Alameda
- City of Albany
- City of Arvin
- City of Burbank
- City of Camarillo
- City of Ceres
- City of Chowchilla
- City of Davis
- City of East Palo Alto
- City of Emeryville
- City of Goleta
- City of Gustine
- City of Laguna Beach

SUPPORT (continued)

City of Lathrop
City of Lodi
City of Long Beach
City of Manteca
City of Marin
City of Merced
City of Milpitas
City of Moorpark
City of Napa
City of Novato
City of Oakland
City of Oceanside
City of Placentia
City of Ripon
City of Riverbank
City of San Luis Obispo
City of Santa Monica
City of Stockton
City of Ventura
City of Walnut Creek
City of West Hollywood
City/County Association of Governments of San Mateo
County
Coalition for a New Community Library and Resource Center
Conejo Recreation District
County Mono
County of Marin
County of Monterey
County of Napa
County of Santa Clara
County of Solano
County of Yolo
Crestline Sanitation District
Cucamonga Valley Water District
Desert Recreation District
EAH Housing
East Bay for Everyone
East Bay Housing Organizations
East Bay Municipal Utilities District
East Bay Regional Park District
East Contra Costa Fire Protection District
Eden Housing
Environmental Defense Fund
Fallbrook Public Utility District
Fallbrook Regional Health District
Feather River Recreation and Park District
Fire Districts Association of California
Foundation for Monterey County Free Libraries
Fresno Mosquito and Vector Control District
Fulton-El Camino Recreation and Park District
Goleta West Sanitary District
Greater Merced Chamber of Commerce
Habitat for Humanity East Bay/Silicon Valley
Hayward Area Recreation and Park District
International Union of Elevator Constructors
International Union of Operating Engineers

League of California Cities
League of Women Voters of California
Los Angeles County Metropolitan Transportation Authority
Marin County Transit District
Marin County Council of Mayors and Councilmembers
Metropolitan Transportation Commission
Midpeninsula Regional Open Space District
MuniServices
Non-Profit Housing Association of Northern California
North Bay Leadership Council
North County Fire Protection District
North Tahoe Fire Protection District
Oceano Community Services District
Olivenhain Municipal Water District
Orange County Cemetery District
Palomar Health
Palos Verdes Library District
Pleasant Valley Recreation and Park District
Professional Engineers in California Government (PECG)
Salinas Valley Memorial Healthcare System
San Diego City Council President, Georgette Gómez
San Diego Habitat for Humanity
San Joaquin County Hispanic Chamber of Commerce
San Mateo County Transit District (SamTrans)
San Ramon Valley Fire Protection District
Santa Clara Valley Water District
Santa Ynez Community Services District
Shafter Parks and Recreation District
Silicon Valley @ Home
Silicon Valley Leadership Group
Solano Irrigation District
Solano Transportation Authority
South Coast Water District
Southern California Association of NonProfit Housing
SPUR (San Francisco Bay Area Planning and Urban Research
Association)
Rural County Representatives of California (RCRC)
Stege Sanitary District
The Two Hundred
Town of Discovery Bay Community Services District
Town of Yountville
United Contractors
Urban Counties of California
Ventura Council of Governments
Western Center on Law and Poverty
Western States Council Sheet Metal, Air, Rail, and
Transportation

FULTON-EL CAMINO RECREATION & PARK DISTRICT PRESENTS

HOWE PARK'S
FRIGHTFULLY
FUN

FREE
ENTRY



ACTIVITIES, GAMES, BOUNCEY HOUSE,
TRUNK-OR-TREAT & MUCH MORE!

OCT
28

AT HOWE PARK

2201, COTTAGE WAY
SACRAMENTO, CA 95825

JOIN THE FUN 1PM - 4PM

WWW.FECRPD.COM



916-927-3802

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