

**ORANGEVALE RECREATION & PARK DISTRICT
BOARD OF DIRECTORS MEETING
JANUARY 19, 2023**

**REGULAR MEETING 6:30 PM
ORANGEVALE COMMUNITY CENTER
6826 HAZEL AVE. ORANGEVALE, CA 95662**

NOTE: The Board of Directors may take up any Agenda item at any time, regardless of the order listed. Action may be taken on any item on the Agenda.

1. CALL TO ORDER

2. ROLL

3. PLEDGE OF ALLEGIANCE

4. APPROVAL OF AGENDA

5. PUBLIC DISCUSSION

Any person may address the board upon any subject within the jurisdiction of the Orangevale Recreation & Park District with each speaker being limited to three minutes. However, the Chairperson can impose reasonable limitations to the maximum time per person and per agenda item to allow the Board to complete its business. Any matter that requires action will be referred to staff or committee for a report and action at a subsequent meeting.

6. MINUTES

a. Approval of minutes of the Regular Meeting December 8, 2022 (pg. 1-9)

7. CORRESPONDENCE

a. An article in the December 9 issue of the Orangevale View reporting on the success of the Orangevale Tree Lighting event (pg. 10-11)

b. An ad in the December 9 issue of the Orangevale View to promote upcoming programs (pg. 12)

8. CONSENT CALENDAR: Reading/Opportunity to Pull Items for Discussion/Board Action

Consent items are considered routine and are intended to be acted upon in one motion, without discussion. During this portion of the meeting, the Consent Calendar will be read aloud. Prior to approval, the Chairperson will give the Board, staff, and public the opportunity to pull any item for discussion. The remaining Calendar will be acted upon. Any pulled items will then be heard and acted upon individually.

8.1 CONSENT MATTERS GENERAL FUND

a. Ratification of Claims for November 2022 (pg. 13-14)

b. Budget Status Report for November 2022 (pg. 15-17)

c. Revenue Report for November 2022 (pg. 18)

d. Ratification of Claims for December 2022 (pg. 19-20)

e. Budget Status Report for December 2022 (pg. 21-23)

f. Revenue Report for December 2022 (pg. 24)

8.2 OLLAD CONSENT MATTERS

a. Ratification of Claims for November 2022 (pg. 25-26)

b. Budget Status Report for November 2022 (pg. 27-28)

c. Ratification of Claims for December 2022 (pg. 29)

d. Budget Status Report for December 2022 (pg. 30-31)

8.3 **KENNETH GROVE CONSENT MATTERS**

- a. Ratification of Claims for November 2022 (pg. 32)
- b. Budget Status Report for November 2022 (pg. 33)
- c. Ratification of Claims for December 2022 (pg. 34)
- d. Budget Status Report for December 2022 (pg. 35)

9. **NON-CONSENT MATTERS GENERAL FUND**

- a. Ratification of Claims for November 2022 (pg. 36)

10. **STANDING COMMITTEE REPORTS**

- a. Administration & Finance – No Report. This committee is planning a February meeting.
- b. Maintenance & Operation – No Report
- c. Recreation Committee – No Report
- d. Personnel & Policy – This committee met on December 15. See the meeting recap (pg. 37-38)
- e. Government – No Report
- f. Planning Committee – No Report. This goal is for this committee to meet in February
- g. Trails Committee – No Report
- h. Ad Hoc – No Report

11. **ADMINISTRATOR'S REPORT**

- a. Monthly Activity Report – December 2022 (pg. 39-47)

12. **UNFINISHED BUSINESS**

- a. Update on the awarding of the construction of a new fence at Streg Open Space to the qualified contractor with the lowest responsive quote (verbal)

13. **NEW BUSINESS**

- a. Presentation of Certificates of Election for three newly elected Board Directors: Arica Presinal, Sharon Brunberg, and Manie Meraz (presentation)
- b. Approval of the Orangevale Recreation & Park District Fiscal Audit 2021/22 (pg. 48-80)
- c. Board Committee assignments for 2023 (pg. 81-82)
- d. Consider altering the timing of our current policy that makes it conditional that any new employees or volunteers with the District must be fully vaccinated, or in the process of becoming fully vaccinated, against COVID-19 (pg. 83-86)
- e. Discuss having the April 2023 Regular Board of Directors meeting on either April 13 or April 20 (verbal)
- f. Swimming Pool project timeline and update (pg. 87)
- g. Roadway/Trail project timeline and update (pg. 88)
- h. Arcade Cripple Creek Trail Project Update (verbal)
- i. Determine if our February Board of Directors is to be live-streamed (verbal)

14. **DIRECTOR'S AND STAFF'S COMMENTS**

15. **ITEMS FOR NEXT AGENDA**

- a. Lease agreement with Orangevale History Project for use of the Cottage building
- b. Discuss future funding measures for the District.
- c. Plans for the District's 40th Anniversary

16. **ADJOURNMENT**

NOTICE:

As presiding officer, the Chair has the authority to preserve order at all Board of Directors meetings, to remove or cause the removal of any person from any such meeting for disorderly conduct, or for making personal, impertinent, or slanderous remarks, using profanity, or becoming boisterous, threatening or personally abusive while addressing said Board, and to enforce the rules of the Board.

People with disabilities may request accommodations such as interpreters, alternative formats, or assistance with physical accessibility. Requests for accommodations must be made with 72 hours prior notice. If you require accommodations, please contact the Orangevale Recreation & Park District main office at (916) 988-4373.

Directors can be reached at: director@ovparks.com

Sharon Brunberg

Manie Meraz

Lisa Montes

Arica Presinal

Mike Stickney

ORANGEVALE RECREATION & PARK DISTRICT

Minutes of Meeting of Board of Directors December 8, 2022

A Regular Meeting of the Board of Directors of the Orangevale Recreation and Park District was held on December 8, 2022 at the District Office. Director Stickney called the meeting to order at 6:30 p.m.

Directors present: Stickney, Meraz, Brunberg, Montes, Presinal
Directors absent: None
Staff present: Barry Ross, District Administrator
Jennifer Von Aesch, Finance/HR Superintendent
Horacio Oropeza, Park Superintendent
Jason Bain, Recreation Supervisor
Melyssa Woodford, Admin. Services Supervisor

3. **PLEDGE OF ALLEGIANCE** The Pledge of Allegiance was conducted.
4. **APPROVAL OF AGENDA**
MOTION #1 On a motion by Director Montes, seconded by Director Brunberg, the agenda was approved by a vote of 5-0-0 with Directors Stickney, Presinal, Brunberg, Meraz, and Montes voting Aye. There were no Nays or Abstentions.
5. **PUBLIC DISCUSSION** No one wished to address the Board during public discussion.
6. **MINUTES**
MOTION #2 a) Approval of Minutes of November 10, 2022 (pg. 1-9): On a motion by Director Brunberg seconded by Director Montes, the minutes were approved by a vote of 5-0-0 with Directors Stickney, Meraz, Brunberg, Presinal, & Montes voting Aye. There were no Nays or Abstentions.
7. **CORRESPONDENCE**
MOTION #5 a) An article in the November 25 issue of the Orangevale View promoting the upcoming Orangevale Tree Lighting event (pg. 10): Admin Ross shared the Orangevale View article with the Board of Directors.
b) Confidential Envelope – Attorney Billing for October 2022: On a motion by Director Brunberg, seconded by Director Meraz, the attorney billing was approved by a vote of 5-0-0 with Directors Stickney, Presinal, Brunberg, Meraz, and Montes voting Aye. There were no Nays or Abstentions.

8. **CONSENT CALENDAR** a) No report.
- 8.1. **CONSENT MATTERS GENERAL FUND** a) No report
- 8.2. **OLLAD CONSENT MATTERS** a) No report
- 8.3. **KENNETH GROVE CONSENT MATTERS** a) No report
9. **NON-CONSENT MATTERS GENERAL FUND** None discussed.
10. **STANDING COMMITTEE REPORTS**
- a) Administration and Finance: No report.
 - b) Maintenance and Operation: No report.
 - c) Recreation Committee: No report.
 - d) Personnel & Policy: No report.
 - e) Government: No report.
 - f) Planning Committee: No report.
 - g) Trails Committee: Trails Committee: No report.
 - h) Ad Hoc: No report.
11. **ADMINISTRATOR'S REPORT**
- a) Monthly Activity Report – November 2022 (pg. 11-17):
 On November 1, Admin Ross, Superintendent Oropeza, and Director Stickney attended the ceremonial groundbreaking of the Arcade Cripple Creek Trail project, which was held at the Arcade Creek Park Preserve in Citrus Heights.
- On November 7, Admin Ross attended a meeting with several other District Administrators and staff with the Fulton El Camino Police Department. The primary reason for the meeting was to learn about and discuss a Joint Powers Authority and how it may or may not fit with a park security model. Although this may provide less travel

time and greater response time, a greater expense would likely be incurred. This discussion is in the elementary stages. Admin Ross is to keep the Board of Directors informed of any updates.

On November 9, Admin Ross and Superintendent Oropeza met at Pecan Park to inspect several trees that are in failing health. We began a plan for removing them within the next two years. Most would be removed by our Parks Maintenance staff, but we may opt to contract the removal of a couple trees. We also discussed areas where we could plant new trees.

On November 10, Admin Ross met with Leslie Blomquist (City Engineer with the City of Citrus Heights) at Streng Open Space to review the plans for a fence to border the park and a neighbor's property.

On November 15, the staff working at the Community Center took part in a surprise practice fire drill.

On November 28, Admin Ross met with contractor Nathan Boek of Crusader Fence Co. at Streng Open Space to walk the site where a new fence will be constructed. Crusader Fence Co. will be submitting a quote for this project.

Recreation Supervisor Jason Bain advised programs are doing well. January through June is typically the most profitable timeframe. The Polar Bear Plunge will not be held this year since no water is currently in the pool due to necessary maintenance and repairs. Director Brunberg requested incorporating two more rows to the recreation graph to indicate both cumulative projected and cumulative actual numbers.

Director Stickney inquired of scheduled cleanup of leaves accumulating at Coleman and other parks. Parks Supt. Oropeza advised that mulching and cleanup efforts are ongoing.

12. UNFINISHED BUSINESS

None discussed.

13. NEW BUSINESS

a) Oath of Office for newly elected Board Members (presentation): The certification for all three newly elected Board members has been received and is official. The Oath of Office was conducted for newly elected Board Members Presinal, Brunberg, and Meraz.

b) Approve the proposed layout of the California Central Railroad sign provided by the Orangevale History Project (pg. 18-19): At the October 13 OVparks Board of Directors meeting, the Orangevale History Project requested permission to install an informational and educational sign at Orangevale Community

MOTION #3

Park. The sign is to reflect the history of the California Central Railroad that crossed through what is now Orangevale Community Park. The Board of Directors unanimously approved this request.

The Orangevale History Project has since drafted a sign that will be 3' x 2' in size. The design of the sign is a working copy but is close to being complete and the OHP is seeking approval of the layout from this Board before they finalize approval to the designer. A copy of the proposed sign is provided along with a photo of the Shackleton Woods sign frame, which this product will resemble. Upon approval, an application form must be completed and submitted by the Orangevale History Project as required when any additions or adjustments are made to OVparks property.

On a motion by Director Montes, seconded by Director Brunberg, the proposed layout of the California Central Railroad sign provided by the Orangevale History Project was approved by a vote of 5-0-0 with Directors Stickney, Meraz, Brunberg, Presinal, & Montes voting Aye. There were no Nays or Abstentions.

- c) Discussion Item: Evaluate District building options to house the Orangevale History Project and a future museum (pg. 20): At the District Board of Directors meeting on November 10, staff was directed to consider and present options for District buildings that could house the Orangevale History Project and their future museum. Staff was then to meet with representatives from OHP to discuss these options. Following these directives, and having met with Mark Aring and Marilyn Edwards of OHP, a table reflecting the pros and cons of each option was provided. District staff and OHP representatives agree that the Cottage building is the option that merits the highest consideration, and this is the option we wish to pursue further.
- d) Approve to lease space in a District building to house the Orangevale History Project and a future museum (pg. 21): At the District Board of Directors meeting on November 10, there was an agenda item to discuss the possibility of providing space in one of our District buildings for the Orangevale History Project and their future museum. The Orangevale Chamber of Commerce has generously hosted the OHP since their start, but the OHP has outgrown that shared building, and has gained membership and momentum to where they now need their own space. Seeing the historical and educational value of an Orangevale History Museum and understanding that many park and recreation agencies host libraries and museums, the Orangevale Recreation & Park District was interested in discussing this possibility with the OHP. The intention is for the

MOTION #4

District to enter into a lease agreement with the OHP in order to relieve the District from liability and costs associated with utilities and maintenance.

On a motion by Director Montes, seconded by Director Brunberg, the proposed lease space in a District building to house the Orangevale History Project and a future museum, with direction to Admin Ross to provide an updated agreement within sixty days, was approved by a vote of 5-0-0 with Directors Stickney, Meraz, Brunberg, Presinal, & Montes voting Aye. There were no Nays or Abstentions. This topic is to be placed on the February Board of Directors meeting for further discussion and update.

e) Election of Officers for 2023 (pg. 22):

The current Officers of the Board for calendar year 2022 are:

- Mike Stickney (Chairperson)
- Lisa Montes (Vice Chairperson)
- Sharon Brunberg (Secretary)

MOTION #6

On a motion by Director Montes, seconded by Director Brunberg, to elect Director Stickney to remain as Board Chairperson for 2023. This was approved by a vote of 4-0-1 with Directors Meraz, Brunberg, Presinal, & Montes voting Aye. There were no Nays. Director Stickney Abstained.

MOTION #7

On a motion by Director Brunberg, seconded by Director Presinal, to elect Director Montes to remain as Board Vice Chairperson for 2023. This was approved by a vote of 4-0-1 with Directors Meraz, Brunberg, Presinal, & Stickney voting Aye. There were no Nays. Director Montes Abstained.

MOTION #8

On a motion by Director Brunberg, seconded by Director Montes, to elect Director Presinal to become the Board Secretary for 2023. This was approved by a vote of 4-0-1 with Directors Meraz, Brunberg, Montes, & Stickney voting Aye. There were no Nays. Director Presinal Abstained.

f) Discuss and take action regarding committee assignments for 2023 (pg. 23-24):

Board committees are up for reassignment each calendar year. Last year, it was agreed that each Board Director would remain on one committee that they currently serve on for the sake of continuity. Each Board Director would then consider which other committees they would like to serve on.

Administrator Ross would email each Director asking for their preferred committees. This will give us a starting point to help the process move more efficiently at the January meeting. Each committee would also need to assign a Committee Chairperson. Committee assignments to be finalized in January 2023.

- g) Approve Part Time Salary Scale for 2023 to address increase in minimum wage (pg. 25-27): The State of California is increasing the minimum hourly wage from \$15.00 to \$15.50 on January 1, 2023. The current 2022 salary scale and the proposed 2023 scale have been provided. As the minimum wage has increased over the past seven years, the hourly wage difference between part time and full-time workers has decreased, causing compaction. In effort to slow down the compaction, we reduced the number of steps for the part time positions in 2021. The proposed 2023 salary scale maintains the same reduced number of steps as was approved in 2021 and 2022. January 1, 2023, marks the final planned minimum wage increase by the State. The expectation is for the minimum wage to remain at \$15.50 for multiple years. We can consider adding additional steps to the salary scale in future years. Finance/HR Supt. Von Aesch is to contact other Recreation & Park Districts to determine how their increases in COLAS affected them throughout the summer. Results of their research will be provided in a future Finance Committee Meeting (January or February) for evaluation of the salary scale.

MOTION #9

On a motion by Director Montes, seconded by Director Presinal, the Part Time Salary Scale for 2023 to address the increase in minimum wage was approved by a vote of 5-0-0 with Directors Stickney, Meraz, Brunberg, Presinal, & Montes voting Aye. There were no Nays or Abstentions.

- h) Approve to award the construction of a new fence at Streng Open Space to the qualified contractor with the lowest responsive quote (pg. 28): Admin Ross requested bids from four fencing companies and has received two bids to date. Both bids received have been within the estimated range. The new fence is 180 feet in length, six-foot tall redwood with metal posts every eight feet, two cross supports, and one gate. Admin Ross is to provide the neighbors with two weeks advanced notice of installation fence. Once installed, it will be the property owner's responsibility to maintain as previously agreed upon. Admin Ross is to provide an update to the Board in January.

MOTION #10

On a motion by Director Brunberg, seconded by Director Montes, to award the construction of a new fence at Streng Open Space to the qualified contractor with the lowest responsive quote, up to \$15,000, was approved by a vote of 5-0-0 with Directors Stickney, Meraz, Brunberg, Presinal, & Montes voting Aye. There were no Nays or Abstentions.

- i) Approve moving the date of the District's monthly regular Board of Directors meetings from the second Thursday to the third Thursday for 2023 (pg. 29): The Board of Directors discussed and decided to try moving to the third Thursday of each month in 2023 and revisit this topic at the December 2023 Board of

Directors Meeting. This would go into effect at the January 2023 Board of Directors Meeting. Admin Ross to update the website.

MOTION #11

On a motion by Director Presinal, seconded by Director Stickney, moving the date of the District's monthly regular Board of Directors meetings from the second Thursday to the third Thursday for 2023 was approved by a vote of 3-1-1 with Directors Stickney, Meraz, & Presinal voting Aye. Director Brunberg voted No. Director Montes abstained.

- j) Swimming Pool project timeline and update (pg. 30): Admin Ross provided updates received from Aquatic Design Group and the County of Sacramento. Due to delays involving the plan approval process from the County of Sacramento, it is no longer realistic that we can have the plans ready for bid, award the contract, and construction by February as needed to complete the project in time for the 2023 swim season. The project will need to be postponed until after the 2023 swim season. As has been done in recent years, staff will be patch and seal the cracks in the pool to allow the aquatic programs to run in 2023. We now expect the bid process to occur in the spring, and for the renovation project to begin in September after the swim programs conclude. Supervisor Bain advised the bid process may be improved with this new timeline.
- k) Roadway/Trail project timeline and update (pg. 31): Admin Ross advised that the project is anticipated to be completed by May 2023. The Orangevale History Project is hoping to open the Orangevale History Museum at the Cottage on May 7, 2023, which is the day Orangevale became a colony. Admin Ross has completed the deed restriction application. Construction documents to be received from Peter Larimer of MTW Group this week to be submitted to Sacramento County. The project should go out to bid in February to award the bid in March.
- l) Arcade Cripple Creek Trail Project Update (verbal): Admin Ross advised that the project is progressing from Sunrise Boulevard moving east. They are currently working in the SMUD substation area. The active construction between the OVparks two parks area of the trail is estimated to be from March to July. Admin Ross to provide update on pricing of Metal posts and cable along with boulders at the January BOD Meeting.
- m) Discuss and take action if we shall or shall not continue to have our monthly regular Board of Directors meetings live-streamed. The Board of Directors discussed if the meetings should remain live streamed in the future. Director Montes shared support for maintaining the live-stream and how it benefits the community that may not be able to attend the meetings in person. Director Brunberg advised that the live-stream option began because of

COVID restrictions in place. The broadcast provides a valuable option for staff to produce the minutes for Board of Directors Meetings. It is a valuable source to be able to replay if needed. We will want the January 2023 meeting to be live-streamed for the audit presentation from Larry Bain. Director Stickney suggested notifying the public via Orangevale View, website, etc. to inform of BOD meeting format availability. The decision to live-stream a BOD meeting will be made at the prior BOD meeting.

MOTION #12

On a motion by Director Brunberg, seconded by Director Stickney, the discontinuation of monthly regular Board of Directors meetings live-streamed, and staff to determine beneficial meetings to live-stream as needed, was approved by a vote of 5-0-0 with Directors Stickney, Meraz, Brunberg, Presinal, & Montes voting Aye. There were no Nays or Abstentions.

14. DIRECTOR AND STAFF COMMENTS

Admin Ross mentioned the Orangevale Community Tree Lighting was a great team effort. Parks Maintenance provided support with the lighting and grounds maintenance for the event. Fred De Leon and his staff with *In Alliance* were instrumental in trimming the tree area and hedges in preparation for the event. On the day of the event, Parks, Recreation, and Admin departments provided staff assistance to run the event. He extended appreciation to the Board of Directors that were able to attend and bring their families and/or volunteer. Director Montes advised Recreation Coordinator Andrew Gross did an amazing job for his first coordination of the Community Tree Lighting.

Admin Ross advised of an energy audit being conducted by a company named Syserco. They met with Supervisor Bain and Parks Supt. Oropeza to determine what areas to address for energy efficiency. The current solar panels, which are twenty years old, are operating at five percent of capacity. Syserco will also look at the HVAC units and will provide advice on where cost savings may be achieved.

A used electric golf cart has been offered to the District. The cart is about 20 years old, and the cost is \$1,000. It would be used primarily at the Orangevale Community Center campus to travel between the buildings, delivery of supplies, conduct maintenance, etc. Staff is currently working on logistics, and intends to meet with the seller to inspect and test-drive the cart within the next two weeks.

The Staff and Board Appreciation Luncheon will be held 11:30am-1:30pm on Friday, December 16, 2022. Please RSVP for planning purposes. Hope all staff and Board of Directors are able to attend.

Supervisor Woodford thanked everyone for a good year in 2022. Director Stickney inquired about the Pickleball program to which

Supervisor Woodford advised it has been very successful. Instructor Gail Kenney is a strong instructor and is quite knowledgeable and popular. Enrollment in her programs has been regularly filled.

Finance/HR Supt. Von Aesch advised Larry Bain will be presenting the Audit summary at the January 2023 BOD meeting. Spreadsheets will be provided to the Board of Directors.

Parks Supt. Oropeza advised the epoxy repairs to prepare the pool will be conducted when weather permits, likely in April of 2023.

Director Meraz mentioned today is the anniversary of his arrival in Vietnam in 1969. The Board of Directors thanked him for his service.

Director Stickney mentioned the buildings were quite warm when they conducted a tour. Long term he would like the thermostats at Buildings 1 & 2 to be tied in with the new smart thermometer system planned for installation and implementation. The parks look very good. He expressed appreciation to everybody for a good job and he will plan to attend the Employee and Board Appreciation luncheon.

Director Montes extended the happiest holidays to the staff and wished them a wonderful Merry Christmas and Happy New Year.

Director Presinal thanked the staff and encouraged them to keep doing what they are doing.

Director Brunberg appreciated the staff for their wonderful work.

15. ITEMS FOR NEXT AGENDA

- a) Presentation of 2021-22 Audit
- b) Live-Stream for next BOD meeting

16. ADJOURNMENT

MOTION #13

With no further business to discuss, the general meeting of the Board of Directors was adjourned at 8:07 p.m. On a motion by Director Montes, seconded by Director Brunberg, the adjournment was approved by a vote of 5-0-0 with Directors Stickney, Presinal, Brunberg, Meraz, and Montes, voting Aye. There were no Nays or Abstentions.

Mike Stickney, Chairperson

Orangevale View

Serving Orangevale, Citrus Heights, Fair Oaks and Folsom

MAGICAL NIGHT AT OV ANNUAL CHRISTMAS TREE LIGHTING



Magical Night at OV Annual Christmas Tree Lighting
By MaryAnne Povey

The 17th Annual Orangevale Christmas Tree Lighting was another evening of fun and festivity with over 1000 attendees coming together at the Orangevale Community Center. Spectators enjoyed musical performances from Kidz Korner Preschool, Casa Rams Jr. Cheer, Rainwater Music Co, Casa and Pasteur bands and the Rhythm Club Band.

Buddy the Elf was back from the North Pole to emcee the evening

along with Santa, who did the honors of lighting the Christmas tree in front of a packed crowd of cheerful onlookers. Barry Ross, OV Parks Administrator and Sacramento County Supervisor Sue Frost were also on hand to celebrate the evening and assist in the official countdown of the tree lighting.

Santa visited with many good little boys and girls for as long as he could until it was time for the evening's finale. He came out to a cheering crowd and high fived the circle of excited fans before getting in the bucket to be hoisted to the top of the giant community tree.

Before Santa left to get back to the North Pole, we asked him about his most memorable moments of his visit to Orangevale. While stroking his beard he said, "I was most impressed with the thoughtful and contemplative responses to the question, 'how can Santa make Christmas better for them this year?' One child asked for more



time with family, another asked for a job for his mom and a few others asked for snow! My heart was filled with joy!"

Special thanks to Darren Lang of Easy Stumps for providing the



Magical Night at OV Annual Christmas Tree Lighting Continued from Front Page

"lift" for Santa as well these local business sponsors: Orangevale Water Company for the Choo Choo Express Train, the Orangevale Grange for providing hot dogs, the Orangevale History Project for serving popcorn, the Orangevale Chamber of Commerce for assisting Santa, the Orangevale Women's Club for their fabulous cookies, Les

Schwab for donating water, and Orangevale Food Bank, Party in No Time, Advance America and Casa Interact Club for sponsoring activity booths for the kids! The evening was capped off with the cheering crowd helping Santa with the countdown, and the giant tree lighting up perfectly on cue for all to see! It was a great evening of community coming together to celebrate! Here's Wishing everyone a very Merry Christmas and Happy New Year!



Left to right - Buddy -The Elf,, MaryAnne Povey- Orangevale Live, Barry Ross- Orangevale Parks Administrator, Darren Lang- EASYSTUMPS, Sue Frost - County Supervisor, and Santa



Owner Darren Lang of EASYSTUMPS prepares lift for Santa to magically light the tree

OVparks wants to say thank you to the wonderful organizations that helped us successfully run another amazing Orangevale Community Tree Lighting! It was so joyous and grand to see the many local groups and individuals who came out to support and enjoyed such a fantastic and festive event.

A big thank you to our biggest supporters; the Orange Vale Water Company for sponsoring the trackless train, the Oran-

gevale Woman's Club for making cookies and refreshments, the Orangevale History Project for providing popcorn, the Orangevale Grange for providing hot dogs, and the Orangevale Chamber of Commerce for helping to bring out Santa. Thank you to Les Schwab for providing water bottles and thank you to Easy Stumps for letting us use their lift for both setup and the event. Lastly, thank you to our activity booth sponsors, Advance Ameri-

ca, Party In No Time, Casa Interact Club, and the OV Food Bank. We couldn't have made this event happen without your continued community support so thank you all for your positivity and passion for involvement. We hope you had fun with us this year, we can't wait to see you all soon, and happy holidays from all of us at OVparks!

Photos courtesy of Cathy Kurtz Photography

Cold Hands and Warm Hearts at OVparks

Sunset Chef: Food Gifts

Ages: 8+

F 12/16 4:00-6:00pm

Fee: \$32 / \$35 NR



Basic Horsemanship

Ages: 8-15

F 12/9-12/30 4:00-5:15pm

Fee: \$182 / \$185 NR

Kids Night Out: Wintertime Fun

Ages: 5-12

F 12/16 6:00-9:00pm

Fee: \$27 / \$30 NR

Winter Youth Basketball

Grades: 2nd-6th

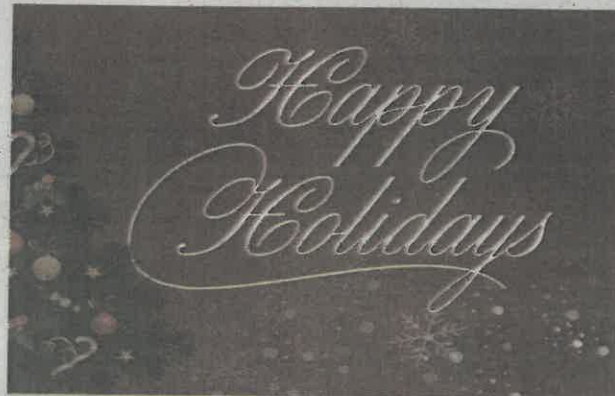


2nd/3rd Grades Practice Begins Tu 1/24 5:30pm

4th/5th/6th Grades Practice Begins Th 1/26 5:30pm

Location: OCC Gym

Fee: \$127 / \$130 NR



Happy Holidays from our OVparks family to yours!



Parks Make Life Better!*



Get Connected @ovparks

6826 Hazel Ave, Orangevale

(916) 988-4373 • OVparks.com

GENERAL FUND EXPENDITURES
FOR THE MONTH ENDING
NOVEMBER 30, 2022

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1906887356	20200500	US BANK NATIONAL ASSOCIAT	ADVERTISING	164.37
1906887356	20202100	US BANK NATIONAL ASSOCIAT	BOOKS/PERIODICALS/SUBSCRIPTION	1,031.78
1906898646	20202100	REDCORT SOFTWARE INC	BOOKS/PERIODICALS/SUBSCRIPTION	225.00
				1,256.78
1906887356	20202900	US BANK NATIONAL ASSOCIAT	BUSINESS/CONFERENCE EXPENSE	1,384.33
1906887356	20203800	US BANK NATIONAL ASSOCIAT	EMPLOYEE RECOGNITIONS	98.17
1906887356	20203803	US BANK NATIONAL ASSOCIAT	RECOGNITION EVENTS	10.00
1906884713	20203900	SUSAN MYREN	EMPLOYEE TRANSPORTATION	92.63
1906884712	20203900	OLIVIA SILVA	EMPLOYEE TRANSPORTATION	1.88
1906884711	20203900	SAVANNAH BRINSON-LERUD	EMPLOYEE TRANSPORTATION	15.63
1906884679	20203900	ANDREW GROSS	EMPLOYEE TRANSPORTATION	10.00
1906884673	20203900	ANNE-METTE VEILSTRUP	EMPLOYEE TRANSPORTATION	19.75
1906890788	20203900	BARRY ROSS	EMPLOYEE TRANSPORTATION	43.38
				183.27
1906887356	20206100	US BANK NATIONAL ASSOCIAT	MEMBERSHIP DUES	175.00
1906893351	20206100	CALIFORNIA SPECIAL DISTRI	MEMBERSHIP DUES	8,186.00
				8,361.00
1906884645	20207600	BURKETTS OFFICE SUPPLY IN	OFFICE SUPPLIES	720.97
1906887356	20207600	US BANK NATIONAL ASSOCIAT	OFFICE SUPPLIES	19.65
				740.62
1906887356	20208100	US BANK NATIONAL ASSOCIAT	POSTAL SERVICES	465.00
1906885406	20219700	AT&T	TELEPHONE SERVICES	24.51
1906885486	20219700	SPRINT P C S	TELEPHONE SERVICES	20.01
1906893201	20219700	COMCAST	TELEPHONE SERVICES	620.57
1906898620	20219700	COMCAST	TELEPHONE SERVICES	622.55
1906898623	20219700	AT&T	TELEPHONE SERVICES	22.25
				1,309.89
1906881934	20226200	JJR ENTERPRISES INC	OFFICE EQUIPMENT MAINTENANCE S	152.74
1906900739	20226200	JJR ENTERPRISES INC	OFFICE EQUIPMENT MAINTENANCE S	237.26
				390.00
5002216406	20244300	THE PERMANENTE MEDICAL GR	EMPLOYEE MEDICAL	85.00
1906881936	20257100	XIPHOS CORPORATION	SECURITY SERVICES	74.00
1906884648	20257100	XIPHOS CORPORATION	SECURITY SERVICES	592.00
				666.00
1906893366	20259100	KENNETH BENEDICT	OTHER PROFESSIONAL SERVICES	200.00
1906890780	20259101	N3X MSP INC	IT SERVICES	1,273.00
1906890780	20281202	N3X MSP INC	SOFTWARE	320.00
1906881942	20285100	TERRY MASTEN	RECREATIONAL SERVICES	162.00
1906882630	20285100	JOHN WALTON	RECREATIONAL SERVICES	1,900.00
1906884671	20285100	SHAUNA LEMAY	RECREATIONAL SERVICES	292.50
1906884649	20285100	RESCUE TRAINING INSTITUTE	RECREATIONAL SERVICES	59.50
1906884650	20285100	STEVEN MIRANDA	RECREATIONAL SERVICES	908.70
1906884669	20285100	YMCA OF SUPERIOR CALIFORN	RECREATIONAL SERVICES	560.00
1906890782	20285100	BRENDAN CHASE	RECREATIONAL SERVICES	6,300.00

GENERAL FUND EXPENDITURES
FOR THE MONTH ENDING
NOVEMBER 30, 2022

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1906890783	20285100	GAIL KENNEY	RECREATIONAL SERVICES	644.40
1906890784	20285100	ALISON LLOYD	RECREATIONAL SERVICES	616.00
1906890787	20285100	TERRY HOWARD	RECREATIONAL SERVICES	126.00
1906890785	20285100	ADRIAAN JANSEN VAN VUUREN	RECREATIONAL SERVICES	1,543.75
1906893369	20285100	NICOLE SMITH	RECREATIONAL SERVICES	400.00
1906893370	20285100	BRADLEY VON DESSONNECK	RECREATIONAL SERVICES	400.00
1906893371	20285100	JEROMY JOHNSON	RECREATIONAL SERVICES	400.00
1906893372	20285100	ANDRA WALKER	RECREATIONAL SERVICES	800.00
1906893373	20285100	DESTINY DIAZ	RECREATIONAL SERVICES	800.00
1906893374	20285100	SHEILA KING	RECREATIONAL SERVICES	1,200.00
1906893375	20285100	NICHOLE OLINGER	RECREATIONAL SERVICES	800.00
1906893377	20285100	MICHAEL WEIGHT	RECREATIONAL SERVICES	800.00
1906893367	20285100	RAQUEL VINA	RECREATIONAL SERVICES	400.00
1906893368	20285100	CATHERINE ESPERE	RECREATIONAL SERVICES	400.00
1906898649	20285100	HANDSTANDS INC	RECREATIONAL SERVICES	100.80
1906898651	20285100	JESSIE WADKINS	RECREATIONAL SERVICES	400.00
1906898652	20285100	NATIONAL ACADEMY OF ATHLE	RECREATIONAL SERVICES	628.50
1300822919	20285100	KIDZ KORNER FIELD TRIP REIMBURSE	RECREATIONAL SERVICES	-248.00
1906900740	20285100	AMANDA PARKER	RECREATIONAL SERVICES	400.00
				20,794.15
1906881931	20285200	LUCILLE COLQUHOUN	RECREATIONAL SUPPLIES	258.60
1906890765	20285200	AMERICAN RIVER ACE HARDWA	RECREATIONAL SUPPLIES	55.97
1906887356	20285200	US BANK NATIONAL ASSOCIAT	RECREATIONAL SUPPLIES	405.16
1906887356	20285200	US BANK NATIONAL ASSOCIAT	TAX ACCRUAL	0.02
1906893190	20285200	CAPITAL ONE NA	RECREATIONAL SUPPLIES	17.57
1906900581	20285200	SAM'S CLUB DIRECT CML	RECREATIONAL SUPPLIES	469.15
				1,206.47
110776341	20296200	SACRAMENTO COUNTY PARKING	QR BILLING NOV-2022 ORANGEVALE I	7.00
110775341	20296200	SACRAMENTO COUNTY PARKING	QR BILLING NOV-2022 ORANGEVALE I	7.00
				14.00
1906881926	42420200	RIVER CITY GEOPROFESSIONA	STRUCTURES & IMPROVEMENTS	3,500.00
1906882629	42420200	AQUATIC DESIGN GROUP INC	STRUCTURES & IMPROVEMENTS	1,005.00
1906882628	42420200	AQUATIC DESIGN GROUP INC	STRUCTURES & IMPROVEMENTS	27,470.00
				31,975.00
1906893211	50557100	STATE OF CALIFORNIA	FINGERPRINTING SERCICES	32.00

**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2022/2023
NOVEMBER 2022**

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditures	Expenditures to Date	Funds Available	% Left
1000	SALARIES & EMPLOYEE BENEFITS					
10111000	Salaries & Wages, Regular	887,000.00	69,352.60	357,579.51	529,420.49	60%
10112100	Salaries & Wages, Extra Help	405,000.00	17,132.77	220,765.83	184,234.17	45%
10112400	Salaries, Board members	12,000.00	800.00	2,900.00	9,100.00	76%
10121000	Retirement	285,000.00	20,918.06	114,002.23	170,997.77	60%
10122000	Social Security	88,000.00	6,620.81	44,182.72	43,817.28	50%
10123000	Group Insurance	260,720.00	19,082.30	97,371.51	163,348.49	63%
10124000	Worker's Comp. Ins	49,500.00		24,724.50	24,775.50	50%
10125000	Unemployment Insurance	18,000.00	110.91	3,748.09	14,251.91	79%
10128000	Health Care/Retirees	0.00		-	0.00	#DIV/0!
	<i>SUB-TOTAL</i>	2,005,220.00	134,017.45	865,274.39	1,139,945.61	57%
2000	SERVICES & SUPPLIES					
20200500	Advertise/Legal Notices	2,300.00	164.37	1,198.24	1,101.76	48%
20202100	Books/Periodicals/Subscrip	2,000.00	1,256.78	1,788.70	211.30	11%
20202900	Business/Conference Expense	4,000.00	1,384.33	2,284.33	1,715.67	43%
20203500	Education/Training Serv.	3,500.00		1,000.00	2,500.00	71%
20203600	Education /Training Supplies	500.00		-	500.00	100%
20203700	Tuition Reimbursement	500.00		-	500.00	100%
20203800	Employee Recognition	2,300.00	98.17	463.61	1,836.39	80%
20203802	Recognition Items	500.00		-	500.00	100%
20203803	Recognition Events	500.00	10.00	10.00	490.00	98%
20203900	Employee Transportation	2,800.00	183.27	1,312.77	1,487.23	53%
20205100	Liability Insurance	121,600.00		60,785.50	60,814.50	50%
20205500	Rental Insurance	2,500.00		-	2,500.00	100%
20206100	Membership Dues	14,000.00	8,361.00	12,338.74	1,661.26	12%
20207600	Office Supplies	6,500.00	740.62	1,818.25	4,681.75	72%
20207602	Signs	500.00		-	500.00	100%
20207603	Keys	350.00		-	350.00	100%
20208100	Postal Services	6,500.00	465.00	2,469.60	4,030.40	62%
20208102	Stamps	2,000.00		180.00	1,820.00	91%
20208500	Printing Services	26,000.00		7,467.07	18,532.93	71%
20210300	Agricultural/Horticultural Service	500.00		-	500.00	100%
20210400	Agricultural/Horticultural Supply	1,000.00		-	1,000.00	100%
20211200	Building Maint. Supplies	500.00		-	500.00	100%
20212200	Chemicals	500.00		-	500.00	100%
20213100	Electrical Maint. Service	400.00		-	400.00	100%
20213200	Electrical Maint. Supplies	500.00		-	500.00	100%
20214100	Land Improv. Maint. Services	500.00		-	500.00	100%
20214200	Land Improv. Maint. Supplies	500.00		-	500.00	100%
20215100	Mechanical System Maint. Ser	500.00		-	500.00	100%
20215200	Mechanical System Maint. Sup	500.00		-	500.00	100%
20216200	Painting Supplies	500.00		-	500.00	100%
20216700	Plumbing Maint. Service	400.00		-	400.00	100%
20216800	Plumbing Maint. Supplies	500.00		-	500.00	100%
20218100	Irrigation Services	500.00		-	500.00	100%

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditures	Expenditures to Date	Funds Available	% Left
20218200	Irrigation Supplies	500.00		-	500.00	100%
20218500	Permit Charges	3,000.00		-	3,000.00	100%
20219100	Electricity	500.00		-	500.00	100%
20219200	Natural Gas / LPG/ Fuel Oil	500.00		-	500.00	100%
20219300	Refuse Collection / Disposal Service	500.00		-	500.00	100%
20219500	Sewage Disposal Service	500.00		-	500.00	100%
20219700	Telephone Service	13,000.00	1,309.89	5,740.60	7,259.40	56%
20219800	Water	1,000.00		-	1,000.00	100%
20219900	Telephone System Maint.	500.00		-	500.00	100%
20220500	Automotive Maint. Service	500.00		-	500.00	100%
20220600	Automotive Maint. Supplies	500.00		-	500.00	100%
20221200	Construction Equip Maint Sup	500.00		-	500.00	100%
20222600	Expendable Tools	500.00		-	500.00	100%
20223600	Fuel & Lubricants	500.00		-	500.00	100%
20226100	Office Equip Maint Service	1,000.00		-	1,000.00	100%
20226200	Office Equip Maint Supplies	3,500.00	390.00	816.43	2,683.57	77%
20227500	Rents/Leases Equipment	500.00		-	500.00	100%
20228100	Shop Equip Maint Service	500.00		-	500.00	100%
20228200	Shop Equip Maint Supplies	500.00		-	500.00	100%
20229100	Other Equip Maint Service	500.00		-	500.00	100%
20229200	Other Equip Maint Supplies	500.00		-	500.00	100%
20231400	Clothing/Personal Supplies	2,000.00		-	2,000.00	100%
20232100	Custodial Services	1,000.00		-	1,000.00	100%
20232200	Custodial Supplies	1,000.00		-	1,000.00	100%
20244300	Medical Services	200.00	85.00	157.36	42.64	21%
20250500	Accounting Services	7,000.00		-	7,000.00	100%
20250700	Assessment/Collection Service	19,500.00		345.00	19,155.00	98%
20252500	Engineering Services	26,000.00		3,581.95	22,418.05	86%
20253100	Legal Services	20,000.00		-	20,000.00	100%
20256200	Transcribing Services	0.00		-	0.00	#DIV/0!
20257100	Security Services	4,500.00	666.00	666.00	3,834.00	85%
20259100	Other Professional Services	75,000.00	200.00	2,218.50	72,781.50	97%
20259101	Computer Consultants	14,500.00	1,273.00	6,235.00	8,265.00	57%
20281201	PC Hardware	7,000.00		-	7,000.00	100%
20281202	PC Software	7,000.00	320.00	1,648.40	5,351.60	76%
20281203	PC Supplies	2,000.00		-	2,000.00	100%
20281900	Elections	34,000.00		-	34,000.00	100%
20285100	Recreational Services	148,000.00	21,842.15	72,455.90	75,544.10	51%
20285200	Recreational Supplies	37,000.00	1,206.47	12,248.40	24,751.60	67%
20289800	Other Operating Exp - Supplies	2,000.00		-	2,000.00	100%
20289900	Other Operating Exp - Services	2,000.00		-	2,000.00	100%
20291100	System Development Services	3,000.00		3,215.49	(215.49)	-7%
20296200	GS Parking Charges	200.00	14.00	49.00	151.00	76%
	SUB-TOTAL	648,550.00	39,970.05	202,494.84	446,055.16	69%
3000	OTHER CHARGES					
30321000	Interest Expense	29,100.00		14,657.50	14,442.50	50%
30322000	Bond/Loan Redemption	44,200.00		20,289.79	23,910.21	54%
30345000	Taxes/Licenses/Assess Trans	1,600.00		1,211.46	388.54	24%
	SUB-TOTAL	74,900.00	-	36,158.75	38,741.25	52%
4000	FIXED ASSETS					

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditures	Expenditures to Date	Funds Available	% Left
41410100	Land	0.00		-	0.00	
42420200	Struc. & Improvements	720,000.00	31,975.00	35,690.00	684,310.00	95%
43430300	Vehicles/Equipment	50,000.00		-	50,000.00	100%
	SUB-TOTAL	770,000.00	31,975.00	35,690.00	734,310.00	95%
5000	INTERFUND CHARGES					
50557100	Fingerprinting Service	2,200.00	32.00	1,632.00	568.00	26%
	SUB-TOTAL	2,200.00	32.00	1,632.00	568.00	26%
79790100	<i>Contingency Appropriations</i>	0.00		-	0.00	0%
	<i>Deposit into Reserves</i>	0.00		-	0.00	0%
	GRAND TOTAL	3,500,870.00	205,994.50	1,141,249.98	2,359,620.02	67%

**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND
REVENUE STATEMENT
FISCAL YEAR 2022/2023
NOVEMBER 2022**

Account	Revenue Account	2022/2023 Budgeted Revenue	Realized This Period	Collection YTD Balance	YTD Uncollected Balance	% Collected
91910100	Prop. Taxes - Current Secured	1,600,685		0.00	1,600,685.00	0.00%
91910200	Prop. Taxes - Current Unsecured	54,400		-0.22	54,400.22	0.00%
91910300	Supplemental Taxes Current	38,400		0.00	38,400.00	0.00%
91910400	Prop. Taxes Sec. Delinquent	12,605		0.00	12,605.00	0.00%
91910500	Prop. Taxes Supp. Delinq.	1,945		0.00	1,945.00	0.00%
91910600	Unitary Current Secured	14,500		0.00	14,500.00	0.00%
91910800	Prior Year Supple-Delinq	-		0.00	0.00	
91910900	Education Rev. Augment. Fund	-		0.00	0.00	
91911000	Prop. Tax - Sec. Delinq. Roll	-		0.00	0.00	
91912000	Prop. Tax - Sec. Redemption	140		0.00	140.00	
91913000	Prop. Tax Prior - Unsecured	1,105		0.00	1,105.00	0.00%
91914000	Penalty Costs - Prop. Tax	500		6.20	493.80	1.24%
91919900	Taxes - Other	-		0.00	0.00	
	<i>SUB-TOTAL TAXES 9100</i>	1,724,280	0.00	5.98	1,724,274.02	0.00%
94941000	Interest Income	14,000		0.00	14,000.00	0.00%
94942900	Building Rental Other	125,000	6,148.00	60,324.73	64,675.27	48.26%
94943900	Cell Tower Leases	48,500	3,958.17	15,832.68	32,667.32	32.64%
94944800	Rec.Concessions Final 9	21,000	550.00	6,148.04	14,851.96	29.28%
94945900	Other Vending Devices	-		0.00	0.00	
94949000	Concessions - Other	-		0.00	0.00	
95952200	Homeowner Prop. Tax Relief	14,000		0.00	14,000.00	0.00%
95952900	In-Lieu Taxes	220,000		0.00	220,000.00	0.00%
95956900	State Aid - Other Misc. Programs	-		0.00	0.00	
96963313	Miscellaneous Fees	1,000		1,138.71	-138.71	113.87%
96964600	Recreation Service Charges	550,000	26,468.66	149,221.63	400,778.37	27.13%
96969700	Security Services	1,000		0.00	1,000.00	0.00%
96969903	Sponsorships/Scholarships	-		0.00	0.00	
97973000	Donations & Contributions	2,000		550.00	1,450.00	27.50%
97973200	Recreation Contributions	-		0.00	0.00	
97973300	Orangevale Clubs	-		0.00	0.00	
97974000	Insurance Proceeds	900		140.95	759.05	15.66%
97979000	Revenue - Other	1,500		1,592.06	-92.06	106.1%
	<i>SUB-TOTAL OTHER MISC. INCOME</i>	998,900	37,124.83	234,948.80	763,951.20	23.52%
	<i>TOTAL BUDGET AMOUNT</i>	2,723,180	37,124.83	234,954.78	2,488,225.22	8.63%

GENERAL FUND EXPENDITURES
FOR THE MONTH ENDING
DECEMBER 31, 2022

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1906906838	10124000	CALIFORNIA ASSOCIATION FO	WORKER'S COMP INSURANCE	12,362.25
1906915381	10124000	CALIFORNIA ASSOCIATION FO	WORKER'S COMP INSURANCE	6,434.49
				18,796.74
1906912475	20202100	US BANK NATIONAL ASSOCIAT	BOOKS/PERIODICALS/SUBSCRIPTION	143.19
1906907654	20203500	BARRY ROSS OR JASON BAIN	EDUCATION/TRAINING SERVICES	10.00
1906907677	20203900	SUSAN MYREN	EMPLOYEE TRANSPORTATION	87.13
1906907671	20203900	OLIVIA SILVA	EMPLOYEE TRANSPORTATION	10.00
1906907668	20203900	SAVANNAH BRINSON-LERUD	EMPLOYEE TRANSPORTATION	14.38
1906907664	20203900	JASON BAIN	EMPLOYEE TRANSPORTATION	27.88
1906915408	20203900	BARRY ROSS	EMPLOYEE TRANSPORTATION	36.56
				175.95
1906906837	20205100	CALIFORNIA ASSOCIATION FO	INSURANCE LIABILITY	60,785.50
1300825459	20206100	KIWANIS DUPLICATE REIMBURSEME	MEMBERSHIP DUES	-175.00
1906907656	20207600	BURKETTS OFFICE SUPPLY IN	OFFICE SUPPLIES	214.75
1906906817	20219700	AT&T	TELEPHONE SERVICES	24.76
1906915300	20219700	SPRINT P C S	TELEPHONE SERVICES	102.27
1906915356	20219700	AT&T	TELEPHONE SERVICES	21.91
1906915297	20219700	COMCAST	TELEPHONE SERVICES	635.82
1906918518	20219700	COMCAST	TELEPHONE SERVICES	622.55
				1,407.31
1906906857	20252500	SCI CONSULTING GROUP	ENGINEERING SERVICES	12,623.75
1906915378	20257100	B AND P SECURITY INC	SECURITY SERVICES	210.00
1906912475	20281201	US BANK NATIONAL ASSOCIAT	PC HARDWARE	172.38
1906918594	20281900	COUNTY OF SACRAMENTO	REGISTRATION SERVICES	29,106.90
1906904884	20285100	BRENDAN CHASE	RECREATIONAL SERVICES	2,850.00
1906904889	20285100	ALLGOOD DRIVING SCHOOL	RECREATIONAL SERVICES	73.95
1906904890	20285100	SHAUNA LEMAY	RECREATIONAL SERVICES	357.50
1906904892	20285100	ADRIAAN JANSEN VAN VUUREN	RECREATIONAL SERVICES	290.25
1906904893	20285100	CORDOVA RECREATION & PARK	RECREATIONAL SERVICES	821.10
1906906856	20285100	RICHARD KOWALESKI	RECREATIONAL SERVICES	264.00
1906906854	20285100	ALISON LLOYD	RECREATIONAL SERVICES	693.00
1906906853	20285100	STEVEN MIRANDA	RECREATIONAL SERVICES	1,155.70
1906912475	20285100	US BANK NATIONAL ASSOCIAT	RECREATIONAL SERVICES	248.00
1906918607	20285100	TERRY MASTEN	RECREATIONAL SERVICES	252.00
1906915398	20285100	HANDSTANDS INC	RECREATIONAL SERVICES	134.40
1906915390	20285100	GREATER SACRAMENTO INVEST	RECREATIONAL SERVICES	404.95
1906915401	20285100	ALISON LLOYD	RECREATIONAL SERVICES	435.60
1906915399	20285100	RESCUE TRAINING INSTITUTE	RECREATIONAL SERVICES	185.50
				8,165.95
1906907654	20285200	BARRY ROSS OR JASON BAIN	RECREATIONAL SUPPLIES	130.76
1906912475	20285200	US BANK NATIONAL ASSOCIAT	RECREATIONAL SUPPLIES	169.97
1906915135	20285200	CAPITAL ONE NA	RECREATIONAL SUPPLIES	56.09
				356.82

**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2022/2023
DECEMBER 2022**

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditure	Expenditures to Date	Funds Available	% Left
1000	SALARIES & EMPLOYEE BENEFITS					
10111000	Salaries & Wages, Regular	887,000.00	102,084.00	459,663.51	427,336.49	48%
10112100	Salaries & Wages, Extra Help	405,000.00	24,698.04	245,463.87	159,536.13	39%
10112400	Salaries, Board members	12,000.00	500.00	3,400.00	8,600.00	72%
10121000	Retirement	285,000.00	31,932.72	145,934.95	139,065.05	49%
10122000	Social Security	88,000.00	9,680.56	53,863.28	34,136.72	39%
10123000	Group Insurance	260,720.00	19,082.30	116,453.81	144,266.19	55%
10124000	Worker's Comp. Ins	49,500.00	18,796.74	43,521.24	5,978.76	12%
10125000	Unemployment Insurance	18,000.00	198.26	3,946.35	14,053.65	78%
10128000	Health Care/Retirees	0.00		-	0.00	#DIV/0!
	<i>SUB-TOTAL</i>	2,005,220.00	206,972.62	1,072,247.01	932,972.99	47%
2000	SERVICES & SUPPLIES					
20200500	Advertise/Legal Notices	2,300.00		1,198.24	1,101.76	48%
20202100	Books/Periodicals/Subscrip	2,000.00	143.19	1,931.89	68.11	3%
20202900	Business/Conference Expense	4,000.00		2,284.33	1,715.67	43%
20203500	Education/Training Serv.	3,500.00	10.00	1,010.00	2,490.00	71%
20203600	Education /Training Supplies	500.00		-	500.00	100%
20203700	Tuition Reimbursement	500.00		-	500.00	100%
20203800	Employee Recognition	2,300.00		463.61	1,836.39	80%
20203802	Recognition Items	500.00		-	500.00	100%
20203803	Recognition Events	500.00		10.00	490.00	98%
20203900	Employee Transportation	2,800.00	175.95	1,488.72	1,311.28	47%
20205100	Liability Insurance	121,600.00	60,785.50	121,571.00	29.00	0%
20205500	Rental Insurance	2,500.00		-	2,500.00	100%
20206100	Membership Dues	14,000.00	(175.00)	12,163.74	1,836.26	13%
20207600	Office Supplies	6,500.00	214.75	2,033.00	4,467.00	69%
20207602	Signs	500.00		-	500.00	100%
20207603	Keys	350.00		-	350.00	100%
20208100	Postal Services	6,500.00		2,469.60	4,030.40	62%
20208102	Stamps	2,000.00		180.00	1,820.00	91%
20208500	Printing Services	26,000.00		7,467.07	18,532.93	71%
20210300	Agricultural/Horticultural Service	500.00		-	500.00	100%
20210400	Agricultural/Horticultural Supply	1,000.00		-	1,000.00	100%
20211200	Building Maint. Supplies	500.00		-	500.00	100%
20212200	Chemicals	500.00		-	500.00	100%
20213100	Electrical Maint. Service	400.00		-	400.00	100%
20213200	Electrical Maint. Supplies	500.00		-	500.00	100%
20214100	Land Improv. Maint. Services	500.00		-	500.00	100%
20214200	Land Improv. Maint. Supplies	500.00		-	500.00	100%
20215100	Mechanical System Maint. Ser	500.00		-	500.00	100%
20215200	Mechanical System Maint. Sup	500.00		-	500.00	100%
20216200	Painting Supplies	500.00		-	500.00	100%
20216700	Plumbing Maint. Service	400.00		-	400.00	100%
20216800	Plumbing Maint. Supplies	500.00		-	500.00	100%

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditure	Expenditures to Date	Funds Available	% Left
20218100	Irrigation Services	500.00		-	500.00	100%
20218200	Irrigation Supplies	500.00		-	500.00	100%
20218500	Permit Charges	3,000.00		-	3,000.00	100%
20219100	Electricity	500.00		-	500.00	100%
20219200	Natural Gas / LPG/ Fuel Oil	500.00		-	500.00	100%
20219300	Refuse Collection / Disposal Service	500.00		-	500.00	100%
20219500	Sewage Disposal Service	500.00		-	500.00	100%
20219700	Telephone Service	13,000.00	1,407.31	7,147.91	5,852.09	45%
20219800	Water	1,000.00		-	1,000.00	100%
20219900	Telephone System Maint.	500.00		-	500.00	100%
20220500	Automotive Maint. Service	500.00		-	500.00	100%
20220600	Automotive Maint. Supplies	500.00		-	500.00	100%
20221200	Construction Equip Maint Sup	500.00		-	500.00	100%
20222600	Expendable Tools	500.00		-	500.00	100%
20223600	Fuel & Lubricants	500.00		-	500.00	100%
20226100	Office Equip Maint Service	1,000.00		-	1,000.00	100%
20226200	Office Equip Maint Supplies	3,500.00		816.43	2,683.57	77%
20227500	Rents/Leases Equipment	500.00		-	500.00	100%
20228100	Shop Equip Maint Service	500.00		-	500.00	100%
20228200	Shop Equip Maint Supplies	500.00		-	500.00	100%
20229100	Other Equip Maint Service	500.00		-	500.00	100%
20229200	Other Equip Maint Supplies	500.00		-	500.00	100%
20231400	Clothing/Personal Supplies	2,000.00		-	2,000.00	100%
20232100	Custodial Services	1,000.00		-	1,000.00	100%
20232200	Custodial Supplies	1,000.00		-	1,000.00	100%
20244300	Medical Services	200.00		157.36	42.64	21%
20250500	Accounting Services	7,000.00		-	7,000.00	100%
20250700	Assessment/Collection Service	19,500.00		345.00	19,155.00	98%
20252500	Engineering Services	26,000.00	12,623.75	16,205.70	9,794.30	38%
20253100	Legal Services	20,000.00		-	20,000.00	100%
20256200	Transcribing Services	0.00		-	0.00	#DIV/0!
20257100	Security Services	4,500.00	210.00	876.00	3,624.00	81%
20259100	Other Professional Services	75,000.00		2,218.50	72,781.50	97%
20259101	Computer Consultants	14,500.00		6,235.00	8,265.00	57%
20281201	PC Hardware	7,000.00	172.38	172.38	6,827.62	98%
20281202	PC Software	7,000.00		1,648.40	5,351.60	76%
20281203	PC Supplies	2,000.00		-	2,000.00	100%
20281900	Elections	34,000.00	29,106.90	29,106.90	4,893.10	14%
20285100	Recreational Services	148,000.00	8,165.95	80,621.85	67,378.15	46%
20285200	Recreational Supplies	37,000.00	356.82	12,605.22	24,394.78	66%
20289800	Other Operating Exp - Supplies	2,000.00		-	2,000.00	100%
20289900	Other Operating Exp - Services	2,000.00		-	2,000.00	100%
20291100	System Development Services	3,000.00		3,215.49	(215.49)	-7%
20296200	GS Parking Charges	200.00	(1.75)	47.25	152.75	76%
	SUB-TOTAL	648,550.00	113,195.75	315,690.59	332,859.41	51%
3000	OTHER CHARGES					
30321000	Interest Expense	29,100.00		14,657.50	14,442.50	50%
30322000	Bond/Loan Redemption	44,200.00	859.86	21,149.65	23,050.35	52%
30345000	Taxes/Licenses/Assess Trans	1,600.00		1,211.46	388.54	24%
	SUB-TOTAL	74,900.00	859.86	37,018.61	37,881.39	51%

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditure	Expenditures to Date	Funds Available	% Left
4000	FIXED ASSETS					
41410100	Land	0.00		-	0.00	
42420200	Struc. & Improvements	720,000.00	20,132.47	55,822.47	664,177.53	92%
43430300	Vehicles/Equipment	50,000.00	1,000.00	1,000.00	49,000.00	98%
	SUB-TOTAL	770,000.00	21,132.47	56,822.47	713,177.53	93%
5000	INTERFUND CHARGES					
50557100	Fingerprinting Service	2,200.00	32.00	1,664.00	536.00	24%
	SUB-TOTAL	2,200.00	32.00	1,664.00	536.00	24%
79790100	<i>Contingency Appropriations</i>	0.00		-	0.00	0%
	<i>Deposit into Reserves</i>	0.00		-	0.00	0%
	GRAND TOTAL	3,500,870.00	342,192.70	1,483,442.68	2,017,427.32	58%

**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND
REVENUE STATEMENT
FISCAL YEAR 2022/2023
DECEMBER 2022**

Account Number	Revenue Account	2022/2023 Budgeted Revenue	Realized This Period	Collection YTD Balance	YTD Uncollected Balance	% Collected
91910100	Prop. Taxes - Current Secured	1,600,685		0.00	1,600,685.00	0.00%
91910200	Prop. Taxes - Current Unsecured	54,400		-0.22	54,400.22	0.00%
91910300	Supplemental Taxes Current	38,400		0.00	38,400.00	0.00%
91910400	Prop. Taxes Sec. Delinquent	12,605	9,745.19	9,745.19	2,859.81	77.31%
91910500	Prop. Taxes Supp. Delinq.	1,945	3,724.09	3,724.09	-1,779.09	191.47%
91910600	Unitary Current Secured	14,500		0.00	14,500.00	0.00%
91910800	Prior Year Supple-Delinq	-		0.00	0.00	
91910900	Education Rev. Augment. Fund	-		0.00	0.00	
91911000	Prop. Tax - Sec. Delinq. Roll	-		0.00	0.00	
91912000	Prop. Tax - Sec. Redemption	140		0.00	140.00	
91913000	Prop. Tax Prior - Unsecured	1,105		0.00	1,105.00	0.00%
91914000	Penalty Costs - Prop. Tax	500		6.20	493.80	1.24%
91919900	Taxes - Other	-		0.00	0.00	
	SUB-TOTAL TAXES 9100	1,724,280	13,469.28	13,475.26	1,710,804.74	0.78%
94941000	Interest Income	14,000		0.00	14,000.00	0.00%
94942900	Building Rental Other	125,000	4,098.98	64,423.71	60,576.29	51.54%
94943900	Cell Tower Leases	48,500	7,916.34	23,749.02	24,750.98	48.97%
94944800	Rec.Concessions Final 9	21,000	4,794.08	10,942.12	10,057.88	52.11%
94945900	Other Vending Devices	-		0.00	0.00	
94949000	Concessions - Other	-		0.00	0.00	
95952200	Homeowner Prop. Tax Relief	14,000	1,869.65	1,869.65	12,130.35	13.35%
95952900	In-Lieu Taxes	220,000		0.00	220,000.00	
95959504	Fiscal Relief for Independent Special Distri	-		0.00	0.00	
95956900	State Aid - Other Misc. Programs	-		0.00	0.00	
96963313	Miscellaneous Fees	1,000	164.39	1,303.10	-303.10	130.31%
96964600	Recreation Service Charges	550,000	5,886.50	155,108.13	394,891.87	28.20%
96969700	Security Services	1,000		0.00	1,000.00	0.00%
96969903	Sponsorships/Scholarships	-		0.00	0.00	
97973000	Donations & Contributions	2,000	725.00	1,275.00	725.00	63.75%
97973200	Recreation Contributions	-		0.00	0.00	
97973300	Orangevale Clubs	-		0.00	0.00	
97974000	Insurance Proceeds	900		140.95	759.05	15.66%
97979000	Revenue - Other	1,500	349.18	1,941.24	-441.24	129.42%
	SUB-TOTAL OTHER MISC. INCOME	998,900	25,804.12	260,752.92	738,147.08	26.10%
	TOTAL BUDGET AMOUNT	2,723,180	39,273.40	274,228.18	2,448,951.82	10.07%

OLLAD EXPENDITURES
FOR THE MONTH ENDING
NOVERMBER 30, 2022

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1906900778	20207603	CSLS INC	KEYS	170.21
1906893209	20210300	NORTHERN CALIFORNIA INALL	AGRICULTURAL/HORTICULTURAL Servi	412.50
1906898634	20210400	NUTRIEN AG SOLUTIONS INC	AGRICULTURAL/HORTICULTURAL SUPI	2,262.75
1906898635	20210400	NUTRIEN AG SOLUTIONS INC	AGRICULTURAL/HORTICULTURAL SUPI	4,283.06
				6,545.81
1906890765	20211200	AMERICAN RIVER ACE HARDWA	BUILDING MAINTENANCE SUPPLIES/MA	70.74
1906887356	20211200	US BANK NATIONAL ASSOCIAT	BUILDING MAINTENANCE SUPPLIES/MA	548.46
				619.20
1906881925	20212200	AQUA SOURCE INC	CHEMICAL SUPPLIES	5,689.20
1906881852	20214200	NUTRIEN AG SOLUTIONS INC	LAND IMPROVEMENT MAINTENANCE S	271.88
1906881924	20214200	NUTRIEN AG SOLUTIONS INC	LAND IMPROVEMENT MAINTENANCE S	633.47
1906890775	20214200	ROSS RECREATION EQUIPMENT	LAND IMPROVEMENT MAINTENANCE S	3,629.74
1906887356	20214200	US BANK NATIONAL ASSOCIAT	LAND IMPROVEMENT MAINTENANCE S	45.16
1906900592	20214200	BSN SPORTS LLC	LAND IMPROVEMENT MAINTENANCE S	716.01
				5,296.26
1906890765	20218200	AMERICAN RIVER ACE HARDWA	IRRIGATION SUPPLIES	10.76
1906890772	20218500	COUNTY OF SACRAMENTO	PERMIT CHARGES	602.00
1906885485	20219100	SMUD	ELECTRICITY	6,283.99
1906900578	20219100	SMUD	ELECTRICITY	4,491.65
				10,775.64
1906887357	20219200	PACIFIC GAS AND ELECTRIC	NATURAL GAS/LPG/FUEL OIL	242.38
1906885483	20219300	ALLIED WASTE SERVICES OF	REFUSE COLLECTION/DISPOSAL SERV	1,733.31
1906881836	20219500	UNITED SITE SERVICES OF C	SEWAGE DISPOSAL SERVICES	87.43
1906881840	20219500	UNITED SITE SERVICES OF C	SEWAGE DISPOSAL SERVICES	87.43
1906884640	20219500	UNITED SITE SERVICES OF C	SEWAGE DISPOSAL SERVICES	403.50
1906898612	20219500	COUNTY OF SACRAMENTO	SEWAGE DISPOSAL SERVICES	819.51
				1,397.87
1906893199	20219800	ORANGEVALE WATER COMPANY	WATER	5,204.50
1906887356	20219800	US BANK NATIONAL ASSOCIAT	WATER	25.14
				5,229.64
1906893206	20220500	NAZIR GROUP	AUTO MAINTENANCE SERVICES	89.95
1906898639	20220500	NAZIR GROUP	AUTO MAINTENANCE SERVICES	317.82
				407.77
1906890777	20220600	NAZIR GROUP	AUTO MAINTENANCE SUPPLIES	215.50
1906890769	20220600	GENERAL PARTS DISTRIBUTIO	AUTO MAINTENANCE SUPPLIES	90.24
1906898628	20220600	GENUINE PARTS CO	AUTO MAINTENANCE SUPPLIES	345.77
1906900588	20220600	GENUINE PARTS CO	AUTO MAINTENANCE SUPPLIES	306.10
				957.61
1906887356	20223600	US BANK NATIONAL ASSOCIAT	FUEL/LUBRICANTS	2,591.90
1906881843	20228200	NAZIR GROUP	SHOP EQUIPMENT MAINTENANCE SUP	402.72
1906890765	20228200	AMERICAN RIVER ACE HARDWA	SHOP EQUIPMENT MAINTENANCE SUP	86.19
1906893204	20228200	GENUINE PARTS CO	SHOP EQUIPMENT MAINTENANCE SUP	19.04

ORANGEVALE RECREATION AND PARK DISTRICT - OLLAD ASSESSMENT
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2022/2023
NOVEMBER 2022

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditure	Expenditures to Date	Funds Available	% Left
2000	SERVICES & SUPPLIES		-	-		
20203500	Education/Training Service	3,000.00		1,234.50	1,765.50	59%
20206100	Membership Dues	800.00		-	800.00	100%
20207600	Office Supplies	500.00		43.25	456.75	91%
20207602	Signs	1,000.00		1,171.00	(171.00)	-17%
20207603	Keys	1,000.00	170.21	170.21	829.79	83%
20210300	Agricultural/Horticultural Service	12,500.00	412.50	2,137.50	10,362.50	83%
20210400	Agricultural/Horticultural Supply	12,000.00	6,545.81	6,545.81	5,454.19	45%
20211200	Building Maint. Supplies	8,500.00	619.20	4,139.04	4,360.96	51%
20212200	Chemicals	30,000.00	5,689.20	19,692.39	10,307.61	34%
20213100	Electrical Maint. Service	4,500.00		-	4,500.00	100%
20213200	Electrical Maint. Supplies	2,000.00		206.31	1,793.69	90%
20214100	Land Improv. Maint. Service	47,500.00		-	47,500.00	100%
20214200	Land Improv. Maint. Supplies	34,500.00	5,296.26	10,258.51	24,241.49	70%
20215100	Mechanical System Maint. Ser	9,500.00		-	9,500.00	100%
20215200	Mechanical System Maint. Sup	3,000.00		120.66	2,879.34	96%
20216200	Painting Supplies	1,500.00		81.10	1,418.90	95%
20216700	Plumbing Maint. Service	1,000.00		-	1,000.00	100%
20216800	Plumbing Maint. Supplies	2,500.00		197.12	2,302.88	92%
20218100	Irrigation Service	2,000.00		-	2,000.00	100%
20218200	Irrigation Supplies	16,000.00	10.76	3,046.59	12,953.41	81%
20218500	Permit Charges	4,000.00	602.00	1,527.00	2,473.00	62%
20219100	Electricity	70,000.00	10,775.64	36,499.23	33,500.77	48%
20219200	Natural Gas / LPG/ Fuel Oil	24,000.00	242.38	1,042.41	22,957.59	96%
20219300	Refuse Collection / Disposal Service	23,500.00	1,733.31	8,486.99	15,013.01	64%
20219500	Sewage Disposal Service	14,200.00	1,397.87	5,527.55	8,672.45	61%
20219700	Telephone System	1,500.00		-	1,500.00	100%
20219800	Water	66,000.00	5,229.64	42,762.46	23,237.54	35%
20219900	Telephone System Maintenance	2,000.00		1,332.00	668.00	33%
20220500	Auto Maintenance Service	5,000.00	407.77	1,659.47	3,340.53	67%
20220600	Auto Maintenance Supplies	5,000.00	957.61	1,767.47	3,232.53	65%
20221200	Construction Equip. Maint. Sup.	500.00		18.31	481.69	96%
20222600	Expendable Tools	3,000.00		-	3,000.00	100%
20223600	Fuel & Lubricants	21,000.00	2,591.90	13,226.11	7,773.89	37%
20227500	Rent/Lease Equipment	4,000.00		-	4,000.00	100%
20228100	Shop Equip. Maint. Service	1,500.00		377.48	1,122.52	75%
20228200	Shop Equip. Maint. Supplies	7,500.00	678.11	3,237.88	4,262.12	57%
20229100	Other Equip. Maint. Service	1,500.00	858.90	858.90	641.10	43%
20229200	Other Equip. Maint. Supplies	3,000.00	119.86	1,201.53	1,798.47	60%
20231400	Clothing/Personal Supplies	3,500.00		1,085.31	2,414.69	69%
20232100	Custodial Service	0.00		-	0.00	#DIV/0!
20232200	Custodial Supplies	19,500.00	296.81	4,267.78	15,232.22	78%
20250500	Accounting Services	3,000.00		-	3,000.00	100%
20252500	Engineering Services	15,100.00		8,255.22	6,844.78	45%
20253100	Legal Services	10,000.00	81.00	2,403.00	7,597.00	76%
20257100	Security Services	23,000.00	917.54	10,889.04	12,110.96	53%
20259100	Other Professional Services	38,000.00	510.00	18,484.93	19,515.07	51%
20289800	Other Operating Expenses Sup.	3,000.00		-	3,000.00	100%

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditure	Expenditures to Date	Funds Available	% Left
	SUB-TOTAL	565,600.00	46,144.28	213,954.06	351,645.94	62%
3000	OTHER CHARGES					
30321000	Interest Expense	0.00		-	0.00	0%
30322000	Bond/Loan Redemption	0.00		-	0.00	0%
30345000	Taxes/Licenses/Assess Trans	1,300.00		-	1,300.00	100%
	SUB-TOTAL	1,300.00	-	-	1,300.00	100%
4000	FIXED ASSETS					
42420200	Struc. & Improvements	328,000.00		-	328,000.00	0%
43430300	Equipment	0.00		-	0.00	0%
	SUB-TOTAL	328,000.00	-	-	328,000.00	0%
	GRAND TOTAL	894,900.00	46,144.28	213,954.06	680,945.94	76%

ORANGEVALE RECREATION AND PARK DISTRICT - OLLAD ASSESSMENT
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2022/2023
DECEMBER 2022

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditure	Expenditures to Date	Funds Available	% Left
2000	SERVICES & SUPPLIES					
20203500	Education/Training Service	3,000.00		1,234.50	1,765.50	59%
20206100	Membership Dues	800.00		-	800.00	100%
20207600	Office Supplies	500.00		43.25	456.75	91%
20207602	Signs	1,000.00		1,171.00	(171.00)	-17%
20207603	Keys	1,000.00		170.21	829.79	83%
20210300	Agricultural/Horticultural Service	12,500.00		2,137.50	10,362.50	83%
20210400	Agricultural/Horticultural Supply	12,000.00		6,545.81	5,454.19	45%
20211200	Building Maint. Supplies	8,500.00	(548.46)	3,590.58	4,909.42	58%
20212200	Chemicals	30,000.00		19,692.39	10,307.61	34%
20213100	Electrical Maint. Service	4,500.00		-	4,500.00	100%
20213200	Electrical Maint. Supplies	2,000.00		206.31	1,793.69	90%
20214100	Land Improv. Maint. Service	47,500.00		-	47,500.00	100%
20214200	Land Improv. Maint. Supplies	34,500.00	367.03	10,625.54	23,874.46	69%
20215100	Mechanical System Maint. Ser	9,500.00		-	9,500.00	100%
20215200	Mechanical System Maint. Sup	3,000.00		120.66	2,879.34	96%
20216200	Painting Supplies	1,500.00	27.83	108.93	1,391.07	93%
20216700	Plumbing Maint. Service	1,000.00		-	1,000.00	100%
20216800	Plumbing Maint. Supplies	2,500.00		197.12	2,302.88	92%
20218100	Irrigation Service	2,000.00		-	2,000.00	100%
20218200	Irrigation Supplies	16,000.00		3,046.59	12,953.41	81%
20218500	Permit Charges	4,000.00		1,527.00	2,473.00	62%
20219100	Electricity	70,000.00		36,499.23	33,500.77	48%
20219200	Natural Gas / LPG/ Fuel Oil	24,000.00	2,383.02	3,425.43	20,574.57	86%
20219300	Refuse Collection / Disposal Service	23,500.00	1,733.31	10,220.30	13,279.70	57%
20219500	Sewage Disposal Service	14,200.00	1,043.68	6,571.23	7,628.77	54%
20219700	Telephone System	1,500.00		-	1,500.00	100%
20219800	Water	66,000.00	3,706.62	46,469.08	19,530.92	30%
20219900	Telephone System Maintenance	2,000.00		1,332.00	668.00	33%
20220500	Auto Maintenance Service	5,000.00		1,659.47	3,340.53	67%
20220600	Auto Maintenance Supplies	5,000.00		1,767.47	3,232.53	65%
20221200	Construction Equip. Maint. Sup.	500.00		18.31	481.69	96%
20222600	Expendable Tools	3,000.00		-	3,000.00	100%
20223600	Fuel & Lubricants	21,000.00	2,194.34	15,420.45	5,579.55	27%
20227500	Rent/Lease Equipment	4,000.00	39.16	39.16	3,960.84	99%
20228100	Shop Equip. Maint. Service	1,500.00	203.67	581.15	918.85	61%
20228200	Shop Equip. Maint. Supplies	7,500.00	135.54	3,373.42	4,126.58	55%
20229100	Other Equip. Maint. Service	1,500.00		858.90	641.10	43%
20229200	Other Equip. Maint. Supplies	3,000.00		1,201.53	1,798.47	60%
20231400	Clothing/Personal Supplies	3,500.00	162.35	1,247.66	2,252.34	64%
20232100	Custodial Service	0.00		-	0.00	#DIV/0!
20232200	Custodial Supplies	19,500.00	105.15	4,372.93	15,127.07	78%
20250500	Accounting Services	3,000.00		-	3,000.00	100%
20252500	Engineering Services	15,100.00		8,255.22	6,844.78	45%
20253100	Legal Services	10,000.00		2,403.00	7,597.00	76%
20257100	Security Services	23,000.00	(64.26)	10,824.78	12,175.22	53%
20259100	Other Professional Services	38,000.00		18,484.93	19,515.07	51%
20289800	Other Operating Expenses Sup.	3,000.00		-	3,000.00	100%
	SUB-TOTAL	565,600.00	11,488.98	225,443.04	340,156.96	60%

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditure	Expenditures to Date	Funds Available	% Left
3000	OTHER CHARGES					
30321000	Interest Expense	0.00		-	0.00	0%
30322000	Bond/Loan Redemption	0.00		-	0.00	0%
30345000	Taxes/Licenses/Assess Trans	1,300.00		-	1,300.00	100%
	SUB-TOTAL	1,300.00	-	-	1,300.00	100%
4000	FIXED ASSETS					
42420200	Struc. & Improvements	328,000.00	195.37	195.37	327,804.63	100%
43430300	Equipment	0.00		-	0.00	#DIV/0!
	SUB-TOTAL	328,000.00	195.37	195.37	327,804.63	100%
	GRAND TOTAL	894,900.00	11,684.35	225,638.41	669,261.59	75%

ORANGEVALE RECREATION AND PARK DISTRICT - KENENTH GROVE ASSESSMENT
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2022/2023
NOVEMBER 2022

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditures	Expenditures to Date	Funds Available	% Left
2000	SERVICES & SUPPLIES					
20200500	Advertise/Legal Notices	500.00		-	500.00	100%
20207600	Office Supplies	100.00		-	100.00	100%
20207602	Signs	50.00		-	50.00	100%
20210300	Agricultural/Horticultural Service	500.00		-	500.00	100%
20210400	Agricultural/Horticultural Supplies	80.00		-	80.00	100%
20219800	Water	750.00	41.60	339.50	410.50	55%
20223600	Fuel & Lubricants	800.00		-	800.00	100%
20250500	Accounting Services	600.00		-	600.00	100%
20252500	Engineering Services	1,000.00		1,000.00	0.00	0%
20253100	Legal Services	100.00		-	100.00	100%
20256200	Transcribing Services	0.00		-	0.00	#DIV/0!
20259100	Other Professional Services	500.00		-	500.00	100%
20289900	Other Operating Exp - Services	452.00		-	452.00	100%
20291500	COMPASS Costs	150.00		-	150.00	100%
20296200	GS Parking Charges	0.00		-	0.00	#DIV/0!
	SUB-TOTAL	5,582.00	41.60	1,339.50	4,242.50	76%
4000	FIXED ASSETS					
42420200	Struc. & Improvements	0.00		-	0.00	0%
	SUB-TOTAL	0.00	-	-	0.00	0%
	GRAND TOTAL	5,582.00	41.60	1,339.50	4,242.50	76%

ORANGEVALE RECREATION AND PARK DISTRICT - KENENTH GROVE ASSESSMENT
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2022/2023
DECEMBER 2022

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditures	Expenditures to Date	Funds Available	% Left
2000	SERVICES & SUPPLIES					
20200500	Advertise/Legal Notices	500.00		-	500.00	100%
20207600	Office Supplies	100.00		-	100.00	100%
20207602	Signs	50.00		-	50.00	100%
20210300	Agricultural/Horticultural Service	500.00		-	500.00	100%
20210400	Agricultural/Horticultural Supplies	80.00		-	80.00	100%
20219800	Water	750.00	73.95	413.45	336.55	45%
20223600	Fuel & Lubricants	800.00		-	800.00	100%
20250500	Accounting Services	600.00		-	600.00	100%
20252500	Engineering Services	1,000.00		1,000.00	0.00	0%
20253100	Legal Services	100.00		-	100.00	100%
20256200	Transcribing Services	0.00		-	0.00	#####
20259100	Other Professional Services	500.00		-	500.00	100%
20289900	Other Operating Exp - Services	452.00		-	452.00	100%
20291500	COMPASS Costs	150.00		-	150.00	100%
20296200	GS Parking Charges	0.00		-	0.00	#####
	SUB-TOTAL	5,582.00	73.95	1,413.45	4,168.55	75%
4000	FIXED ASSETS					
42420200	Struc. & Improvements	0.00		-	0.00	0%
	SUB-TOTAL	0.00	-	-	0.00	0%
	GRAND TOTAL	5,582.00	73.95	1,413.45	4,168.55	75%

**ORANGEVALE RECREATION & PARK DISTRICT
POLICY COMMITTEE MEETING RECAP
THURSDAY, DECEMBER 15, 2022
11:15 AM**

**MEETING LOCATION:
District Office – Meeting Room
6826 Hazel Avenue Orangevale, CA 95662**

1. **CALL TO ORDER** *The meeting was called to order at 11:20 a.m. by Director Meraz. Roll call: Director Montes, Director Meraz, Administrator Ross, Finance/HR Superintendent Von Aesch, Park Superintendent Oropeza, Rec Supervisor Bain, Admin Supervisor Woodford*
2. **PUBLIC DISCUSSION**
Any person may address the committee; however, any matter that requires action will be referred to staff and/or committee/Board of Directors for a report and action at a subsequent meeting. No members of the public were present.
3. **RECAP MINUTES FROM 10/01/21 MEETING** *Director Meraz opened the meeting by reviewing the last recap and confirming that all items have been addressed. The recap minutes were accepted.*
4. **UNFINISHED BUSINESS**
5. **NEW BUSINESS**
 - A. Review the current draft of our Personnel Policy Manual which has been updated from the 2016 edition.
The meeting was continued by Administrator Ross by passing out the full revised Employee Personnel Manual. The manual was reviewed by staff, submitted to our HR attorney, and updated accordingly. Director Montes asked for research and possible update/addition for language about impairment while using equipment and motor vehicles and mandated reporting. Another meeting will be scheduled in about one month. Superintendent Von Aesch noted that several attorney-approved, mid-year polices would be presented at that time. The revised manual will go before the full Board of Directors the following meeting.
 - B. Re-address our current COVID-19 policy requiring that new staff and volunteers be fully vaccinated or in the process of becoming fully vaccinated.
Administrator Ross confirmed the District has followed the County mandates regarding the office closures, masks, and social distancing since Covid-19 started. Director Montes pointed out our goal to keep our employees and community safe, while allowing everyone their rights. Admin Ross suggested that we will continue following proper Covid-19 regulations but expressed interest in revising or discontinuing the current District policy stating that all new employees need to be vaccinated. A discussion ensued wherein staff presented the difficulties in finding enough vaccinated employees to cover summer activities and keeping the virus at bay. Supervisor Bain stated that the pool hours could be greatly reduced if staff cannot be found. He stated that last year we were uncomfortably low in backup numbers. The Director's asked Admin Ross to check Cal-OSHA's current policy, and they recommended that this be presented to the full Board of Directors so all can weigh in on this sensitive policy item.
 - C. Discuss alternative work schedules for staff.
Administrator Ross reported that he and Superintendent Von Aesch have made inquiries to our HR attorney, several other districts, Sacramento County and a few private sector companies

about the options and success of a 9/80 schedule. Director Montes shared that she is currently on a 9/8/80 schedule (a variation of the title) and feels it works well. Director Meraz stated that if the schedule can work to benefit the District he thinks it should be considered. A discussion was had about logistics (i.e., the number of hours of daylight, nighttime, weekend work) and if this schedule would be viable for all departments. Staff is directed to do research and report back at the next meeting.

6. **DIRECTOR'S AND STAFF'S COMMENTS**
7. **ITEMS FOR NEXT AGENDA**
8. **ADJOURNMENT** *The meeting was adjourned at 12:47 p.m.*

STAFF REPORT



DATE: 1-19-22

TO: Board of Directors

FROM: Barry Ross, District Administrator

SUBJECT: **MONTHLY ACTIVITY REPORT – DECEMBER 2022**

ADMINISTRATION

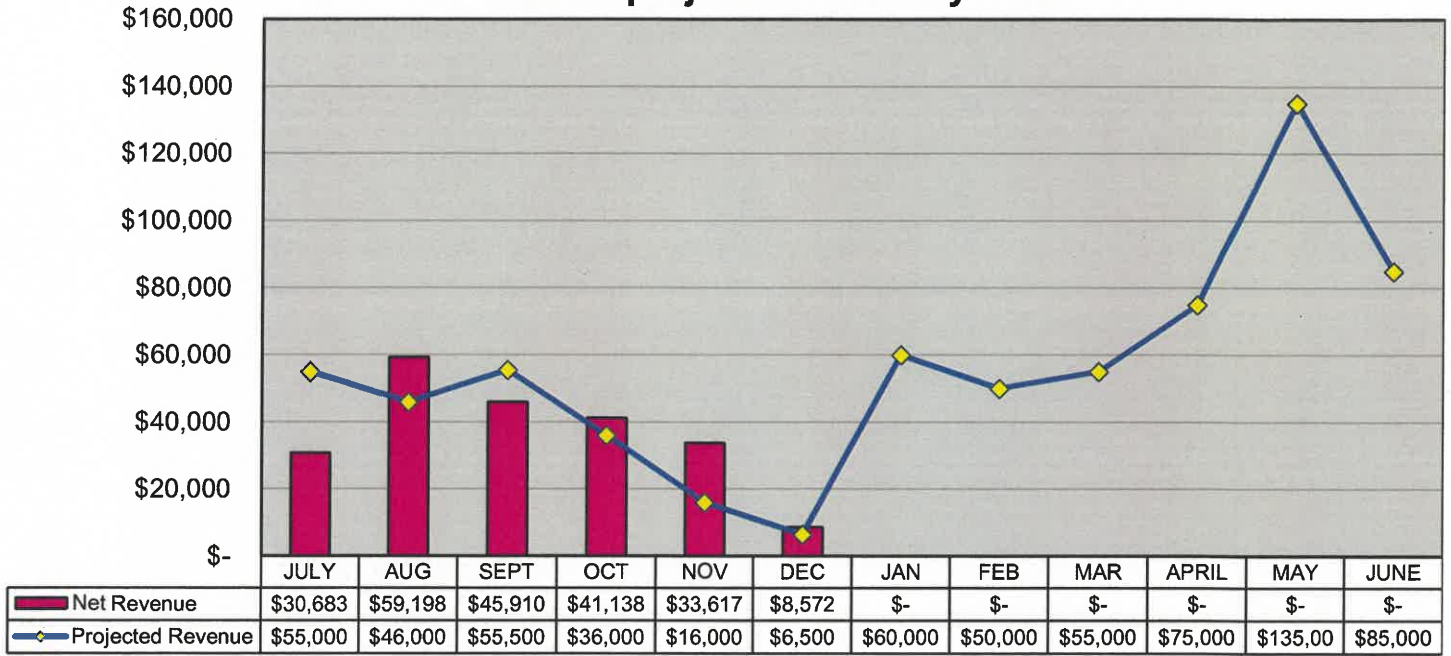
- On December 2, the District held a successful Orangevale Community Tree Lighting event with an estimated 900 people enjoying the festivities. This was a full team effort from staff along with tremendous support and valuable contributions from community sponsors and volunteers.
- On December 7, representatives from Syserco visited the District to conduct an energy audit of our buildings to help determine areas where we can increase efficiencies and generate clean energy. Their primary focus was on solar power opportunities. They intend to have an audit report to us in about six weeks.
- On December 10, OVparks participated in the Orangevale Parade of Lights. Superintendent Oropeza decorated our tractor and rode it in the parade, which was held rain or shine. Well, it was raining. There was still many enthusiastic visitors to watch the parade.
- On December 20, the District purchased a used golf cart that will be used primarily at the Orangevale Community Center Park campus. District staff inspected and test-drove the golf cart on December 14, and determined it was a good value and would be an asset for staff, especially when the new roadway is constructed in 2023. This electric cart has a roof for shade and a bed to help haul supplies.

RECREATION Monthly Report: December 2022

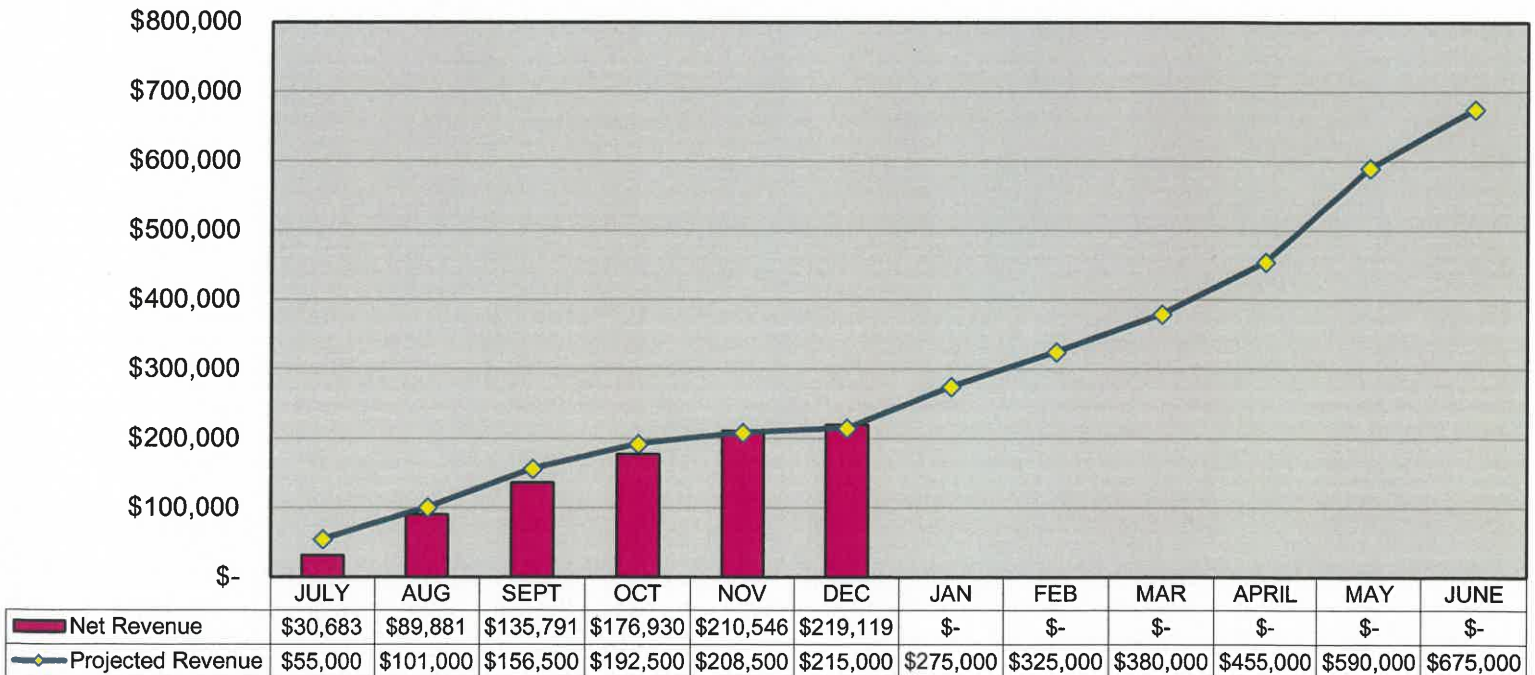
	Enrollment	Attendance	Gross Revenue
Active Adults			
Bridge	35		\$ 70.00
Mid-Day Movie		6	
Active Adults Sub Total	35	6	\$ 70.00
Classes			
Aikido - Teen/Adult	5		\$ 539.00
Aikido - Youth	8		\$ 595.00
Basic Horsemanship	1		\$ 180.00
Chef Series	14		\$ 420.00
Internet Drivers Education	2		\$ 58.00
Karate - Shotokan Grange Hall	2		\$ 215.00
Karate - Shotokan Youth Center	2		\$ 430.00
Kids Night Out	18		\$ 450.00
Pilates Reformer	8		\$ 640.00
Social Dancing Hustle	3		\$ 90.00
Social Dancing Night Club Two Step	7		\$ 210.00
Turns n Tumble Baby Ballet	11		\$ 363.00
Turns n Tumble Pre Ballet	11		\$ 363.00
Classes Sub Total	92		\$ 4,553.00
Events			
Orangevale Community Tree Lighting		900	\$ -
Events Sub Total	0	900	\$ -
Trips			
Flights, Bites & Lights	3		\$ 585.00
Trips sub total	3		\$ 585.00
GRAND TOTAL	130	906	\$ 5,208.00

December Gross Revenue Recap – December OTC (over-the-counter) revenue for combined recreation and facility rentals ended at \$8,572 which is \$2,072 above the projected amount. December recreation revenue came in at \$5,886 which is \$886 above the projected amount. The December facility revenue came in at \$2,686 which is \$1,186 above the projected amount. *Please note the revenue referenced here includes prepayments for future programs while the revenue figures listed in the chart above represent revenue attributed to programs occurring in December.*

2022-2023 ORPD Recreation & Facility Revenue Net vs projected - Monthly View



2022-2023 ORPD Recreation & Facility Revenue Net vs Projected - Monthly Cumulative View



PARKS Monthly Report: December 2022

Park Infrastructure

- Staff continues to conduct monthly playground inspections and makes repairs on site as needed.
- Staff removed graffiti at Pecan, Sundance, Oak & Filbert and at Horse Arena.
- Staff cleared the gutters and backyard at Kidz Korner Preschool.
- Staff repaired damaged LED light fixtures at the disc golf restrooms.
- Staff conducted asphalt repairs and filled potholes at Oak & Filbert, Youth Center, and the new property.
- Staff repaired 24 feet of fencing at Oak & Filbert.
- Staff repaired two tables and painted all tables at the horse arena picnic area.
- Staff repaired the chain link fencing at the north softball field at Community Center Park.
- Staff replaced two parking blocks at the Oak & Filbert parking lot.

Mechanics

- Staff continues to conduct basic maintenance to small engine equipment.
- Staff replace one damaged tire on the Ford F250.
- Smog checks were conducted on five fleet vehicles.

Park Irrigation

- All irrigation remains off.
- Staff repaired a toilet at the Oak & Filbert restrooms.

Park Grounds

- Staff continues ongoing maintenance at all parks (restrooms, trash, mowing, edging, & blowing).
- Staff continues to clear all walkways.
- Staff replaced handicap sigs at Community Center, Pecan and Oak and Filbert.
- Staff continues to mulch at all parks of the District.
- Staff cleaned Kenneth Grove.
- Staff is working hard to clear branches from Community Park trails from these storms.
- Staff cleaned all storm drains, creek bridges, and drainpipes during the past rains.

Other Reports

- The aging hot water tank at Youth Center finally stopped working. Staff replaced that tank.
 - Staff helped in the Orangevale Tree lighting set up and event parking.
-

Fulton-El Camino Park District Police Department
Monthly activity report for: Orangevale Recreation and Park District
Reporting Period: November 1-30, 2022

Almond Park

Notice To Appear: 12/29/22 14:04 CVC4000(a) expired registration

Norma Hamlin Park

No issues to report.

Off Property

No issues to report.

OV Community Center

Notice To Appear: 12/5/22 15:43 CVC16028(a) No Insurance Inf
 Notice To Appear: 12/5/22 15:43 CVC4000(a) expired registration Inf
 Warning: 12/5/22 15:50 SCO 10.15.050(b) parked in a no stopping or no parking area

OV Community Park

No issues to report.

OV Community Park (Disc Golf)

Parking Citations: 12/15/22 14:02 CVC4000(a) no current registration
 12/15/22 14:07 CVC4000(a) no current registration
 12/15/22 14:12 CVC4000(a) no current registration
 12/29/22 13:45 CVC4000(a) no current registration

Palisades Park

Warning: 12/5/22 15:10 SCO 9.36.066(d) violation of bicycle trail policy
 12/5/22 15:15 SCO 9.36.065(d) violation of driving motorized vehicle within park

Pecan Park

Notices To Appear: 12/5/22 15:01 11377(a) HS possession of a controlled substance Mis
 12/5/22 15:07 9.76.030 Shopping cart in park Inf
 12/15/22 13:25 CVC4000(a) no current registration Inf
 5200(a) CVC two license plates required Inf
 Warnings: 12/11/22 15:00 disabled space violation Warned of violation. Had placard but not properly
 displayed.
 12/29/22 13:30 SCO 10.24.030 vehicle parked across multiple spaces and issued warning.

Sundance Nature Area

No issues to report.

Youth Center Park

No issues to report

OvParks Photos of Interest: Dec. '22 – Jan. '23

Orangevale Community Tree Lighting



Board Directors' Oath of Office



Replacing Hot Water Tank at Youth Center



Storm Damage in Parks

Orangevale Community Park



Pecan Park



STAFF REPORT



DATE: 1-19-23

TO: Board of Directors

FROM: Barry Ross, District Administrator

**SUBJECT: APPROVAL OF THE ORANGEVALE RECREATION & PARK DISTRICT
FISCAL AUDIT 2021/22**

RECOMMENDATION

Approve the District Audit for fiscal year 2021/22 as completed by auditor Larry Bain.

BACKGROUND

The District contracted with Larry Bain, CPA, to conduct the audit for fiscal year 2021/22. The audit has been completed and Mr. Bain will present the audit and discuss the findings.

RECOMMENDED MOTION

I move that we approve and file the Orangevale Recreation & Park District fiscal audit for 2021/22.

**ORANGEVALE RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

ORANGEVALE RECREATION AND PARK DISTRICT

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

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Orangevale Recreation and Park District
Orangevale, CA

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Orangevale Recreation and Park District as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively make up the 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 Orangevale Recreation and Park District as of June 30, 2022, and the changes in financial position of those activities and funds for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Orangevale 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 Orangevale 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 Orangevale 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 Orangevale Recreation and Park District's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

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

Other Information

The required supplementary information other than MD&A, as listed in the table of contents as the budgetary comparison for the General fund and landscape and lighting assessment district on pages 26 and 27 the Orangevale 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 28 and 29; 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
January 12, 2023

ORANGEVALE RECREATION AND PARK DISTRICT

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

	Governmental Activities
Current Assets	
Cash and investments	\$ 2,864,151
Due from other government	10,349
Leases receivable	46,340
Restricted cash and investments	638,074
Total current assets	<u>3,558,914</u>
Non-Current Assets	
Leases receivable	600,124
Capital assets:	
Land	6,753,783
Construction in progress	238,334
Land improvements	2,904,912
Buildings and improvements	5,208,880
Equipment	1,096,301
Less: accumulated depreciation	<u>(5,255,539)</u>
Total capital assets-net	<u>10,946,671</u>
Total non current assets	<u>11,546,795</u>
Total assets	<u>15,105,709</u>
Deferred Outflows of Resources	
Deferred outflows-pensions	<u>705,486</u>
Liabilities	
Current liabilities:	
Claims payable	74,196
Accrued wage	118,527
Deposits	2,100
Accrued interest	9,773
Due within one year	77,465
Total current liabilities	<u>282,061</u>
Non-current liabilities:	
Due in more than one year	<u>1,067,286</u>
Total liabilities	<u>1,349,346</u>
Deferred Inflows of Resources	
Deferred inflows-leases	646,464
Deferred inflows-pensions	1,665,714
Total deferred inflows of resources	<u>2,312,178</u>
Net Position	
Net investment in capital assets	10,044,670
Unrestricted	2,105,001
Total net position	<u>\$ 12,149,671</u>

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

ORANGEVALE 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					
Community services/recreation	\$ 2,748,394	\$ 788,565	\$ 817,050	\$ 64,353	\$ (1,078,426)
Interest on long-term debt	31,188				(31,188)
Total governmental activities	\$ 2,779,582	\$ 788,565	\$ 817,050	\$ 64,353	(1,109,614)

General Revenues:

Taxes:

Property tax, levied for general purposes	1,670,004
Investment income	18,065
Other	13,511
Total general revenues	1,701,580
Change in net position	591,966
Net position - beginning	11,557,705
Net position - ending	\$ 12,149,671

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

ORANGEVALE RECREATION AND PARK DISTRICT

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

	Major Funds			Non-Major Funds		Total Governmental Funds
	General Fund	Orangevale Landscape & Lighting District	Park Development Fees	Developer In-Lieu Fees	Kenneth Grove Assessment District	
Assets						
Cash and investments	\$ 2,009,314	\$ 828,306	\$ -	\$ -	\$ 26,531	\$ 2,864,151
Due from other government	5,435	2,632	1,593	603	86	10,349
Due from other fund			8,306			8,306
Restricted cash and investments			465,434	172,640		638,074
Total assets	\$ 2,014,749	\$ 830,938	\$ 475,333	\$ 173,243	\$ 26,617	\$ 3,520,880
Liabilities						
Claims payable	\$ 47,074	\$ 27,120	\$ -	\$ -	\$ -	\$ 74,194
Accrued payroll	118,527					118,527
Deposits	2,100					2,100
Due to other fund	8,306					8,306
Total liabilities	176,007	27,120				203,127
Fund Balances						
Restricted			475,333	173,243		648,576
Assigned	1,322,704	803,818			26,617	2,153,139
Unassigned	516,038					516,038
Total fund balances	1,838,742	803,818	475,333	173,243	26,617	3,317,753
Total liabilities and fund balances	\$ 2,014,749	\$ 830,938	\$ 475,333	\$ 173,243	\$ 26,617	\$ 3,520,880

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

ORANGEVALE RECREATION AND PARK DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Fund balances of governmental funds	\$	3,317,753
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.		10,946,671
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		(129,213)
Accrued interest		(9,773)
Net pension liability, deferred inflows/outflows		(1,073,766)
Long-term debt		<u>(902,001)</u>
Net position of governmental activities	\$	<u>12,149,671</u>

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

ORANGEVALE 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 Funds		Total Governmental Funds
	General Fund	Orangevale Landscape & Lighting District	Park Development Fees	Developer In-Lieu Fees	Kenneth Grove Assessment District	
Revenues						
Property taxes	\$ 1,657,148	\$ -	\$ -	\$ -	\$ -	\$ 1,657,148
Intergovernmental revenues	262,865					262,865
Charges for current services	579,221					579,221
Special assessments	-	561,656	56,117	8,236	5,385	631,394
Use of money and property	218,832	4,490	2,858	1,079	150	227,409
Other revenues and reimbursements	13,511					13,511
Total revenues	2,731,577	566,146	58,975	9,315	5,535	3,371,548
Expenditures						
Salaries and benefits	1,824,185	-			-	1,824,185
Services and supplies	430,637	455,968			2,968	889,573
Capital outlay	18,985	18,163				37,148
Debt service						
Principal	111,190					111,190
Interest	33,864					33,864
Total expenditures	2,418,861	474,131			2,968	2,895,960
Total revenues over (under) expenditures before other financing sources (uses)	312,716	92,015	58,975	9,315	2,567	475,588
Other Financing Sources (Uses)						
Operating transfers in	31,706					31,706
Operating transfers out			(31,706)			(31,706)
Total other financing sources (uses)	31,706		(31,706)			
Net change in fund balances	344,422	92,015	27,269	9,315	2,567	475,588
Fund balances, beginning of fiscal year	1,494,320	711,803	448,064	163,928	24,050	2,842,165
Fund balances, end of fiscal year	\$ 1,838,742	\$ 803,818	\$ 475,333	\$ 173,243	\$ 26,617	\$ 3,317,753

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

ORANGEVALE 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	\$ 475,588
<p>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:</p>	
<p>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:</p>	
Cost of assets capitalized	37,148
Depreciation expense	(277,164)
<p>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.</p>	
	111,190
<p>Accrued interest reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported in governmental funds.</p>	
	2,675
<p>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.</p>	
	278,389
<p>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.</p>	
	<u>(35,860)</u>
Change in net position of governmental activities	<u>\$ 591,966</u>

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

ORANGEVALE RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2022

Note 1: Summary of Significant Accounting Policies

The District was organized by a vote of the public. It is operated 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.

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 Orangevale Landscape and Lighting District and the Kenneth Grove Assessment District 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.

ORANGEVALE 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 two landscape and lighting maintenance districts that are legally restricted to expenditures for specific purposes.

The District does not operate enterprise funds.

ORANGEVALE 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 \$129,213 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.

ORANGEVALE 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 Sacramento County Employees’ Retirement System (SCERS) plans (Plan) and additions to/deductions from the Plan’ fiduciary net position have been determined on the same basis as they are reported by SCERS. 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.

M. 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.

ORANGEVALE RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

M. Implementation of New GASB Pronouncements (Continued)

A. Lessor

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

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

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

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

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

Note 2: Cash and Investments

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

Checking account	\$ 25,698
Imprest cash	200
Cash and investments with County Treasurer	<u>3,476,327</u>
Total cash and investments	<u>\$ 3,502,225</u>

ORANGEVALE RECREATION AND PARK DISTRICT

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

Note 2: Cash and Investments (Continued)

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 Orangevale 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*	\$ 3,476,327	\$ 3,476,327	\$ -
Totals	\$ 3,476,327	\$ 3,476,327	\$ -

*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.

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.

ORANGEVALE RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Note 2: Cash and Investments (Continued)

D. Custodial Credit Risk (Continued)

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 \$22,673 and the carrying amount was \$25,698. 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/AuditorController/Pages/.

Required disclosures for the District’s investment in the Sacramento County Investment Pool at June 30, 2022 are as follows:

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

Note 3: Lease Receivable

The District derives a portion of its revenue from the rental of real property based on fixed lease amounts. The leases are treated as finance leases for accounting purposes under Governmental Accounting Board Statement No. 87. Following are the leases administered by the District.

- A. The District leases land for a cell tower operated by Crown Castle with a term from June 1, 2020 to September 18, 2046. The lease can be terminated by the lessee at any time and without cause by giving the District written notice of termination. Early termination is not expected. The 2021/22 rent was \$1,597 per month which included \$856 for the lease entered into as of June 1, 2020 plus \$740 paid under an existing lease. Starting September 1, 2026 the payment under the old lease will expire and the lessee will be obligated to pay the \$856 plus a 4% annual increase.
- B. The District leases land for a cell tower operated by American Tower with a term from June 15, 2000 to June 14, 2035. The lease can be terminated by the lessee at any time and without cause by giving the District written notice of termination. Early termination is not expected. The 2021/22 rent was \$2,361.60 and the rent increases by 5% every 5 years.

ORANGEVALE RECREATION AND PARK DISTRICT

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

Note 3: Lease Receivable (Continued)

C. The District leases land to Final 9 for the operation of a disc golf course. The term of the lease is from October 10, 2002 through October 9, 2023. The rent is \$550 per month plus the Final 9 pays 5% of its concession revenue to the District.

Lease receivables consists of agreements with the cell tower operators and the Final 9 operator for their right-to-use a portion of land at the parks owned by the District. The calculated interest rate used is based on an assumed 3% borrowing rate. For the fiscal year ended June 30, 2022, the District recognized \$57,086 in lease revenue and \$19,977 in interest revenue.

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

	Balance 7/1/2021	Additions	Retirements/ Adjustments	Balance 6/30/2022	Due within One Year	Due in More Than One Year
Lease receivable	\$ -	\$ 687,716	\$ (41,252)	\$ 646,464	\$ 46,340	\$ 600,124

Leases receivable are due in the upcoming years as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 46,340	\$ 18,663	\$ 65,003
2024	35,863	17,421	53,284
2025	31,465	16,430	47,895
2026	37,696	15,380	53,076
2027	31,702	14,327	46,029
2028-32	187,123	56,441	243,565
2033-2037	121,727	28,963	150,689
2038-2042	70,162	18,199	88,361
2043-2047	84,385	5,561	89,946
Total	\$ 646,464	\$ 191,384	\$ 837,849

ORANGEVALE RECREATION AND PARK DISTRICT

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

Note 4: 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	\$ 6,752,433	\$ 1,350	\$ -	\$ 6,753,783
Construction in progress	238,334	-		238,334
Capital assets, being depreciated:				
Land improvements	2,904,912			2,904,912
Buildings and improvements	5,192,410	16,470		5,208,880
Equipment	1,076,972	19,329		1,096,301
Total capital assets, being depreciated	9,174,294	35,799		9,210,093
Less accumulated depreciation for:				
Land improvements	(1,994,454)	(94,333)		(2,088,787)
Buildings and improvements	(2,196,718)	(141,581)		(2,338,299)
Equipment	(787,203)	(41,250)		(828,453)
Total accumulated depreciation	(4,978,375)	(277,164)		(5,255,539)
Total capital assets, being depreciated, net	4,195,919	(241,365)		3,954,554
Governmental activities capital assets, net	\$ 11,186,686	\$ (240,015)	\$ -	\$ 10,946,671

Note 5: 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	Retirements	Balance June 30, 2022	Due Within One Year
Compensated absences	\$ 93,353	\$ 112,789	\$ (76,929)	\$ 129,213	\$ 38,465
Net pension liability	2,000,225		(1,886,689)	113,536	-
Capital lease A	73,191		(73,191)	-	-
Capital lease B	940,000		(38,000)	902,000	39,000
Total	\$ 3,106,769	\$ 112,789	\$ (2,074,809)	\$ 1,144,749	\$ 77,465

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.

ORANGEVALE RECREATION AND PARK DISTRICT

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

Note 5: Long-Term Liabilities (Continued)

Capital Leases

A. The District purchased property adjacent to an existing park for \$800,000. A capital lease was obtained to finance the purchase. Fifteen annual payments in the amount of \$76,814, for both principal and interest, will commence on November 15, 2007 and end November 15, 2021 with a prepayment option beginning November 15, 2013. The annual interest rate on this lease is 4.95%. This loan was paid off during the current fiscal year.

B. On September 12, 2019 the District closed escrow, purchasing three buildings on approximately 3.76 acres of land in two parcels for a purchase price of \$917,500. To finance the purchase the District entered into a capital lease agreement on September 1, 2019 with CSDA Finance Corporation which was then assigned to Capital One Public Funding, LLC. The debt incurred under the capital lease was \$993,000 of which \$894,392 was used to pay off the remaining purchase price plus closing fees on the land purchase, \$43,000 was used to pay the cost of issuance for the capital lease and \$55,608 was sent to the District to be used for tenant improvements and reimbursement of the \$25,000 down payment on the property. The semi-annual debt payments start on March 1, 2020 through September 1, 2039 with semi-annual principal and interest payments ranging from \$32,150.15 to \$34,530.

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

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	\$ 39,000	\$ 29,007	\$ 68,007
2024	40,000	27,723	67,723
2025	42,000	26,407	68,407
2026	43,000	26,407	69,407
2027	44,000	25,041	69,041
2028-2032	245,000	103,092	348,092
2033-2036	288,000	61,605	349,605
2037-2040	161,000	14,658	175,658
Totals	<u>\$ 902,000</u>	<u>\$ 313,940</u>	<u>\$ 1,215,940</u>

Note 6: Park Dedication Fund

The County maintains two funds for the benefit of the Orangevale Recreation and Park District. The corpus of the funds consist of in lieu fees paid by developers of subdivisions within the boundaries of the District. The use of these funds by the District is restricted for the purpose of providing park and recreation facilities to serve the population. The funds are collected by the County of Sacramento building department as part of the developer building fees and then transferred to a District funds established for developer fees. The Board of Directors is required by resolution to authorize transfer of the funds into the general fund of the District, to be spent on restricted projects benefiting the community. The activity of these funds is recorded in special revenue funds of the District.

ORANGEVALE RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Note 7: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District together with other districts in the State carry California Association For Park And Recreation 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 8: Defined Benefit Pension Cost-Sharing Employer Plan

A. General Information about the Pension Plans

Plan Descriptions –The Orangevale Recreation and Park District contributes to the Sacramento County Employees' Retirement System (SCERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by SCERS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefits are established by the County Employees' Retirement Act of 1937, section 31540, et seq. of the California Government Code. SCERS issues a separate actuarial report that includes financial statements and required supplementary information at www.scers.org.

Benefits Provided – SCERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Contributions to the plan are made pursuant to Section 31584 of the County Employees Retirement Law of 1937. Active plan members in the District's defined pension plan are required to contribute 10.60% of their bi-monthly covered salary over \$161 for classic members and 9.45% of all salary for PEPRA members. The District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members.

ORANGEVALE RECREATION AND PARK DISTRICT

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

Note 8: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

The actuarial methods and assumptions used are those adopted by the SCERS' Board of Administration. Under the actuarial funding method used by the System, investments are valued at fair value and all unrealized gains and losses are recognized over the next five years, therefore, contribution rates reflect the impact of market fluctuations on investments during the five-year period after they occur.

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

	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.00% @ 55	2.00% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52 - 67
Benefits , as a % of eligible compensation	1.50% to 2.00%	1.00% to 2.00%
Required employee contribution rates	11.41%	10.01%
Required employer contribution rates	32.10%	30.62%

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	\$ 223,000
------------------------	------------

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
Miscellaneous plan	\$ 113,536

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. For the June 30, 2022 reporting period, the net pension liability of each of the Plans is measured as of June 30, 2020, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The 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.

ORANGEVALE RECREATION AND PARK DISTRICT

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

Note 8: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

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

Proportion - June 30, 2021	0.074%
Proportion - June 30, 2022	0.027%
Change - increase (decrease)	-0.047%

For the year ended June 30, 2022, the District recognized pension expense of \$ (30,101). At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between expected and actual experience	\$ 95,405	\$ -
Changes in assumptions	140,690	(213,647)
Net difference between projected and actual earnings on pension plan investments	191,975	(1,450,064)
Changes in proportion and difference in proportionate share of contributions	19,004	(2,003)
District contributions subsequent to the measurement date	258,412	
Total	<u>\$ 705,486</u>	<u>\$ (1,665,714)</u>

\$258,412 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:

<u>Measurement period ended June 30:</u>	
2023	\$ (296,439)
2024	\$ (262,200)
2025	\$ (280,030)
2026	\$ (379,971)
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 Cost Method
Actuarial assumptions:	
Discount rate	6.75%
Inflation	2.75%
Projected salary increase	4.25% to 10.50%
Investment rate of return	6.75%

ORANGEVALE RECREATION AND PARK DISTRICT

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

Note 8: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

Discount Rate – The discount rates used to measure the Total Pension Liability (TPL) were 6.75% and 6.75% as of valuation dates June 30, 2020 and June 30, 2019, respectively. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the actuarially determined contribution rates. For this purpose, only employer contributions that are intended to fund benefits for current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension Plan’s Fiduciary Net Position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL as of both June 30, 2020 and June 30, 2019 valuation dates.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before deducting investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized in the following table:

<u>Asset Class</u>	<u>Target allocation</u>	<u>Long-term expected real rate of return</u>
U.S. Large Cap Equity	18.00%	5.42%
U.S. Small Cap Equity	2.00%	6.21%
International Developed Equity	16.00%	6.50%
Emerging Market Equity	4.00%	8.80%
Core Plus Bonds	10.00%	1.13%
High Yield Bonds	1.00%	3.40%
Global Bonds	3.00%	-0.04%
Bank Loans	1.00%	3.89%
U.S. Treasury	5.00%	0.30%
Real Estate	5.00%	4.57%
Cash	1.00%	-0.03%
Liquid Real Return	2.00%	4.47%
Hedge Fund Growth	3.00%	2.40%
Hedge Fund Diversity	7.00%	2.40%
Value Added Real Estate	2.00%	8.10%
Private Equity	9.00%	9.40%
Private Real Assets	7.00%	8.05%
Private Credit	4.00%	5.60%

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 (NPL) for each Plan, calculated using the discount rate for each Plan, as well as what the District’s proportionate share of the NPL would be if it were calculated using a discount rate 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Discount rate -1%</u>	<u>Current discount</u>	<u>Discount rate +1%</u>
	<u>(5.75%)</u>	<u>rate (6.75%)</u>	<u>(7.75%)</u>
Miscellaneous	\$ 593,378	\$ 113,536	\$ (279,400)

ORANGEVALE RECREATION AND PARK DISTRICT

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

Note 9: Post Employment Health Care Benefits

On August 20, 2015 the District Board of Directors approved participating in the retiree health care program with Sacramento County. The County retiree medical and dental premiums, contribution levels and eligibility and participation rules are reviewed and approved annually and at other times as needed. The District and all its retirees shall be subject to the same eligibility requirements and all other rules governing the County Retiree Health Insurance Program.

Plan Description The plan is a single-employer plan and it does not issue a publicly available report. The District participates in the County of Sacramento plan, which provides medical and dental insurance and subsidy/offset payments as authorized by the Board of Supervisors on an annual basis. The Board of Supervisors must approve the benefit annually or it is terminated.

All annuitants are eligible to enroll in a retiree medical and/or dental insurance plan in a given calendar year if (1) they began receiving a continuing retirement allowance from SCERS during the calendar year, or (2) they were enrolled in the annual plan previously approved by the County, or (3) they previously waived coverage but elected to enroll during the County authorized enrollment period with a coverage date effective January of the calendar year.

The amount of any medical subsidy/offset payments made available to eligible annuitants shall be calculated based upon the annuitants SCERS service credits.

Neither SCERS nor the County guarantees that a subsidy/offset payment will be made available to annuitants for the purchase of County-sponsored medical and/or dental insurance. Subsidy/offset payments are not a vested benefit of District employees or SCERS membership.

The amount of the subsidy/offset payment, if any, payable on account of enrollment in a County sponsored retiree medical and/or dental insurance plan is established within the sole discretion of the County Board of Supervisors. The amount of the subsidy/offset payments, the funding policy, the annual OPEB Cost and Net OPEB Obligation as well as the funding status and actuarial methods and assumptions can be found in the Sacramento County Comprehensive Annual Financial Report.

Note 10: ERAF Property Tax Shift

During the 2021-22 fiscal year the County of Sacramento Department of Finance Auditor Controller Division shifted \$254,648 (estimated) property tax revenue from the Orangevale 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 Orangevale Recreation and Park District from the 1992-1993 fiscal year through the 2021-2022 fiscal year was \$4,742,324.

ORANGEVALE RECREATION AND PARK DISTRICT

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

Note 11: Gann Limit

Total Subject Revenue 2021-22	\$ 2,306,607
Amount of limit for 2021-22	<u>3,976,651</u>
 Amount (under)/over limit	 <u>\$ (1,670,044)</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 12: 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. Detailed information on governmental fund-type, fund balances are as follows:

	General Fund	Orangevale Landscape & Lighting District	Developer In-Lieu Fees	Park Development Fees	Kenneth Grove Assessment District
Restricted for:					
Developer deposits	\$ -	\$ -	\$ 173,243	\$ 475,333	\$ -
Total restricted			<u>173,243</u>	<u>475,333</u>	
Committed					
Assigned for:					
Capital replacement - Swimming Pool	200,000				
Capital Replacement - Community Center	150,000				
Capital Replacement - Parking Lots & Pathways	50,000				
Capital Replacement - Park Equipment	145,014				
Maintenance		482,219			26,617
Next years budget	777,690	321,599			
Total assigned	<u>1,322,704</u>	<u>803,818</u>			<u>26,617</u>
Unassigned	<u>516,038</u>				
Total fund balance	<u>\$ 1,838,742</u>	<u>\$ 803,818</u>	<u>\$ 173,243</u>	<u>\$ 475,333</u>	<u>\$ 26,617</u>

ORANGEVALE RECREATION AND PARK DISTRICT

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

Note 13: Commitments and Contingent Liabilities

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

In the normal course of business, the District is a defendant in various lawsuits. Defence 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 professional service agreements and had committed to a long-term 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 Orangevale 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 14: Subsequent Events

Subsequent events were evaluated through January 12, 2023 the date these financial statements were available for distribution.

ORANGEVALE 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	\$ 1,594,836	\$ 1,594,836	\$ 1,657,148	\$ 62,312
Intergovernmental revenues	15,000	15,000	262,865	247,865
Charges for current services	453,000	453,000	579,221	126,221
Use of money and property	153,500	153,500	218,832	65,332
Other revenues	5,000	5,000	13,511	8,511
	<u>2,221,336</u>	<u>2,221,336</u>	<u>2,731,577</u>	<u>510,241</u>
Expenditures				
Salaries and benefits	1,904,000	1,904,000	1,824,185	79,815
Services and supplies	533,550	566,632	430,637	135,995
Debt service	152,000	152,000	145,054	6,946
Capital outlay	120,000	120,000	18,985	101,015
	<u>2,709,550</u>	<u>2,742,632</u>	<u>2,418,861</u>	<u>323,771</u>
Total revenues over (under) expenditures				
Before other financing sources (uses)	<u>(488,214)</u>	<u>(521,296)</u>	<u>312,716</u>	<u>834,012</u>
Other Financing Sources (Uses)				
Operating transfers in		33,082	31,706	(1,376)
Total other financing sources (uses)		<u>33,082</u>	<u>31,706</u>	<u>(1,376)</u>
Net change in fund balance *	<u>\$ (488,214)</u>	<u>\$ (488,214)</u>	344,422	<u>\$ 832,636</u>
Fund balances, beginning of fiscal year			<u>1,494,320</u>	
Fund balances, end of fiscal year			<u>\$ 1,838,742</u>	

* Budget was balanced using carryover fund balance.

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

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

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Assessments	\$ 566,938	\$ 566,938	\$ 561,656	\$ (5,282)
Use of money and property	4,900	4,900	4,490	(410)
Total revenues	<u>571,838</u>	<u>571,838</u>	<u>566,146</u>	<u>(5,692)</u>
Expenditures				
Services and supplies	587,800	587,800	455,968	131,832
Capital outlay	227,438	227,438	18,163	209,275
Total expenditures	<u>815,238</u>	<u>815,238</u>	<u>474,131</u>	<u>341,107</u>
Net change in fund balance	<u>\$ (243,400)</u>	<u>\$ (243,400)</u>	92,015	<u>\$ 335,415</u>
Fund balances, beginning of fiscal year			<u>711,803</u>	
Fund balances, end of fiscal year			<u>\$ 803,818</u>	

* Budget was balanced using carryover fund balance.

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

ORANGEVALE 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>
6/30/2014	0.079%	\$1,117,117	\$575,000	194.28%	83.94%
6/30/2015	0.062%	\$476,789	\$611,000	78.03%	93.16%
6/30/2016	0.066%	\$760,573	\$592,000	128.48%	89.46%
6/30/2017	0.075%	\$1,307,940	\$593,000	220.56%	83.21%
6/30/2018	0.070%	\$1,455,733	\$590,000	246.73%	82.52%
6/30/2019	0.069%	\$1,359,091	\$639,000	212.69%	84.67%
6/30/2020	0.069%	\$1,434,493	\$642,000	223.44%	85.10%
6/30/2021	0.074%	\$2,000,225	\$745,000	268.49%	80.55%
6/30/2022	0.027%	\$113,536	\$731,000	15.53%	98.92%

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

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

ORANGEVALE RECREATION AND PARK DISTRICT

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

<u>Reporting date for employer under GASB 68 as of June 30</u>	<u>Contractually required contribution</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>District's covered employee payroll</u>	<u>Contribution as a percentage of covered employee payroll</u>
6/30/2014	\$162,000	(\$162,000)	\$0	\$575,000	28.17%
6/30/2015	\$172,000	(\$172,000)	\$0	\$611,000	28.15%
6/30/2016	\$180,000	(\$180,000)	\$0	\$592,000	30.41%
6/30/2017	\$165,000	(\$165,000)	\$0	\$593,000	27.82%
6/30/2018	\$149,000	(\$149,000)	\$0	\$590,000	25.25%
6/30/2019	\$148,000	(\$148,000)	\$0	\$639,000	23.16%
6/30/2020	\$184,000	(\$184,000)	\$0	\$642,000	28.66%
6/30/2021	\$209,000	(\$209,000)	\$0	\$745,000	28.05%
6/30/2022	\$223,000	(\$223,000)	\$0	\$731,000	30.51%

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

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

ORANGEVALE 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.

STAFF REPORT



DATE: 1-19-23

TO: Board of Directors

FROM: Barry Ross, District Administrator

SUBJECT: **ASSIGN TWO BOARD MEMBERS TO EACH OF THE SEVEN COMMITTEES FOR CALENDAR YEAR 2023**

RECOMMENDATION

Discuss and assign two board members to each of the seven committees for calendar year 2023.

BACKGROUND

Board committees are up for reassignment each calendar year. At the December 8, 2022 board meeting, it was agreed that each Board Director would remain on at least one committee that they currently serve on for the sake of continuity. Each Board Director would then consider which other committees they would like to serve on. Administrator Ross met with Chair Stickney on January 5 to prepare the committee assignments to present to the full board on January 19. The only changes in committee assignments was moving Director Meraz from Government to Planning, and then moving Director Montes from Planning to Government. We also changed the Committee Chairs in each committee as we do annually. Attached is a table that shows the committees that the Directors have served on since 2018.

MOTION TO CONSIDER

I move we approve the proposed assignments of two named board members for each designated committee, including an assigned Committee Chairperson. These committee assignments are for calendar year 2023.

Tentative Assignments as Starting Point for Discussion

<u>Committee</u>	<u>Chairperson</u>	<u>Vice Chairperson</u>
Admin/Finance	Mike Stickney	Sharon Brunberg
Maintenance/Operations	Arica Presinal	Manie Meraz
Recreation	Lisa Montes	Mike Stickney
Personnel/Policies	Lisa Montes	Manie Meraz
Planning	Mike Stickney	Manie Meraz
Government	Mike Stickney	Lisa Montes
Trails	Arica Presinal	Sharon Brunberg

Orangevale Recreation and Park District Committee Assignments

(First Director listed is designated as the Committee Chair)

	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>Committees</u>			
<u>Admin./Finance (Budget)</u>	Sharon Brunberg, Mike Stickney	Mike Stickney, Sharon Brunberg	Sharon Brunberg, Mike Stickney
<u>Maint./Operations</u>	Mike Stickney, Erica Swenson	Erica Swenson, Mike Stickney	Mike Stickney, Erica Swenson
<u>Recreation</u>	Erica Swenson, Manie Meraz	Lisa Montes, Erica Swenson	Erica Swenson, Lisa Montes
<u>Personnel/Policy</u>	Lisa Montes, Sharon Brunberg	Lisa Montes, Sharon Brunberg	Sharon Brunberg, Lisa Montes
<u>Planning</u>	Mike Stickney, Lisa Montes	Mike Stickney, Manie Meraz	Manie Meraz, Mike Stickney
<u>Government</u>	Lisa Montes, Manie Meraz	Manie Meraz, Lisa Montes	Lisa Montes, Manie Meraz
<u>Trails</u>	Manie Meraz, Sharon Brunberg	Sharon Brunberg, Manie Meraz	Sharon Brunberg, Manie Meraz
<u>Committees</u>	<u>2021</u>	<u>2022</u>	<u>2023 - DRAFT</u>
<u>Admin./Finance (Budget)</u>	Sharon Brunberg, Erica Swenson	Sharon Brunberg, Mike Stickney	Mike Stickney, Sharon Brunberg
<u>Maint./Operations</u>	Mike Stickney, Erica Swenson	Manie Meraz, Arica Presinal	Arica Presinal, Manie Meraz
<u>Recreation</u>	Lisa Montes, Manie Meraz	Mike Stickney, Lisa Montes	Lisa Montes, Mike Stickney
<u>Personnel/Policy</u>	Lisa Montes, Manie Meraz	Manie Meraz, Lisa Montes	Lisa Montes, Manie Meraz,
<u>Planning</u>	Mike Stickney, Lisa Montes	Lisa Montes, Mike Stickney	Mike Stickney, Manie Meraz
<u>Government</u>	Manie Meraz, Sharon Brunberg	Manie Meraz, Mike Stickney	Mike Stickney, Lisa Montes
<u>Trails</u>	Sharon Brunberg, Erica Swenson	Sharon Brunberg, Arica Presinal	Arica Presinal, Sharon Brunberg,

STAFF REPORT



DATE: January 19, 2022

TO: Board of Directors

FROM: Barry Ross, District Administrator

SUBJECT: CONSIDER ALTERING THE TIMING OUR POLICY THAT MAKES IT CONDITIONAL THAT ANY NEW EMPLOYEES OR VOLUNTEER WITH THE DISTRICT MUST BE FULLY VACCINATED, OR IN THE PROCESS OF BECOMING FULLY VACCINATED, AGAINST COVID-19

RECOMMENDATION

Consider altering the timing our policy that makes it conditional that any new employees or volunteers with the District must be fully vaccinated, or in the process of becoming fully vaccinated, against COVID-19. Rather than enforcing this policy at all times, staff recommends that this policy be enforced only during times when there is a local mandate for people to wear masks/face coverings due to elevated risks related to the spread of COVID-19.

BACKGROUND

The District passed our current policy (attached) in February 2022 in an effort to provide a healthy work environment for its staff, and a safe and healthy play environment for its guests. Being fully vaccinated is clearly identified by top health agencies as the most effective way to prevent the transmission of COVID-19 while reducing hospitalizations and deaths.

One concern with this policy is that staff is being exposed to the public, at work or outside of work, who may not be vaccinated. Vaccinated staff are still contracting COVID-19 in its various strands. Though the vaccine provides a valuable layer of protection, if it isn't mandated among the greater population, then the policy for staff is less effective. As an agency we want to continue to encourage staff to defend themselves against COVID-19, including being fully vaccinated.

Another concern is that we are the only parks & recreation agency in the region, except for the City of Sacramento, that has a similar vaccination policy. This puts us at a disadvantage when recruiting staff, especially staff under the age of 18 who are guided by the preferences of their parents. This negatively impacted our hiring of aquatic and camp staff this past summer as we needed to turn away several applicants. Several others applied for religious or medical exemptions to our policy, but only a couple successfully cleared the needed qualifications of those exemptions.

The final reason staff would like to alter the timing of this policy is because the death rates and hospitalization rates have dropped considerably since this time last year when the policy was being considered. In January 2022 we were in a peak where about 4,000 Americans were dying daily. This January we are averaging about 550 deaths per day. This is still very frightening, but certainly less severe. Staff feels that when local public health officials mandate the wearing of masks/face coverings, then the threat is elevated to the point where we automatically reactivate this policy until the mask mandated is discontinued.

RECOMMENDED MOTION

I move that our current policy regarding mandated COVID-19 vaccinations for new employees and volunteers be enforced only during times when there is a local mandate for people to wear masks/face coverings due to elevated risks related to the spread of COVID-19.

ORANGEVALE RECREATION & PARK DISTRICT COVID-19 VACCINATION AS CONDITION OF NEW EMPLOYMENT POLICY

PURPOSE:

Orangevale Recreation & Park District has an affirmative duty to provide a safe and healthy workplace, consistent with COVID-19 public health guidance, as well as legal and regulatory requirements. This duty requires taking appropriate and ongoing steps to protect its employees and the public. According to the Centers for Disease Control (CDC), the California Department of Public Health (CDPH), and Sacramento County's Health Officer, COVID-19 continues to pose a risk, especially to individuals who are not fully vaccinated. Therefore, certain safety measures are necessary to protect against COVID-19 cases and deaths.

The Federal Food & Drug Administration (FDA) has granted full approval to the Pfizer-BioNTech COVID-19 vaccine for people ages five (5) and older. People ages eighteen (18) and older can receive vaccines and a booster dose from either Pfizer-BioNTech or Moderna.

Vaccination is the most effective way to prevent transmission and limit COVID-19 hospitalizations and deaths. Unvaccinated employees, interns, and volunteers are at greater risk of contracting and spreading COVID-19 within the workplace and District facilities, as well as to the public that utilizes District services and facilities, especially those most vulnerable populations that cannot yet be vaccinated.

To better protect its employees and others in District facilities and utilizing District services, effective April 1, 2022, all new candidates who are conditionally offered employment as employees and interns (paid or unpaid) in any capacity and for any length of time, must, as a condition of employment, adhere to the below requirements. This also applies to volunteers that are assigned by District staff to assist with District tasks for two or more days (full or partial) in a 12-month period:

- (1) receive their first dose of a COVID-19 vaccine (or only shot in a single shot series from J&J/Janssen) before they begin employment; and
- (2) provide visual proof of their vaccination status to the District before they begin employment; and
- (3) no later than thirty (35) days after receiving their first dose of COVID-19 vaccine, they are to receive their second dose in a two-shot series of a COVID-19 vaccine and provide visual proof of their second vaccination status to the District; and
- (4) receive their COVID-19 booster shot within a week of their five (5) month anniversary of the final shot of their last vaccine.

POLICY:

Definition of “Employees”

For the purposes of this vaccine requirement only, the term “employees” includes all full, part-time, extra help, and as-needed employees of the District as well as interns who work on-site at District facilities or parks.

Definition of “Volunteers”

For the purposes of this vaccine requirement only, the term “volunteers” includes those individuals who are assigned by District staff to assist with District tasks at District facilities or parks for two or more days (full or partial) in a 12-month period. All volunteers who meet this standard must comply with this requirement, whether paid or unpaid.

Definition of “New Employment”

For the purposes of this vaccination requirement only, the term “new employment” applies to all full, part-time, and as-needed employees of the District as well as volunteers, and interns who have either never before been employed by the District, or have had a break in service of three months or more since last working for the District. This policy applies to applicants for employee, and those who receive a conditional offer of employment on or after the effective date of adoption of this policy, which is April 1, 2022.

VACCINATION REQUIREMENT:

All new employees, as of the effective date of this policy, must receive their first shot in a single-shot series or in a two-shot series before they begin employment. The second shot in a two-shot series must be received 28-35 days following their first shot. The booster dose is to be received within a week of the 5-month anniversary of the final shot of their last vaccine.

EXEMPTIONS:

A medical or religious exemption from the vaccination requirements may only be granted if:

For Medical Reasons:

The employee must provide a written statement signed by a healthcare provider who is their personal provider or is knowledgeable about their medical conditions. This includes a licensed physician, licensed nurse practitioner, or other licensed medical professional acting under the license of a physician stating that the individual qualifies for the exemption (but the statement should not describe the underlying medical condition or disability) and indicating the probable duration of the worker’s inability to receive the vaccine (or if the duration is unknown or permanent, so indicate). The District will comply with the legal standards for evaluating medical

exemptions in accordance with the Americans with Disabilities Act (ADA) and the California Fair Employment & Housing Act (FEHA). All evaluations and decisions will be subject to an individualized interactive evaluation in accordance with applicable laws and regulations.

For Religious Reasons:

The employee holds a consistent and sincere religious belief, practice, or observance that is contrary to the practice of vaccination, and the employee provides written documentation and information to support an exemption.

Requests for medical and religious exemptions will be processed by the District's Finance & Human Resources Superintendent and maintained as confidential medical information. Requests for an exemption as a reasonable accommodation for a medical or religious reason will be determined on an individualized case-by-case basis. The District will comply with the legal standards for evaluating religious accommodation requests established under Title VII of the Federal Civil Rights Act of 1964 (Title VII), and the California Fair Employment & Housing Act (FEHA). This includes obtaining relevant documentation and conducting an individualized assessment of the basis for granting a religious exemption or declining a requested religious exemption on the basis of undue burden or undue safety risks.

The District will engage in a timely, good faith interactive process to determine if it can provide a reasonable accommodation that does not create an undue hardship for the District and does not pose a direct threat to the health and safety of others or the employee. All evaluations and decisions will be subject to an individualized interactive evaluation in accordance with applicable laws and regulations.

REPORTING REQUIREMENT:

Employees must provide proof of vaccination (partial or fully vaccinated, and booster) to the Finance & Human Resources Superintendent prior to beginning employment. Such proof will be maintained in a confidential medical file. Access to employee's vaccination status is strictly limited only on a need-to-know basis, for the purposes of enforcing testing, masking, quarantining in the event of a close contact, and other safety requirements.

POLICY UPDATES:

This policy is subject to revision as needed to respond to changes and developments in the COVID-19 pandemic and federal, state, and local guidance.

Tentative Timeline for Pool Renovation

Rev. 1-12-23

DATE	TASK	Responsible Party	Status
January '22	Determine which Code Issues and Maintenance Issues are to be addressed	OVparks & ADG	Complete
May '22	Contact County Health Dept. to notify them that this project is on the horizon and will be time sensitive	OVparks	Complete
Early June '22 July/Aug '22 Early Sept '22	Complete the 90% Schematic Design Phase	ADG	Complete
June '22 Aug '22; Sept '22 Oct '22	Review and approve Schematic Design	OVparks	Complete
Early Aug. '22 Sept. '22 Oct '22	Construction Documents are ready	ADG	Complete
Early Aug. '22 Sept. '22; Oct '22 Nov '22	Construction Documents are sent to the County Environmental Health Dept.	ADG and OVparks	Completed Nov. 1
Aug-Oct '22 Sept-Oct '22 Oct-Nov '22 Dec '22; Jan '23	County Health Dept. approval	County	Approval denied. Corrections Underway.
Sept-Oct '22 Oct-Nov '22 Nov-Dec '22 Dec '22-Jan '23 Feb-Mar '23	Advertise and solicit bids	ADG	
Oct-Nov '22 Nov-Dec '22 Jan-Feb '23 Mar-Apr '23	Bid and Award Contract	OVparks and ADG	
Nov/Dec '22 Dec. '22 Jan '23 Feb-Sept '23 Aug-Sept '23	Construction Begins	ADG & Contractor	
Spring '23 May '23-Feb '24 By March '24	Construction Completed	OVparks	

NOTES:

- County permit process should take about 30 days but can vary greatly.
- Construction phase would ideally begin within 30 days of awarding contract but could vary greatly upon contractor availability.
- Once construction begins, the project should be complete within 2.5 months. This could vary greatly depending upon weather, and the possibility of an undesirable discovery. A 2-4 month construction period is safe to assume.
- ADG will provide us with updated cost projections during both the Schematic Design Phase and the Construction Document Phase.

Tentative Timeline for Roadway & Trail Project
at Community Center Park

Rev. 1-12-23

DATE	TASK	Responsible Party	Status
Sept '21	Architect Drawings	MTW Group	Complete
April '22	Topography Drawings from Engineer	Marty Gee, Engineer	Complete
June '22	Geotechnical Study Report	Wallace Kuhl & Assoc.	Complete
Sept '22	CEQA Study	County of Sac	Completed 10/3/22
Sept '22 Oct '22 Nov '22	Deed Restriction Application Documents	OVparks	Completed 11/22/22
Sept '22	Preliminary Construction Documents	MTW Group	Complete
Sept-Oct '22 Oct-Nov '22 Dec. 5 '22 Jan. 9 '23	Construction Documents	MTW Group	Complete
Oct '22 Oct-Nov '22 Dec. 19 Jan. 10 '23	District Review of Construction Documents	OVparks and MTW Group	Complete
Nov-Dec '22 Dec '22- Jan '23	Submit project to County for approval	OVparks and MTW Group	
Nov '22 Nov-Dec '22 Jan '23 Feb-Mar '23	Advertise and Solicit Bids	MTW Group	County takes up to 6 weeks to review
Dec '22 Dec '22-Jan '23 Jan-Feb '23 Mar-Apr '23	Bid and Award Contract	OVparks and MTW Group	
Jan-Feb '23 Feb-Mar '23 Apr-May '23	Construction Begins	MTW Group and Contractor	
Mar-Apr '23 June-July '23	Project is complete	MTW Group and Contractor	
July-Dec '23	Final Grant Documents are Submitted to the State	OVparks	

NOTES:

- County permit process should take about 30 days but can vary greatly. Current rate is 6 weeks.
- Construction phase would ideally begin within 30 days of awarding contract but could vary greatly upon contractor availability and weather.
- Once construction begins, the project should be complete within two months. This could vary greatly depending upon weather, and the possibility of an undesirable discovery.
- MTW Group will provide updated cost projections during the Construction Document Phase.