

**ORANGEVALE RECREATION & PARK DISTRICT
BOARD OF DIRECTORS MEETING
THURSDAY, JANUARY 18, 2024**

**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 on December 14, 2023 (pg. 1-9)

7. CORRESPONDENCE

- a. Ads in the December 1 & 15 issues of the Orangevale View to promote upcoming programs (pg. 10-11)
- b. An article in the December 15 issue of the Orangevale View about the Orangevale Community Tree Lighting event (pg. 12)
- c. An article in the December 15 issue of the Orangevale View about the Orangevale Procession of Lights and the many community highlights in 2023, several of which involved OVparks (pg. 13)
- d. An announcement in the December 15 issue of the Orangevale View about the passing of Alice Amantea, a longtime valued member of the community and a past Director of the OVparks Board of Directors (pg. 14)

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 December 2023 (pg. 15-16)
- b. Budget Status Report for December 2023 (pg. 17-19)
- c. Revenue Report for December 2023 (pg. 20)

8.2 OLLAD CONSENT MATTERS

- a. Ratification of Claims for December 2023 (pg. 21-22)
- b. Budget Status Report for December 2023 (pg. 23-24)

- 8.3 **KENNETH GROVE CONSENT MATTERS**
 - a. Ratification of Claims for December 2023 (pg. 25)
 - b. Budget Status Report for December 2023 (pg. 26)
9. **NON-CONSENT MATTERS GENERAL FUND**
 - a. Ratification of Claims for December 2023 (pg. 27)
10. **STANDING COMMITTEE REPORTS**
 - a. Administration & Finance – No Report
 - b. Maintenance & 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 – No Report
 - h. Ad Hoc – No Report
11. **ADMINISTRATOR’S REPORT**
 - a. Monthly Activity Report – December 2023 (pg. 28-39)
12. **UNFINISHED BUSINESS**
13. **NEW BUSINESS**
 - a. Approval of the Orangevale Recreation & Park District Fiscal Audit 2022/23 (pg. 40-71)
 - b. Presentation: Jon Isom from Isom Advisors, and Jeff Land from Brandis Tallman/Oppenheimer, will present General Obligation Bonds as a funding option for the District (pg. 72-92)
 - c. Board Committee assignments for 2024 (pg. 93-94)
 - d. Discussion about future improvements with the Maintenance Shop building and grounds (pg. 95-96)
 - e. Progress recap of our Capital Improvement Projects within this Fiscal Year 2023/24 (pg. 97-99)
 - f. Swimming Pool Project Timeline and Update (pg. 100)
 - g. Driveway/Trail Project Timeline and Update (pg. 101)
 - h. Arcade Cripple Creek Trail Project Update (verbal)
 - i. Update on other projects (verbal)
 - j. OVparks accomplishments in 2023 (verbal)
14. **DIRECTOR’S AND STAFF’S COMMENTS**
15. **ITEMS FOR NEXT AGENDA**
 - a. Approval of Resolutions directing the preparation of the Engineer’s Reports for OLLAD and Kenneth Grove Landscaping and Lighting Assessment Districts
 - b. Approval of the agreement with Final 9 to hold their annual St. Patrick’s Disc Golf Tournaments at the Shady Oaks course at Orangevale Community Park on March 8-10 & 15-17, 2024
16. **CLOSED SESSION**
 - a. Closed Session pursuant to Government Code Section 54957
District Administrator Employment
17. **RESUME PUBLIC SESSION & ANNOUNCE ACTIONS FROM CLOSED SESSION**
18. **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 14, 2023

A Regular Meeting of the Board of Directors of the Orangevale Recreation and Park District was held on December 14, 2023, at the District Office. Director Stickney called the meeting to order at 6:36 p.m.

Directors present: Stickney, Meraz, Brunberg
Directors absent: Presinal (arrived 6:46pm), Montes
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 Brunberg, seconded by Director Meraz, the agenda was approved by a vote of 3-0-0 with Directors Stickney, Brunberg, and Meraz, voting Aye. There were no Nays or Abstentions. Directors Presinal and Montes were absent.
5. **PUBLIC DISCUSSION** No one wished to address the Board during public discussion.
6. **MINUTES**
MOTION #2
 - a) Approval of Minutes of November 16, 2023 (pg. 1-13):
On a motion by Director Brunberg seconded by Director Meraz, the minutes were approved by a vote of 3-0-0 with Directors Stickney, Meraz, and Brunberg, voting Aye. There were no Nays or Abstentions. Directors Presinal and Montes were absent.
 - b) Approval of Special Meeting Minutes of November 30, 2023 (pg. 14-15):
On a motion by Director Brunberg seconded by Director Meraz, the Special Meeting minutes were approved by a vote of 3-0-0 with Directors Stickney, Meraz, and Brunberg, voting Aye. There were no Nays or Abstentions. Directors Presinal and Montes were absent.
7. **CORRESPONDENCE**
 - a) Ads in the November 3 & 17 issues of the Orangevale View to promote upcoming programs (pg. 16-17): Admin Ross shared the ad promotions.

- b) An article in the November 17 issue of the Orangevale View about two contractors with InAlliance improving our parks for 25 years through park maintenance (pg. 18): Admin Ross shared the article highlighting InAlliance, a company OVparks contracts with to provide maintenance throughout our parks with focus on the Orangevale Community Center property. InAlliance, which employs adults with special needs, has been serving the District for 25 years. Admin Ross shared the photos and copies of the article which were autographed by the InAlliance employees. We are happy to have them on board.
- c) An email from Ellen Vigna expressing thanks to the District for permission to build a pollinator garden at Pecan Park, and acknowledging Horacio Oropeza for his hard work and cooperation (pg. 19) Admin Ross shared an email from Ellen Vigna, a community member involved in the building of the pollinator/butterfly garden at Pecan Park. Her email expressed appreciation to Park Supt. Oropeza and his maintenance staff for their assistance to make the garden possible. She coordinated fundraising and volunteers for the project and EasyStumps provided the mulch for the area.
- d) An email from community member near Pecan Park regarding the windscreen: Admin Ross discussed an email from a Pecan Park neighbor extending appreciation for the installation of a windscreen to potentially alleviate the noise level from pickleball court area.

8. CONSENT CALENDAR

MOTION #4

- a) On a motion by Director Brunberg, seconded by Director Meraz, the consent calendar was approved by a vote of 3-0-0 with Directors Stickney, Brunberg, and Meraz, voting Aye. There were no Nays or Abstentions. Directors Presinal and Montes were absent.

8.1. CONSENT MATTERS GENERAL FUND

- a) Ratification of Claims for November 2023 (pg. 20)
- b) Budget Status Report for November 2023 (pg. 21-23)
- c) Revenue Report for November 2023 (pg. 24)

8.2. OLLAD CONSENT MATTERS

- a) Ratification of Claims for November 2023 (pg. 25-26)
- b) Budget Status Report for November 2023 (pg. 27-28)

8.3. KENNETH GROVE CONSENT MATTERS

- a) Ratification of Claims for November 2023 (pg. 29)
- b) Budget Status Report for November 2023 (pg. 30)

9. NON-CONSENT MATTERS GENERAL FUND

MOTION #5

- a) Ratification of Claims for November 2023 (pg. 31)
On a motion by Director Brunberg, seconded by Director Stickney, the non-consent matters general fund Ratification of Claims for November 2023 consent, was approved by a vote of 3-0-0 with Directors Stickney, Brunberg, and Meraz, voting Aye.

There were no Nays or Abstentions. Directors Presinal and Montes were absent.

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 2023 (pg. 32-42):

On November 30, Supervisor Bain and Supervisor Woodford met with a representative of XTECHS to discuss replacing our current phone system with the Voice Over Internet Protocol (VOIP) communication option. There are potential cost savings for the District while moving towards a more modern technology. The representative also identified potential savings within our Comcast service. The current phone system is at least 15 years old. The company OVparks utilizes for troubleshooting the current system is going out of business as of December 31, 2023. If the VOIP is not viable, the District should plan to budget for a new system in the next fiscal year.

The Kidz Korner roof replacement project was completed on Tuesday, December 12, and a final walkthrough took place this afternoon. Due to extensive dry rot, the cost for extra plywood for roof decking and additional linear feet for fascia and rafter tails is not anticipated to be much above the base bid. A final invoice has not been received to date.

Park Supt. Oropeza advised of Park Maintenance staff having replaced several fence posts throughout the Orangevale Community Park and Horse Arena area. Staff removed the entry gate from Streng nature area and removed all the bollards at that east entrance to the park. Staff also removed the bollards from the area near the 7-Eleven on Woodmore Oaks Ave. in preparation for the installation of boulders. Staff disposed of the bollards, which are treated wood, at the county dump. Removable metal bollards will be installed at the Arcade-Cripple Creek Trail at all entrances except the east side of Sundance at Highwood Way. Supt.

Oropeza mentioned the need to rethink the design of the tree décor for next year's tree lighting to reduce time and simplify the process. Staff plan to reseed and maintain the area where the Farmer's Market is held to try to alleviate the bare areas that currently exist. A bin has been acquired and filled to remove the concrete pile at the Youth Center parking lot. Several companies offer to dispose of concrete at no cost, however, it must be delivered to them.

Recreation Supervisor Jason Bain advised the District has been meeting the projections through the more difficult revenue months. The District is currently above revenue projections for recreation programming and facility rentals.

12. UNFINISHED BUSINESS

None discussed.

13. NEW BUSINESS

- a) Part Time Salary Scale for 2024 to address increase in minimum wage (pg. 43-45)

The State of California is increasing the minimum hourly wage from \$15.50 to \$16.00 on January 1, 2024. The current 2023 salary scale and the proposed 2024 scale have been provided. As the minimum wage has increased over the past eight years, the hourly wage difference between part-time and fulltime workers has decreased, causing compaction. In effort to slow down the compaction, we reduced the number of steps for these part-time positions in 2021. The proposed 2024 salary scale maintains the same reduced number of steps as was approved in 2021, 2022, and 2023. The State was not planning this 50-cents per hour increase, but it was driven by a high Consumer Price Index increase due to a caveat in the law. There is no planned minimum wage increase beyond this year, which leaves the expectation that it will remain at \$16.00 per hour for multiple years. We can consider adding additional steps to the part-time salary scale once the minimum wage stabilizes.

MOTION #6

On a motion by Director Brunberg seconded by Director Stickney, the Part Time Salary Scale for 2024 to address increase in minimum wage, was approved by a vote of 4-0-0 with Directors Stickney, Meraz, Brunberg, and Presinal, voting Aye. There were no Nays or Abstentions. Director Montes was absent.

- b) Approve the submitted quote from Safe Slide Restoration for the interior gel coating of the pool slide and the exterior painting of the slide at a total cost of \$22,878 (pg. 46-50)

The restoration of the pool slide was not a consideration when the Board of Directors and staff set the capital improvement projects for the 2023-24 fiscal year budget. When the Aquatic Design Group consultant was conducting the initial pool analysis in

August 2021, she noted that the pool slide's gel coating was wearing thin. A recoating is recommended every 7-10 years, depending upon the length of pool season and the number of users. Based on these factors, our pool slide should receive a professional coating about every 10 years. The coating will protect the slide and the integrity of the fiberglass. It also enhances safety by reducing the chances of fiberglass slivers. The pool slide has also faded in color significantly over the years. This quote includes painting of the slide's exterior, which will add to the new appearance of the entire pool. The exterior painting should hold its color without much fading for about 15 years. The District received quotes from two reputable companies. In addition to Safe Slide Restoration, a quote was provided by Amusement Restoration Companies in the amount of \$27,470 for the same scope of work. If the low quote from Safe Slide Restoration is approved, it is recommended that this restoration/maintenance project be paid from the OLLAD budget. This project would likely be completed in March 2024.

MOTION #7

On a motion by Director Brunberg seconded by Director Meraz, the submitted quote from Safe Slide Restoration for the interior gel coating of the pool slide and the exterior painting of the slide at a total cost of \$22,878, was approved by a vote of 4-0-0 with Directors Stickney, Meraz, Brunberg, and Presinal, voting Aye. There were no Nays or Abstentions. Director Montes was absent.

c) Election of Board Officers for 2024 (pg. 51)

The current Officers of the Board for calendar year 2023 are:

- Mike Stickney (Chairperson)
- Lisa Montes (Vice Chairperson)
- Arica Presinal (Secretary)

The positions will remain same with the exception of Sharon Brunberg who will assume the role of Secretary in 2024.

MOTION #8

On a motion by Director Brunberg seconded by Director Meraz, the Election of Board Officers for 2024 was approved by a vote of 4-0-0 with Directors Stickney, Meraz, Brunberg, and Presinal, voting Aye. There were no Nays or Abstentions. Director Montes was absent.

d) Board Committee assignments for 2024 (pg. 52-53)

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 a starting point to help the process move more efficiently at the January 18 meeting. Each committee would also need to assign a Committee Chairperson.

A table is provided to indicate the committees that the Directors have served on since 2018. Directors to email Admin Ross with any preferred reassignments.

e) Timeline of elections for three Board Directors in November 2024 (verbal)

Admin Ross advised he emailed Karen Startup with County Elections who provided filing information for the upcoming elections. The County website has not been updated yet for the November 2024 elections, but Karen Startup stated that candidates can begin filing on July 15, 2024, and filing ends on August 8, 2024. Directors Stickney, Montes, and Presinal are up for reelection. The process can be quite costly to the District if the candidate seats are contended. An uncontended election will cost the District about \$2,100. A contested election will cost the District up to \$53,800 in 2024 as compared to \$29,100 in 2022.

f) Swimming Pool Project Timeline and Update (pg. 54)

Admin Ross advised that the pool project is close to completion except for a few punch-list items:

- Tile adjustment
- Gutter cover adjustment
- Caulking filler between the decking and the gutter tiles
- Burkett's Pool Plastering is on a schedule of brushing the pool plaster daily, and adjusting the chemicals as needed, until about December 18. Our staff will take over from there.
- Staff discovered what appears to be thin cracking in the plaster near where the cracking problems have historically been. Burkett's has been informed and are looking into it.
- Burkett's recommends we replace the sand in the filter, and staff is coordinating to get that project done next week.
- Flooring project at Pool Building and Community Center Kitchen work will begin on Monday, December 18 and is expected to be completed by Tuesday, January 2.

g) Driveway/Trail Project Timeline and Update (pg. 55)

After six weeks of correspondence with the County, and reviewing the policies related to drainage fees on undeveloped land, the drainage fees for this project were reduced from \$21,160 to \$5,812. OVparks has submitted the invoice for payment. We expect the County to receive these fees by Dec. 27. At that time the County will release the signed/approved plans to us. Upon release, we will be ready to work with Gordian and the pre-bid process to find a contractor within our budget. The start of construction for the driveway project is anticipated for March 2024. The California State Parks informed me that this project is granted an extension of at least one year, which would be no sooner than December 31, 2024.

h) Arcade Cripple Creek Trail Project Update (verbal)

The boulders have been set and trash cans and dog bag dispensers have been installed. All light posts are installed and working. The DG pathways along the shoulders of the paved trail are installed. Items remaining include:

- Striping the trail and painted messages and delineator lines on the paved trail.
- Installing the removable bollards at the entrances
- Turning on the new stop lights at the Fair Oaks Blvd. crosswalk which is the responsibility of the City of Citrus Heights.
- Installing and activating the flashing beacons at other crosswalks
- Planting trees with the Sacramento Tree Foundation as part of the tree mitigation plan for the project. This is projected to occur in the spring of 2024.
- Finalize the MOU for trail security and maintenance with the City of Citrus Heights and the Sunrise Recreation & Park District.

i) Update on other projects (verbal)

Concrete replacement at Youth Center Ballfield Bleachers:

- Work is expected to begin in February if the weather cooperates.

Community Center Roofing Project:

- The agreement is being completed this week and should be executed next week.
- The contractor (The Garland Group) will then order supplies to secure 2023 pricing.
- The project is expected to begin as early as March. The exact schedule will need to be coordinated with The Garland Group and OVparks staff to minimize the impact on programming and rentals.

Heating and A/C Project:

- Staff is determining the District's highest priorities for HVAC unit replacement. The units supporting Building #2 and the Community Center Classroom seem to be most in need of replacement.

14. DIRECTOR AND STAFF COMMENTS

Admin Ross will plan to provide an annual recap of 2023 at the January 2024 BOD meeting.

The Orangevale History Museum has extended an invitation to the OVparks Staff and the Board of Directors to tour the museum on Thursday, December 21 at 1:30-2:30pm.

Admin Ross complimented Supervisor Woodford for her hard work on the Activity Guide. The map in the Activity Guide was updated to include Streng Park and Sundance Park. Postcards are being sent out in lieu of the printed Activity Guide to notify community members to enroll online for upcoming programming. Admin Ross extended appreciation to all OVparks Staff and Board of the Directors who helped out and attended the Orangevale Community Tree Lighting. An estimated 1,100 community members attended the event which is about 100 more than previous attendance. Thank you to Supt. Oropeza for being the lead float in the Orangevale Parade of Lights event. This was a fun event which has continued to grow each year.

Finance/HR Supt. Von Aesch advised Auditor Larry Bain will attend the January BOD meeting to provide an Audit Report.

Park Maintenance Supt. Oropeza extended appreciation to all who assisted with the multiple activities over the recent weeks. The tree lighting had a good turnout and parking was managed well. Overflow was utilized at the new property.

Director Meraz stated it has been a great year.

Director Stickney mentioned the Orangevale Community Tree Lighting was very good and was well attended by the community. He and Director Meraz attended the Employee and Board Appreciation Luncheon recently and had a nice time.

Director Presinal mentioned the busy amazing year with the pool project and the Arcade Cripple Creek Trail. She thanked the staff for the work they do.

Director Brunberg mentioned the tree decorations look amazing and commended staff for the completion of many projects in 2023.

15. ITEMS FOR NEXT AGENDA

- a) Annual audit presentation
- b) Finalize seats on the seven committees for 2024
- c) Informational presentation about general obligation bonds for future funding.
- d) Review the status of our capital improvement items for this current fiscal year.
- e) Discuss future plans for improvements at the maintenance shop.

16. CLOSED SESSION

The Board of Directors went into a closed session meeting:
Closed Sesion pursuant to Government Code Section 54957
District Administrator Employment

**17. RESUME PUBLIC
SESSION &
ANNOUNCE
ACTIONS FROM
CLOSED SESSION**

The Board came out of closed session and no action was taken.

18. ADJOURNMENT
MOTION #9

With no further business to discuss, the general meeting of the Board of Directors was adjourned at 7:54 p.m. On a motion by Director Brunberg, seconded by Director Presinal, the adjournment was approved by a vote of 4-0-0 with Directors Stickney, Presinal, Brunberg, and Meraz, voting Aye. There were no Nays or Abstentions. Director Montes was absent.

Mike Stickney, Chairperson

Join OVparks for the holiday season!

Orangevale Community Tree Lighting



Friday, December 1st 6:00-7:30pm
Location: Orangevale Community Center



Don't miss out! **FREE!**

Confident Chefs: Scones



Ages: 18+
F 12/15 4:00-6:00pm
Fee: \$43 / \$46 NR

Bingo

Ages: 50+
W 12/6 12:00-1:00pm
Fee: Free!



Mid-Day Movie

Ages: 50+
M 12/11 11:30-1:30pm
Fee: Free!

Winter Youth Basketball

Grades: 2nd-6th

Free Skills Clinic and Parent Orientation: Sa 1/13 and 1/20

2nd/3rd Grades: 10:00am

4th/5th/6th Grades: 11:00am

Practices start the week of 1/22

First Game: 2/3

Fee: \$128 / \$131 NR



Parks Make Life Better!®



Get Connected @OVparks

6826 Hazel Ave, Orangevale

(916) 988-4373 • OVparks.com

Ring in the New Year With OVparks!

NEW! NAofA Homeschool Fitness through Fundamentals

Grades 1st-5th

M/Th 1/29-3/22 or Tu/F 1/30-3/21

Grades 1st-2nd: 10:00-10:50am

Grades 3rd-5th: 11:00-11:50am

Fee: \$147 / \$150 NR

Youth Center Karate

Ages: 6+

M/W 1/3 - 3/27

Beginner/Yellow/Orange: 5:00-5:45

Green/Blue/Purple/Red: 6:00-6:45

Fee: \$233 / \$236 NR



Teen/Adult Aikido

Ages: 14+

Tu/Th/Sa 1/4-3/30

Tu/Th: 7:30-9:00pm

Sa : 7:30-8:30am

Fee: \$178 / \$181 NR



Winter Youth Basketball

Grades: 2nd - 6th

Free Skills Clinic and Parent Orientation: Sa 1/13 and 1/20

2nd/3rd Grades: 10:00am

4th/5th/6th Grades: 11:00am

Practices start the week of 1/22

First Game: 2/3

Fee: \$128 / \$131 NR



OVparks Winter/Spring Activity Guide Coming Soon!



Parks Make Life Better!®



Get Connected @OVparks

6826 Hazel Ave, Orangevale

(916) 988-4373 • OVparks.com

OVPARKS COMMUNITY TREE LIGHTING KICKS OFF HOLIDAY SEASON



OVParks Community Tree Lighting

Thank you to everyone who came out to celebrate the Orangevale Community Tree Lighting with us! We hope you were able to catch the community show and all of the wonderful performances by our local youth groups. We all enjoyed the delicious cookies, hot chocolate, hot dogs, cotton candy, and popcorn provided by our amazing sponsors. There was so much excitement and joy while you all jumped in the bounce house, created beautiful ornaments, and even maybe rode the Train! We at OVParks had a great time and hope you did too. We wish you all a very happy holiday season and a happy new year!

Thank you to the event sponsors, we could not have made this night happen without you!!! Big thanks to the Orange Vale Water Company for the trackless train sponsor, Easy Stumps

for lifting Santa, and Blossom Vale Senior Living for sponsoring the community performance. Thank you to all our food booth sponsors and volunteers for your time and dedication; Orangevale Woman's Club for cookies and refreshments, Orangevale Grange made delicious hot dogs, The Orangevale History Project popped popcorn all night, and Mighty Bounce & Party Rentals brought cotton candy for everyone! Thank you to our bounce house sponsor The Swenson Law Firm, to Orangevale Chamber of Commerce for helping with Santa, and to Orangevale Live for helping to bring Buddy the Elf! Lastly, thank you to our Craft Station sponsors, RESCO Restoration Emergency Services, Casa Roble Interact Club, and the Orangevale Fair Oaks Food Bank. OVParks greatly appreciates all your support!

Submitted by Andrew Gross

Orangevale Vie

SERVING ORANGEVALE, CITRUS HEIGHTS, FAIR OAKS, FOLSOM AND SURROUNDING AREAS

THANK YOU ORANGEVALE...HAPPY HOLIDAYS!



Looking back at 2023, we have so much to be grateful for in our community. We celebrated many achievements and milestones throughout the year. We honored our Hometown Heroes Charlie Clark and Skip Nance for their service and dedication. We cheered for Casa Roble High School Sports as they won the Basketball Championship, the Track Champs and the Football District 5 Champions. We welcomed the opening of a history museum in Orangevale to preserve our rich heritage for future generations. We showed our spirit

of service and collaboration by participating in the Big Day of Service, where more than 1200 volunteers worked on various community projects. We commemorated the Railroad at Orangevale Park, where we learned more about our past and our present. We enjoyed the Summer Night Concerts and the Orangevale Summer Palooza, which brought back the parade and the fun. We congratulated our local youth Alexis Marical for winning the Championship title for USA. We raised a record-breaking \$16,000 for the food bank at the Turkey Bowl. And we wrapped up the year with a festive holiday season, starting with the tree lighting at the community center, followed by the Holiday Procession of Lights and ending with breakfast with Santa at the Grange. What a wonderful year we had!

However, highlight of this holiday season was definitely the Orangevale-Fair Oaks Community Foundation's 3rd Annual Orangevale Procession of Holiday Lights! It was such a joyous and magical night, with 41 entries of all kinds: trucks, tractors, trailers, golf carts, bicycles, motorcycles, boats and more! The streets were filled with people of all ages, smiling and waving and spreading cheer. Some watched from the sidewalks, some from schools and churches and parks, and some from their own front yards with their fire pits and friends. It was a sight to behold and a night to remember!



Thank you Orangevale Live for streaming it all live (you can still watch it on their page if you missed it). Thank you, Kathleen Mas-sae, Realtor for sponsoring (and your amazing hubby for building) the beautiful Santa & Mrs Claus trailer! Thank you, Orangevale Recreation and Park District, for leading the procession with your tractor! And thank you to everyone who participated and supported this wonderful event! You made it possible and you made it special!

Photos Courtesy of Heidi Lettau



Honoring our Long-Time Community Member Al- ice Amantea

It is with deep sorrow that we announce the loss of a cherished member of our community. Alice Amantea, who touched the lives of many with her kindness, love, and wisdom, passed on November 11, 2023. She led an extraordinary life, marked by her unwavering devotion to her family and a loving 69-year marriage to Bill Amantea. Alice was not only a dedicated family woman but also an active volunteer to our community. Her extensive involvement included serving as a board member for OV Parks, presiding as the President of the Orangevale Chamber of Commerce, long-time Ottomon School volunteer, and also serving as a member of the Sacramento Board of Education in 1992. Additionally, she made lasting friendships during her time volunteering at the Madison Mall Bingo Center. In recognition of her profound commitment to our community, the OV Parks Board voted to fly the flag at



the Orangevale Community Center at half-mast this past week. Plans are currently underway to honor her remarkable life and her selfless contributions to so many. Stay tuned for more details.

Please join us in sending love, condolences, and prayers to Alice's family and all those who had the privilege of knowing and loving her. Alice's legacy of generosity and compassion will always be remembered.

GENERAL FUND EXPENDITURES
FOR THE MONTH ENDING
DECEMBER 31, 2023

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1907119943	10124000	CALIFORNIA ASSOCIATION FO	WORK COMP - ACP	2,450.00
1907125159	10124000	CALIFORNIA ASSOCIATION FO	WORK COMP - ACP	12,314.50
				14,764.50
1907119940	20202100	REDCORT SOFTWARE INC	BOOKS/PERIODICALS/SUBSCRIPTION	225.00
1907126757	20202100	US BANK NATIONAL ASSOCIAT	BOOKS/PERIODICALS/SUBSCRIPTION	185.98
				410.98
1907125149	20203500	RESCUE TRAINING INSTITUTE	EDUCATION/TRAINING SERVICE	1,530.00
1907119854	20203600	BARRY ROSS	EDUCATION/TRAINING SUPPLIES	125.00
1907126757	20203600	US BANK NATIONAL ASSOCIAT	EDUCATION/TRAINING SUPPLIES	53.26
				178.26
1907126757	20203800	US BANK NATIONAL ASSOCIAT	EMPLOYEE RECOGNITION	306.77
1907125171	20203800	BARRY ROSS OR JASON BAIN	EMPLOYEE RECOGNITION	34.41
				341.18
1907127625	20203900	SUSAN MYREN	EMPLOYEE TRANSPORTATION	63.93
1907127623	20203900	JADEN PERUGINI	EMPLOYEE TRANSPORTATION	2.88
1907125171	20203900	BARRY ROSS OR JASON BAIN	EMPLOYEE TRANSPORTATION	1.75
1907131686	20203900	BARRY ROSS	EMPLOYEE TRANSPORTATION	76.64
				145.20
1907125158	20205100	CALIFORNIA ASSOCIATION FO	INSURANCE LIABILITY	68,038.00
1907126757	20207600	US BANK NATIONAL ASSOCIAT	OFFICE SUPPLIES	152.30
1907125166	20208100	US POSTAL SERVICE	POSTAL SERVICES	1,200.00
1907126757	20208102	US BANK NATIONAL ASSOCIAT	STAMPS	198.00
1907119845	20219700	SPRINT P C S	TELEPHONE SERVICES	282.37
1907125082	20219700	AT&T	TELEPHONE SERVICES	31.97
1907125083	20219700	AT&T	TELEPHONE SERVICES	26.95
1907127569	20219700	COMCAST	TELEPHONE SERVICES	672.50
1907125084	20219700	T-MOBILE USA INC	TELEPHONE SERVICES	196.14
1907131159	20219700	COMCAST	TELEPHONE SERVICES	631.03
				1,840.96
1907117502	20226200	JJR ENTERPRISES INC	OFFICE EQUIPMENT MAINTENANCE S	140.02
1907131685	20226200	JJR ENTERPRISES INC	OFFICE EQUIPMENT MAINTENANCE S	81.55
				221.57
1907117523	20257100	B AND P SECURITY INC	SECURITY SERVICES	490.00
1907131683	20257100	B AND P SECURITY INC	SECURITY SERVICES	175.00
				665.00
1907125163	20259100	STREAMLINE SOFTWARE INC	OTHER PROFESSIONAL SERVICES	200.00
1907126757	20259100	US BANK NATIONAL ASSOCIAT	OTHER PROFESSIONAL SERVICES	430.00
1907131203	20259100	STREAMLINE SOFTWARE INC	OTHER PROFESSIONAL SERVICES	200.00
				830.00
1907127627	20259101	N3X MSP INC	IT SERVICES	1,128.00
1907126757	20281201	US BANK NATIONAL ASSOCIAT	PC HARDWARE	301.68
1907127627	20281202	N3X MSP INC	SOFTWARE	498.00

**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2023/2024
DECEMBER 2023**

Account Number	Expenditure Account	Budgeted 2023/2024	Current Expenditure	Expenditures to Date	Funds Available	% Left
1000	SALARIES & EMPLOYEE BENEFITS					
10111000	Salaries & Wages, Regular	1,012,000.00	113,150.40	482,078.57	529,921.43	52%
10112100	Salaries & Wages, Extra Help	405,000.00	19,134.73	248,259.00	156,741.00	39%
10112400	Salaries, Board members	12,000.00	700.00	4,700.00	7,300.00	61%
10121000	Retirement	324,000.00	35,496.79	151,631.39	172,368.61	53%
10122000	Social Security	107,500.00	10,114.39	55,876.38	51,623.62	48%
10123000	Group Insurance	265,500.00	19,867.01	119,202.06	146,297.94	55%
10124000	Worker's Comp. Ins	49,300.00	14,764.50	39,393.50	9,906.50	20%
10125000	Unemployment Insurance	8,000.00	87.11	3,307.95	4,692.05	59%
10128000	Health Care/Retirees	0.00		-	0.00	#DIV/0!
	<i>SUB-TOTAL</i>	2,183,300.00	213,314.93	1,104,448.85	1,078,851.15	49%
2000	SERVICES & SUPPLIES					
20200500	Advertise/Legal Notices	2,200.00		56.77	2,143.23	97%
20202100	Books/Periodicals/Subscrip	3,000.00	410.98	879.95	2,120.05	71%
20202900	Business/Conference Expense	3,500.00		55.00	3,445.00	98%
20203500	Education/Training Serv.	3,000.00	1,530.00	1,530.00	1,470.00	49%
20203600	Education /Training Supplies	500.00	178.26	178.26	321.74	64%
20203700	Tuition Reimbursement	500.00		-	500.00	100%
20203800	Employee Recognition	2,300.00	341.18	954.21	1,345.79	59%
20203802	Recognition Items	500.00		-	500.00	100%
20203803	Recognition Events	500.00		-	500.00	100%
20203900	Employee Transportation	2,800.00	145.20	931.35	1,868.65	67%
20205100	Liability Insurance	136,100.00	68,038.00	116,213.67	19,886.33	15%
20205500	Rental Insurance	0.00		-	0.00	#DIV/0!
20206100	Membership Dues	14,600.00		12,473.30	2,126.70	15%
20207600	Office Supplies	6,200.00	152.30	2,972.36	3,227.64	52%
20207602	Signs	500.00		-	500.00	100%
20207603	Keys	300.00		-	300.00	100%
20208100	Postal Services	7,500.00	1,200.00	1,510.00	5,990.00	80%
20208102	Stamps	1,600.00	198.00	1,322.79	277.21	17%
20208500	Printing Services	26,000.00		8,828.45	17,171.55	66%
20210300	Agricultural/Horticultural Service	500.00		-	500.00	100%
20210400	Agricultural/Horticultural Supply	500.00		-	500.00	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 2023/2024	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	1,500.00		-	1,500.00	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	15,500.00	1,840.96	8,788.92	6,711.08	43%
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	500.00		-	500.00	100%
20226200	Office Equip Maint Supplies	3,000.00	221.57	918.53	2,081.47	69%
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	500.00		-	500.00	100%
20244300	Medical Services	400.00		(130.00)	530.00	133%
20250500	Accounting Services	7,000.00		-	7,000.00	100%
20250700	Assessment/Collection Service	19,500.00		-	19,500.00	100%
20252500	Engineering Services	6,000.00		-	6,000.00	100%
20253100	Legal Services	15,000.00		-	15,000.00	100%
20256200	Transcribing Services	0.00		-	0.00	#DIV/0!
20257100	Security Services	4,000.00	665.00	1,273.00	2,727.00	68%
20259100	Other Professional Services	22,400.00	830.00	8,029.00	14,371.00	64%
20259101	Computer Consultants	14,500.00	1,128.00	6,768.00	7,732.00	53%
20281201	PC Hardware	6,000.00	301.68	334.08	5,665.92	94%
20281202	PC Software	6,000.00	498.00	2,988.00	3,012.00	50%
20281203	PC Supplies	2,000.00		-	2,000.00	100%
20281900	Elections	0.00		-	0.00	#DIV/0!
20285100	Recreational Services	204,500.00	17,557.75	88,386.81	116,113.19	57%
20285200	Recreational Supplies	37,000.00	1,886.77	15,594.77	21,405.23	58%
20289800	Other Operating Exp - Supplies	2,000.00	3,155.08	3,155.08	(1,155.08)	-58%
20289900	Other Operating Exp - Services	2,000.00		-	2,000.00	100%
20291100	System Development Services	3,300.00		2,191.66	1,108.34	34%
20296200	GS Parking Charges	200.00	5.25	31.50	168.50	84%
	SUB-TOTAL	603,200.00	100,283.98	286,235.46	316,964.54	53%
3000	OTHER CHARGES					
30321000	Interest Expense	27,730.00		14,023.75	13,706.25	49%
30322000	Bond/Loan Redemption	44,200.00		21,489.20	22,710.80	51%
30345000	Taxes/Licenses/Assess Trans	1,600.00		-	1,600.00	100%
	SUB-TOTAL	73,530.00	-	35,512.95	38,017.05	52%

Account Number	Expenditure Account	Budgeted 2023/2024	Current Expenditure	Expenditures to Date	Funds Available	% Left
4000	FIXED ASSETS					
41410100	Land	0.00		-	0.00	
42420200	Struc. & Improvements	1,152,000.00	8,902.22	282,920.19	869,079.81	75%
43430300	Vehicles/Equipment	30,000.00		23,000.00	7,000.00	23%
	SUB-TOTAL	1,182,000.00	8,902.22	305,920.19	876,079.81	74%
5000	INTERFUND CHARGES					
50557100	Fingerprinting Service	2,500.00	192.00	864.00	1,636.00	65%
	SUB-TOTAL	2,500.00	192.00	864.00	1,636.00	65%
79790100	<i>Contingency Appropriations</i>	200,000.00		-	200,000.00	0%
	<i>Deposit into Reserves</i>	0.00		-	0.00	0%
	GRAND TOTAL	4,244,530.00	322,693.13	1,732,981.45	2,511,548.55	59%

**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND
REVENUE STATEMENT
FISCAL YEAR 2023/2024
DECEMBER 2023**

Account Number	Revenue Account	2023/2024 Budgeted Revenue	Realized This Period	Collection YTD Balance	YTD Uncollected Balance	% Collected
91910100	Prop. Taxes - Current Secured	1,692,800		0.00	1,692,800.00	0.00%
91910200	Prop. Taxes - Current Unsecured	55,800		0.00	55,800.00	0.00%
91910300	Supplemental Taxes Current	44,000		0.00	44,000.00	0.00%
91910400	Prop. Taxes Sec. Delinquent	10,900	13,383.02	13,383.02	-2,483.02	122.78%
91910500	Prop. Taxes Supp. Delinq.	2,500	4,444.39	4,444.39	-1,944.39	177.78%
91910600	Unitary Current Secured	14,800		0.00	14,800.00	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	0.00%
91913000	Prop. Tax Prior - Unsecured	900		0.00	900.00	0.00%
91914000	Penalty Costs - Prop. Tax	500		0.00	500.00	0.00%
91919900	Taxes - Other	-		0.00	0.00	
	SUB-TOTAL TAXES 9100	1,822,340	17,827.41	17,827.41	1,804,512.59	0.98%
94941000	Interest Income	14,500		0.00	14,500.00	0.00%
94942900	Building Rental Other	130,000	17,231.65	62,748.69	67,251.31	48.27%
94943900	Cell Tower Leases	47,000	7,916.34	23,749.02	23,250.98	50.53%
94944800	Rec.Concessions Final 9	21,000	1,100.00	7,961.48	13,038.52	37.91%
94945900	Other Vending Devices	-		0.00	0.00	
94949000	Concessions - Other	-		0.00	0.00	
95952200	Homeowner Prop. Tax Relief	13,000		0.00	13,000.00	0.00%
95952900	In-Lieu Taxes	424,000	111,694.00	111,694.00	312,306.00	26.34%
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	707.55	807.55	192.45	80.76%
96964600	Recreation Service Charges	585,000	29,584.58	161,709.92	423,290.08	27.64%
96969700	Security Services	1,000		17.41	982.59	1.74%
96969903	Sponsorships/Scholarships	-		0.00	0.00	
97973000	Donations & Contributions	2,300	2,950.00	3,400.00	-1,100.00	147.83%
97973200	Recreation Contributions	-		0.00	0.00	
97973300	Orangevale Clubs	-		0.00	0.00	
97974000	Insurance Proceeds	270		0.00	270.00	0.00%
97979000	Revenue - Other	201,400	412.90	200,864.06	535.94	99.73%
	SUB-TOTAL OTHER MISC. INCOME	1,440,470	171,597.02	572,952.13	867,517.87	39.78%
	TOTAL BUDGET AMOUNT	3,262,810	189,424.43	590,779.54	2,672,030.46	18.11%

OLLAD EXPENDITURES
FOR THE MONTH ENDING
DECEMBER 31, 2023

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1907125110	20207603	CSLS INC	KEYS	222.31
1907131182	20207603	CSLS INC	KEYS	245.21
				467.52
1907127617	20210300	NORTHERN CALIFORNIA INALL	AGRICULTURAL/HORTICULTURAL SERVI	412.50
1907127565	20210400	AMERICAN RIVER ACE HARDWA	AGRICULTURAL/HORTICULTURAL SUPPLI	128.18
1907126757	20211200	US BANK NATIONAL ASSOCIAT	BUILDING MAINTENANCE SUPPLIES/MAT	94.63
1907125122	20211200	W W GRAINGER	BUILDING MAINTENANCE SUPPLIES/MAT	51.26
1907127565	20211200	AMERICAN RIVER ACE HARDWA	BUILDING MAINTENANCE SUPPLIES/MAT	9.69
				155.58
1907131184	20212200	AQUA SOURCE INC	CHEMICAL SUPPLIES	225.55
1907131171	20212200	SCP DISTRIBUTORS LLC	CHEMICAL SUPPLIES	898.99
1907131185	20212200	AQUA SOURCE INC	CHEMICAL SUPPLIES	5,973.66
				7,098.20
1907117180	20213200	TOLLEFSON AND ASSOCIATES	ELECTRICAL MAINTENANCE SUPPLIES	226.01
1907126757	20213200	US BANK NATIONAL ASSOCIAT	ELECTRICAL MAINTENANCE SUPPLIES	250.97
1907127565	20213200	AMERICAN RIVER ACE HARDWA	ELECTRICAL MAINTENANCE SUPPLIES	21.54
1907131193	20213200	HD SUPPLY FACILITIES MAIN	ELECTRICAL MAINTENANCE SUPPLIES	339.14
				837.66
1907117179	20214200	CRUSADER FENCE CO	LAND IMPROVEMENT MAINTENANCE SU	2,688.00
1907117499	20214200	SITEONE LANDSCAPE SUPPLY	LAND IMPROVEMENT MAINTENANCE SU	209.30
1300852642	20214200	OV GRANGE/S VONDEROHE	LAND IMPROVEMENT MAINTENANCE SU	-500.00
1907119838	20214200	LOWES BUSINESS ACCOUNT	LAND IMPROVEMENT MAINTENANCE SU	271.42
1907126757	20214200	US BANK NATIONAL ASSOCIAT	LAND IMPROVEMENT MAINTENANCE SU	581.78
1907125121	20214200	HD SUPPLY FACILITIES MAIN	LAND IMPROVEMENT MAINTENANCE SU	250.90
1907127565	20214200	AMERICAN RIVER ACE HARDWA	LAND IMPROVEMENT MAINTENANCE SU	123.73
1907131200	20214200	NUTRIEN AG SOLUTIONS INC	LAND IMPROVEMENT MAINTENANCE SU	489.38
				4,114.51
1907117497	20218200	SITEONE LANDSCAPE SUPPLY	IRRIGATION SUPPLIES	124.54
1907119846	20219100	SMUD	ELECTRICITY	4,287.80
1907125102	20219200	PACIFIC GAS AND ELECTRIC	NATURAL GAS/LPG/FUEL OIL	1,480.33
1300852642	20219300	OV HISTORY PROJECT	REFUSE COLLECTION/DISPOSAL SERVIC	-232.20
1907125105	20219300	ALLIED WASTE SERVICES OF	REFUSE COLLECTION/DISPOSAL SERVIC	1,733.31
1300855015	20219300	OV HISTORY PROJECT	REFUSE COLLECTION/DISPOSAL SERVIC	-77.40
				1,423.71
1907119848	20219500	AREA PORTABLE SERVICES IN	SEWAGE DISPOSAL SERVICES	165.48
1907119849	20219500	AREA PORTABLE SERVICES IN	SEWAGE DISPOSAL SERVICES	165.48
1300852642	20219500	OV HISTORY PROJECT	SEWAGE DISPOSAL SERVICES	-113.70
1907125104	20219500	COUNTY OF SACRAMENTO	SEWAGE DISPOSAL SERVICES	464.45
				681.71
1907119844	20219800	SAN JUAN WATER DISTRICT	WATER	164.70
1300852642	20219800	OV HISTORY PROJECT	WATER	-176.92
1907127568	20219800	SAN JUAN WATER DISTRICT	WATER	525.04
1907126757	20219800	US BANK NATIONAL ASSOCIAT	WATER	40.54
1907131167	20219800	ORANGEVALE WATER COMPANY	WATER	2,380.04
1300855015	20219800	OV HISTORY PROJECT	WATER	-48.50
				2,884.90

ORANGEVALE RECREATION AND PARK DISTRICT - OLLAD ASSESSMENT
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2023/2024
DECEMBER 2023

Account Number	Expenditure Account	Budgeted 2023/2024	Current Expenditure	Expenditures to Date	Funds Available	% Left
2000	SERVICES & SUPPLIES					
20203500	Education/Training Service	3,000.00		170.00	2,830.00	94%
20206100	Membership Dues	500.00		-	500.00	100%
20207600	Office Supplies	500.00		-	500.00	100%
20207602	Signs	1,000.00		113.78	886.22	89%
20207603	Keys	800.00	467.52	493.32	306.68	38%
20210300	Agricultural/Horticultural Service	12,500.00	412.50	2,287.50	10,212.50	82%
20210400	Agricultural/Horticultural Supply	12,000.00	128.18	623.83	11,376.17	95%
20211200	Building Maint. Supplies	9,000.00	155.58	1,336.41	7,663.59	85%
20212200	Chemicals	56,000.00	7,098.20	26,186.78	29,813.22	53%
20213100	Electrical Maint. Service	4,000.00		490.00	3,510.00	88%
20213200	Electrical Maint. Supplies	1,500.00	837.66	908.32	591.68	39%
20214100	Land Improv. Maint. Service	47,000.00		700.00	46,300.00	99%
20214200	Land Improv. Maint. Supplies	34,000.00	4,114.51	13,425.84	20,574.16	61%
20215100	Mechanical System Maint. Ser	9,000.00		257.50	8,742.50	97%
20215200	Mechanical System Maint. Sup	3,000.00		32.12	2,967.88	99%
20216200	Painting Supplies	1,500.00		659.78	840.22	56%
20216700	Plumbing Maint. Service	1,000.00		-	1,000.00	100%
20216800	Plumbing Maint. Supplies	2,300.00		789.62	1,510.38	66%
20218100	Irrigation Service	2,000.00		-	2,000.00	100%
20218200	Irrigation Supplies	16,000.00	124.54	5,656.91	10,343.09	65%
20218500	Permit Charges	4,000.00		2,458.00	1,542.00	39%
20219100	Electricity	73,000.00	4,287.80	33,930.85	39,069.15	54%
20219200	Natural Gas / LPG/ Fuel Oil	40,000.00	1,480.33	3,094.62	36,905.38	92%
20219300	Refuse Collection / Disposal Service	23,000.00	1,423.71	8,209.11	14,790.89	64%
20219500	Sewage Disposal Service	14,200.00	681.71	6,945.01	7,254.99	51%
20219700	Telephone System	1,000.00		-	1,000.00	100%
20219800	Water	66,000.00	2,884.90	41,951.65	24,048.35	36%
20219900	Telephone System Maintenance	1,500.00	(666.00)	666.00	834.00	56%
20220500	Auto Maintenance Service	4,000.00		563.86	3,436.14	86%
20220600	Auto Maintenance Supplies	5,300.00	101.49	2,247.12	3,052.88	58%
20221200	Construction Equip. Maint. Sup.	500.00		-	500.00	100%
20222600	Expendable Tools	2,500.00		-	2,500.00	100%
20223600	Fuel & Lubricants	24,000.00	1,964.32	10,972.40	13,027.60	54%
20227500	Rent/Lease Equipment	3,500.00		318.14	3,181.86	91%
20228100	Shop Equip. Maint. Service	1,500.00		447.59	1,052.41	70%
20228200	Shop Equip. Maint. Supplies	7,500.00	815.38	5,650.56	1,849.44	25%
20229100	Other Equip. Maint. Service	1,500.00		-	1,500.00	100%
20229200	Other Equip. Maint. Supplies	2,500.00		-	2,500.00	100%
20231400	Clothing/Personal Supplies	3,500.00	495.61	1,070.91	2,429.09	69%
20232100	Custodial Service	0.00		-	0.00	#DIV/0!
20232200	Custodial Supplies	18,000.00	2,912.62	9,067.25	8,932.75	50%
20250500	Accounting Services	3,400.00		-	3,400.00	100%
20252500	Engineering Services	15,100.00		-	15,100.00	100%
20253100	Legal Services	10,000.00		-	10,000.00	100%
20257100	Security Services	26,000.00	(131.41)	8,419.88	17,580.12	68%
20259100	Other Professional Services	38,000.00	281.00	6,953.18	31,046.82	82%
20289800	Other Operating Expenses Sup.	17,500.00	1,275.93	1,517.31	15,982.69	91%
	SUB-TOTAL	623,600.00	31,146.08	198,615.15	424,984.85	68%

Account Number	Expenditure Account	Budgeted 2023/2024	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		1,100.84	199.16	15%
	SUB-TOTAL	1,300.00	-	1,100.84	199.16	15%
4000	FIXED ASSETS					
42420200	Struc. & Improvements	474,000.00	17,580.00	148,155.00	325,845.00	69%
43430300	Equipment	95,000.00		-	95,000.00	100%
	SUB-TOTAL	569,000.00	17,580.00	148,155.00	420,845.00	74%
	GRAND TOTAL	1,193,900.00	48,726.08	347,870.99	846,029.01	71%

ORANGEVALE RECREATION AND PARK DISTRICT - KENENTH GROVE ASSESSMENT
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2023/2024
DECEMBER 2023

Account Number	Expenditure Account	Budgeted 2023/2024	Current Expenditures	Expenditures to Date	Funds Available	% Left
2000	SERVICES & SUPPLIES					
20200500	Advertise/Legal Notices	400.00		-	400.00	100%
20207600	Office Supplies	100.00		20.00	80.00	80%
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	407.73	342.27	46%
20223600	Fuel & Lubricants	1,200.00	114.76	396.67	803.33	67%
20250500	Accounting Services	650.00		-	650.00	100%
20252500	Engineering Services	1,000.00		-	1,000.00	100%
20253100	Legal Services	100.00		-	100.00	100%
20256200	Transcribing Services	0.00		-	0.00	#####
20259100	Other Professional Services	400.00		-	400.00	100%
20289900	Other Operating Exp - Services	400.00		-	400.00	100%
20291500	COMPASS Costs	100.00		-	100.00	100%
20296200	GS Parking Charges	0.00		-	0.00	#####
	SUB-TOTAL	5,730.00	156.36	824.40	4,905.60	86%
4000	FIXED ASSETS					
42420200	Struc. & Improvements	0.00		-	0.00	0%
	SUB-TOTAL	0.00	-	-	0.00	0%
	GRAND TOTAL	5,730.00	156.36	824.40	4,905.60	86%

STAFF REPORT



DATE: 1-18-24

TO: Board of Directors

FROM: Barry Ross, District Administrator

SUBJECT: **MONTHLY ACTIVITY REPORT – DECEMBER 2023**

ADMINISTRATION

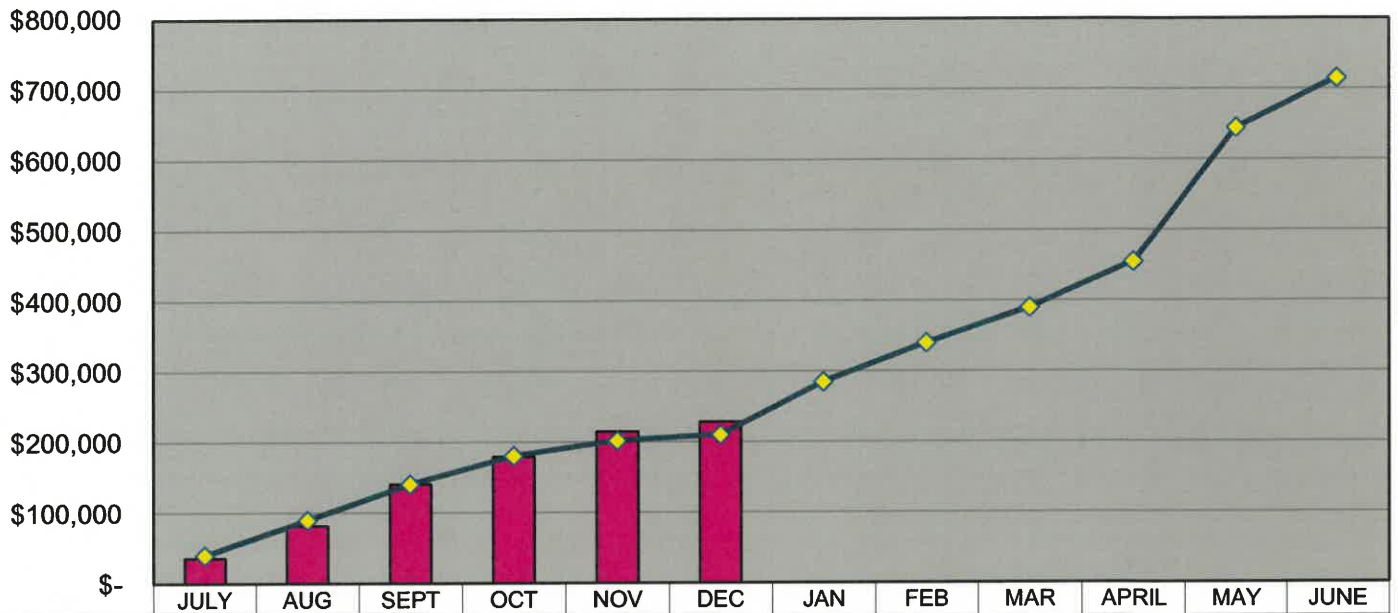
- On December 1, an estimated 1,100 people participated in the successful Orangevale Community Holiday Tree Lighting event.
- On December 4, D7 Roofing Services began the replacing of the roof on the Kidz Korner Preschool building. They completed the job on December 12.
- On December 5, Burkett's Pool Plastering, Inc. had 38 workers onsite to begin and complete the plastering of the entire swimming pool.
- On December 7 and 13, Admin Ross attended construction meetings for the Arcade Cripple Creek Trail project. These meetings include representatives from the City of Citrus Heights, the construction company, the project managers, engineers, and Sunrise Recreation & Park District. The purpose of the meetings is to provide updates, problem solve, assign new tasks, and make decisions to meet timelines.
- On December 9, OVparks participated in the Orangevale Holiday Procession of Lights. Superintendent Oropeza led the procession by driving our colorfully lit Kubota tractor.
- On December 18, Just Perfect Floors began work on replacing the flooring in the pool building and the Community Center kitchen. They completed work on December 30 but will return to complete some punch-list items.
- On December 18-22, staff conducted the extensive annual maintenance on the floors of the Community Center and Activity Building.
- On December 21, Santa Claus visited the Kidz Korner Preschool spreading cheer and bringing gifts to the children before they begin their holiday break.
- On December 21, eleven staff and Director Meraz enjoyed a fun and festive visit to the Orangevale History Museum. The museum's volunteer staff decorated the museum nicely, prepared a scavenger hunt for us, and provided some tasty treats. For several staff, it was their first visit to the museum. It is impressive how the Orangevale History Project has improved that building with such a professional and informative history museum.
- On December 22, Burkett's Pool Plastering, Inc. completed the punch-list items on the pool renovation project, bringing this project to completion.

RECREATION Monthly Report: December 2023

December	Enrollment	Attendance	Gross Revenue
Active Adults			
Bridge	13		\$ 48.00
M.O.V.E. Bingo		14	
Mid-Day Movie		9	
Active Adults Sub Total	13	23	\$ 48.00
Classes			
Internet Drivers Education	1		\$ 29.00
Ukulele Fretters	4		\$ 4.00
Classes Sub Total	5	0	\$ 33.00
Events			
Community Tree Lighting		1,100	\$ 1,650.00
Events Sub Total	0	1,100	\$ 1,650.00
Sports & Fitness			
Aikido - Teen/Adult	4		\$ 401.00
Aikido - Youth	8		\$ 650.00
Gymnastics - Tot	1		\$ 79.00
Pilates Reformer	9		\$ 580.00
Shotokan Karate Grange Karate	4		\$ 705.00
Shotokan Youth Center Karate	1		\$ 235.00
Turns n Tumble Baby Ballet	7		\$ 231.00
Turns n Tumble Pre Ballet	12		\$ 396.00
Sports & Fitness Sub Total	46	0	\$ 3,277.00
Trips			
Collet Trips - Spotlight on New York	3		\$ 629.00
Day Trip - Napa Holiday Lights	13		\$ 1,235.00
Day Trip - Nevada City	22		\$ 1,430.00
Trips Sub Total	38	0	\$ 3,294.00
GRAND TOTAL	102	1,123	\$ 8,302.00

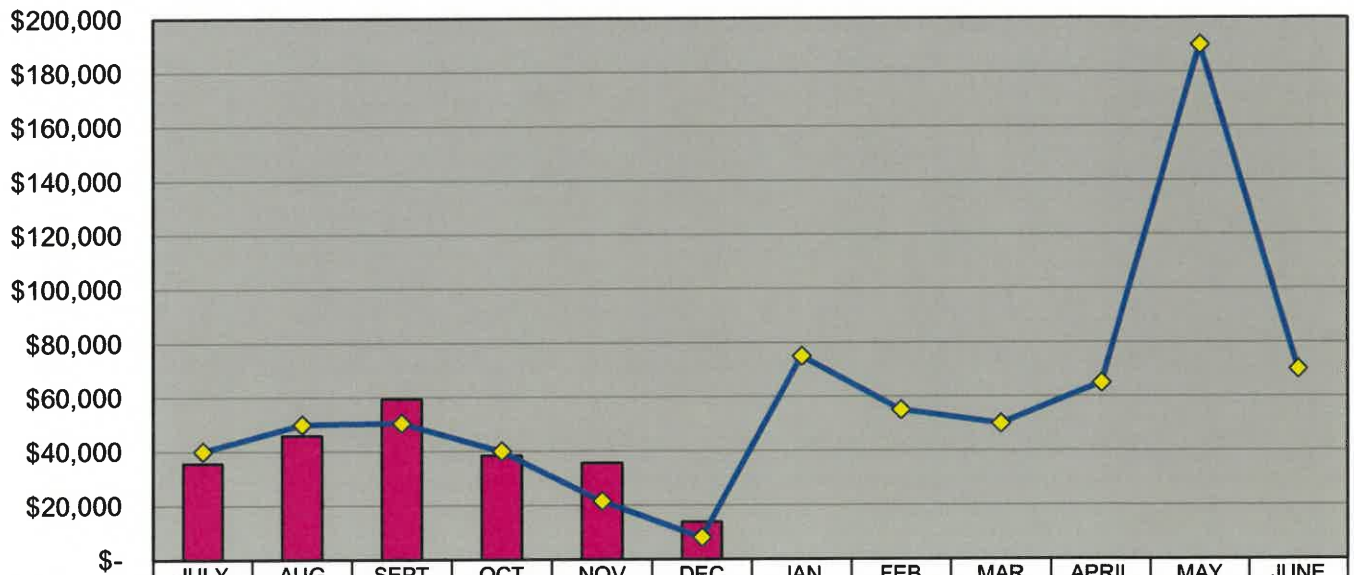
December Gross Revenue Recap – December OTC (over-the-counter) revenue for combined recreation and facility rentals ended at \$13,751 which is \$5,752 above the projected amount. December recreation revenue came in at \$6,982 which is \$983 above the projected amount. The December facility revenue came in at \$6,769 which is \$4,769 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.*

2023-2024 ORPD Recreation & Facility Revenue Net vs Projected - Monthly Cumulative View



Net Revenue	\$35,525	\$81,392	\$140,801	\$179,153	\$214,674	\$228,426						
Projected Revenue	\$40,000	\$90,000	\$140,500	\$180,500	\$202,000	\$210,000	\$285,000	\$340,000	\$390,000	\$455,000	\$645,000	\$715,000

2023-2024 ORPD Recreation & Facility Revenue Net vs projected - Monthly View



Net Revenue	\$35,525	\$45,867	\$59,409	\$38,353	\$35,521	\$13,751						
Projected Revenue	\$40,000	\$50,000	\$50,500	\$40,000	\$21,500	\$8,000	\$75,000	\$55,000	\$50,000	\$65,000	\$190,000	\$70,000

PARKS Monthly Report: December 2023

Park Infrastructure

- Staff continues to conduct monthly playground inspections and makes repairs on site as needed.
- Staff installed two sections of privacy screen at Pecan Park tennis courts for noise reduction.
- Two handicap signs were installed at Orangevale Community Park. The individual who vandalized the signs worked with staff to re-install them.
- Staff removed what appeared to be homeless camps from Sundance, Orangevale Community Park, and Orangevale Community Center Park.
- Staff cleaned and organized the shop area.
- Staff worked with the contractor on the preparation of the pool bathroom floor installation.
- Staff repaired a few tiles in the Community Center kitchen floor.
- Staff cleaned the gutters at the Community Center and the Youth Center.

Mechanics

- Staff continues to conduct basic maintenance to small engine equipment and mowers.
- The shifter column was installed on the 2005 Ford Ranger.
- Staff repaired the rear automatic window on the Dodge Ram.

Park Irrigation

- All irrigation remains off.

Park Grounds

- Staff continues ongoing maintenance at all parks (restrooms, trash, mowing, edging, & blowing).
- Staff has been mulching leaves in all parks as weather permits.
- All park walkways and other areas are being blown and cleaned as weather permits.
- Staff worked with the Cub Scouts in the mulching of all newly planted trees at Disk Golf near hole 18.
- Several small branches were removed from various parks of the district.

Other Items

- Staff assisted in the Holiday Tree Lighting event on December 1st.
- The pile of concrete located in the back of the shop parking lot was removed by staff.
- The pool project has been completed and staff has resumed maintenance of the pool. We are following the recommendations from the contractor on the maintenance following the new paster installation (brushing, vacuuming, chemicals).

Fulton-El Camino Park District Police Department
Monthly activity report for: Orangevale Recreation and Park District
Reporting Period: December 1-31, 2023

Almond Park

No issues to report.

Norma Hamlin Park

No issues to report.

Off Property

No issues to report.

OV Community Center

No issues to report.

OV Community Park

Call For Service: 12/17/23 15:04 Report of a male yelling at a female who was seated on the ground. Gone On Arrival. Prior to arrival the suspect and victim left the area on foot. Conducted check of area and nobody seen matching descriptions.

Parking Citation: 12/3/23 13:16 CVC 4000(a) No current registration

OV Community Park (Disc Golf)

Parking Citations: 12/30/23 15:15 CVC 4000(a) No current registration

Palisades Park

No issues to report.

Pecan Park

No issues to report.

Streng Park

No issues to report

Sundance Park

No issues to report

Youth Center Park

No issues to report

OvParks Photos of Interest: December 2023

Holiday celebration at Kidz Korner Preschool



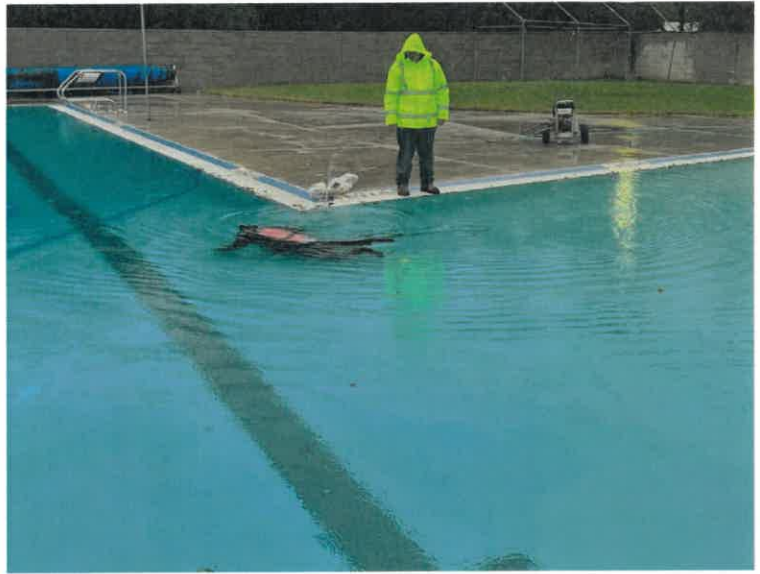
New roof on the Kidz Korner Preschool



Orangevale Procession of Lights



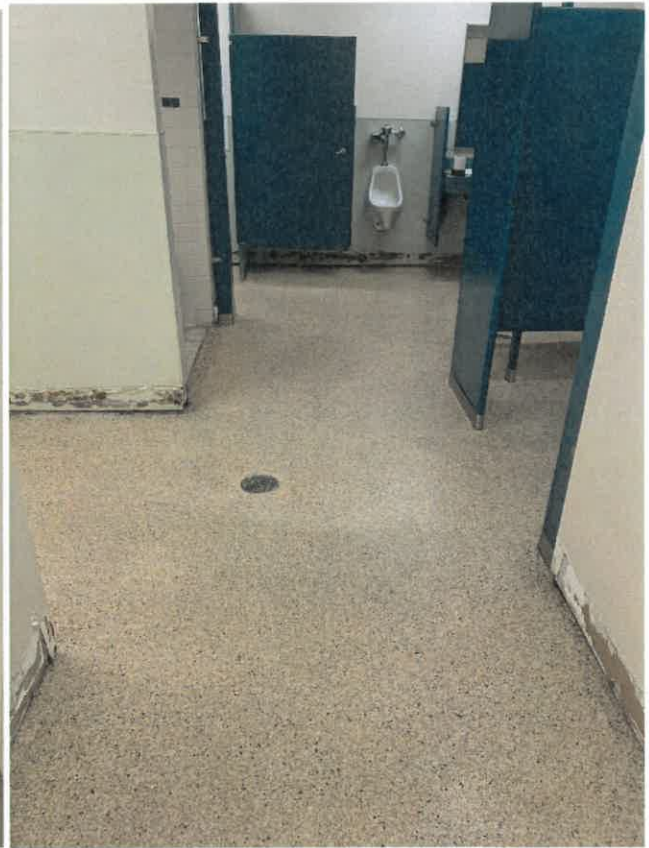
Swimming Pool Renovation Project



Community Center Floor Maintenance



Floor replacement in the pool building



Floor replacement in the Community Center kitchen



Pollinator Garden at Pecan Park



Windscreens at Pecan Park courts



OVparks team at the Orangevale History Museum



ORANGEVALE RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

ORANGEVALE RECREATION AND PARK DISTRICT

Table of Contents

Independent Auditor's Report	1
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	3
Statement of Activities	4
Fund Financial Statements	
Governmental Funds:	
Balance Sheet	5
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position – Governmental Activities	6
Statement of Revenues, Expenditures and Changes in Fund Balances	7
Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balances of Governmental Funds to the Government-Wide Statement of Activities – Governmental Activities	8
Notes to the Financial Statements	9
Required Supplementary Information:	
Budgetary Comparison Schedules:	
General Fund	26
Landscape and Lighting	27
Schedule of the District's Proportionate Share of the Net Pension Liability	28
Schedule of the District Pension Contributions	29
Note to the Required Supplementary Information	30

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@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, 2023, 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, 2023, and the changes in financial position of those activities and funds for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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
December 4, 2023

ORANGEVALE RECREATION AND PARK DISTRICT

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

	Governmental Activities
Current Assets	
Cash and investments	\$ 2,933,214
Due from other government	116,590
Leases receivable	35,862
Restricted cash and investments	726,465
Total current assets	<u>3,812,131</u>
Non-Current Assets	
Leases receivable	564,251
Capital assets:	
Land	6,753,783
Construction in progress	308,051
Land improvements	2,916,385
Buildings and improvements	5,208,880
Equipment	1,104,780
Less: accumulated depreciation	<u>(5,528,761)</u>
Total capital assets-net	<u>10,763,118</u>
Total non current assets	<u>11,327,369</u>
Total assets	<u>15,139,500</u>
Deferred Outflows of Resources	
Deferred outflows-pensions	<u>1,619,570</u>
Liabilities	
Current liabilities:	
Claims payable	103,653
Accrued wage	90,038
Deposits	2,100
Accrued interest	9,350
Due within one year	72,062
Total current liabilities	<u>277,203</u>
Non-current liabilities:	
Due in more than one year	<u>2,162,262</u>
Total liabilities	<u>2,439,465</u>
Deferred Inflows of Resources	
Deferred inflows-leases	600,113
Deferred inflows-pensions	1,245,855
Total deferred inflows of resources	<u>1,845,968</u>
Net Position	
Net investment in capital assets	9,900,118
Unrestricted	2,573,514
Total net position	<u>\$ 12,473,632</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, 2023**

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	\$ 3,042,966	\$ 814,554	\$ 570,300	\$ 104,865	\$ (1,553,247)
Interest on long-term debt	28,583				(28,583)
Total governmental activities	\$ 3,071,549	\$ 814,554	\$ 570,300	\$ 104,865	(1,581,830)
General Revenues:					
Taxes:					
					1,772,958
					107,256
					25,577
					<u>1,905,791</u>
					323,961
					<u>12,149,671</u>
					<u>\$ 12,473,632</u>

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

ORANGEVALE RECREATION AND PARK DISTRICT

**GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023**

	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	\$ 1,985,236	\$ 919,356	\$ -	\$ -	\$ 28,622	\$ 2,933,214
Due from other government	81,497	18,696	11,871	3,917	609	116,590
Due from other fund			8,306			8,306
Restricted cash and investments			551,240	175,225		726,465
Total assets	\$ 2,066,733	\$ 938,052	\$ 571,417	\$ 179,142	\$ 29,231	\$ 3,784,575
Liabilities						
Claims payable	\$ 85,705	\$ 17,950	\$ -	\$ -	\$ -	\$ 103,655
Accrued payroll	90,038					90,038
Deposits	2,100					2,100
Deferred revenue-unavailable	20,678					20,678
Due to other fund	8,306					8,306
Total liabilities	206,827	17,950				224,777
Fund Balances						
Restricted			571,417	179,142		750,559
Assigned	1,526,734	920,102			29,231	2,476,067
Unassigned	333,172					333,172
Total fund balances	1,859,906	920,102	571,417	179,142	29,231	3,559,798
Total liabilities and fund balances	\$ 2,066,733	\$ 938,052	\$ 571,417	\$ 179,142	\$ 29,231	\$ 3,784,575

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, 2023

Fund balances of governmental funds		\$ 3,559,798
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.		10,763,118
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		(134,170)
Accrued interest		(9,350)
Net pension liability, deferred inflows/outflows		(863,442)
Long-term debt		<u>(863,000)</u>
Net position of governmental activities		<u><u>\$ 12,473,632</u></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, 2023**

	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	\$ 1,760,494	\$ -	\$ -	\$ -	\$ -	\$ 1,760,494
Intergovernmental revenues	12,464					12,464
Charges for current services	610,993					610,993
Special assessments	-	564,898	84,037	150	5,402	654,487
Use of money and property	260,226	26,607	17,349	5,749	886	310,817
Other revenues and reimbursements	25,577					25,577
Total revenues	2,669,754	591,505	101,386	5,899	6,288	3,374,832
Expenditures						
Salaries and benefits	1,956,343	-			-	1,956,343
Services and supplies	551,543	463,553			3,674	1,018,770
Capital outlay	78,000	11,668				89,668
Debt service						
Principal	39,000					39,000
Interest	29,006					29,006
Total expenditures	2,653,892	475,221			3,674	3,132,787
Total revenues over (under) expenditures before other financing sources (uses)	15,862	116,284	101,386	5,899	2,614	242,045
Other Financing Sources (Uses)						
Operating transfers in	5,302					5,302
Operating transfers out			(5,302)			(5,302)
Total other financing sources (uses)	5,302		(5,302)			
Net change in fund balances	21,164	116,284	96,084	5,899	2,614	242,045
Fund balances, beginning of fiscal year	1,838,742	803,818	475,333	173,243	26,617	3,317,753
Fund balances, end of fiscal year	\$ 1,859,906	\$ 920,102	\$ 571,417	\$ 179,142	\$ 29,231	\$ 3,559,798

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, 2023**

Net change in fund balances - total governmental funds	\$ 242,045
Amounts reported for governmental activities in the Statement of Activities differs from the amounts reported in the Statement of Revenues, Expenditures and Changes in Fund Balances because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the costs of those assets are allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:	
Cost of assets capitalized	89,668
Depreciation expense	(273,221)
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.	39,000
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.	423
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.	210,325
Revenue received more than 90 days after fiscal year is deferred in the fund financial statements, but the revenue is recognized in the statement of activities	20,678
Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.	<u>(4,957)</u>
Change in net position of governmental activities	<u>\$ 323,961</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, 2023

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, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

C. Non-Current Governmental Assets/Liabilities

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

D. Basis of Presentation

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, 2023

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, 2023, a long-term liability of \$134,170 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, 2023

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’s 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. GASB Statement No. 87-Leases

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 starting with the fiscal year ended June 30, 2022.

ORANGEVALE RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

M. GASB Statement 87-Leases (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, 2023, consisted of the following:

Checking account	\$ 29,563
Imprest cash	200
Cash and investments with County Treasurer	<u>3,629,916</u>
Total cash and investments	<u>\$ 3,659,679</u>

ORANGEVALE RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

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*	\$ 3,629,916	\$ 3,629,916	\$ -
Totals	\$ 3,629,916	\$ 3,629,916	\$ -

*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, 2023

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, 2023, the District’s deposits balance was \$20,711 and the carrying amount was \$29,563. 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, 2023 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 2022/23 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 2022/23 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, 2023

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 Final 9 pays 5% of its concession revenue to the District.

Lease receivables consisting 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, 2023, the District recognized \$46,351 in lease revenue and \$18,664 in interest revenue.

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

	Balance 7/1/2022	Additions	Retirements/ Adjustments	Balance 6/30/2023	Due within One Year	Due in More Than One Year
Lease receivable	\$ 646,464	\$ -	\$ (46,351)	\$ 600,113	\$ 35,862	\$ 564,251

Leases receivable are due in the upcoming years as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 35,862	\$ 17,504	\$ 53,366
2025	31,464	16,506	47,970
2026	37,695	15,471	53,166
2027	31,701	14,404	46,105
2028	31,539	13,510	45,049
2029-2033	202,169	51,036	253,204
2034-2038	87,005	26,077	113,082
2039-2043	75,885	16,184	92,069
2044-2047	66,792	3,469	70,262
Total	\$ 600,113	\$ 174,160	\$ 774,272

ORANGEVALE RECREATION AND PARK DISTRICT

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

Note 4: Property Plant and Equipment

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

	Balance July 1, 2022	Additions Adjustments	Retirements/ Adjustments	Balance June 30, 2023
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 6,753,783	\$ -	\$ -	\$ 6,753,783
Construction in progress	238,334	69,717		308,051
Capital assets, being depreciated:				
Land improvements	2,904,912			2,904,912
Buildings and improvements	5,208,880	11,473		5,220,353
Equipment	1,096,301	8,479		1,104,780
Total capital assets, being depreciated	9,210,093	19,952		9,230,045
Less accumulated depreciation for:				
Land improvements	(2,088,787)	(90,441)		(2,179,228)
Buildings and improvements	(2,338,299)	(141,531)		(2,479,830)
Equipment	(828,453)	(41,250)		(869,703)
Total accumulated depreciation	(5,255,539)	(273,222)		(5,528,761)
Total capital assets, being depreciated, net	3,954,554	(253,270)		3,701,284
Governmental activities capital assets, net	\$ 10,946,671	\$ (183,553)	\$ -	\$ 10,763,118

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, 2023:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year
Compensated absences	\$ 129,213	\$ 69,081	\$ (64,124)	\$ 134,170	\$ 32,062
Net pension liability	113,536	1,123,618		1,237,154	-
Capital lease B	902,000		(39,000)	863,000	40,000
Total	\$ 1,144,749	\$ 1,192,699	\$ (103,124)	\$ 2,234,324	\$ 72,062

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, 2023

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, 2023, are as follows:

Fiscal Year Ended			
June 30,	Principal	Interest	Total
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	46,000	23,628	69,628
2029-2033	253,000	95,324	348,324
2034-2038	297,000	52,473	349,473
2039-2040	98,000	7,930	105,930
Totals	<u>\$ 863,000</u>	<u>\$ 284,933</u>	<u>\$ 1,147,933</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, 2023

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, 2023. 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, 2023

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, 2023, 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	11.33%	10.02%
Required employer contribution rates	32.94%	31.54%

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, 2023, the contributions recognized as part of pension expense for each Plan were as follows:

Contributions-employer	\$	258,000
------------------------	----	---------

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

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

	Proportionate share of Net pension liability
Miscellaneous plan	\$ 1,237,154

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. For the June 30, 2023 reporting period, the net pension liability of each of the Plans is measured as of June 30, 2022, 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, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

ORANGEVALE RECREATION AND PARK DISTRICT

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

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

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

Proportion - June 30, 2022	0.027%
Proportion - June 30, 2023	0.071%
Change - increase (decrease)	0.044%

For the year ended June 30, 2023, the District recognized pension expense of \$ 81,943. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between expected and actual experience	\$ 104,332	\$ -
Changes in assumptions	93,263	(162,463)
Net difference between projected and actual earnings on pension plan investments	1,090,129	(1,082,101)
Changes in proportion and difference in proportionate share of contributions	39,166	(1,291)
District contributions subsequent to the measurement date	292,680	
Total	<u>\$ 1,619,570</u>	<u>\$ (1,245,855)</u>

\$292,680 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

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

<u>Measurement period ended June 30:</u>	
2024	\$ (11,197)
2025	\$ (29,366)
2026	\$ (132,231)
2027	\$ 253,829
2028	\$ -
Thereafter	\$ -

Actuarial Assumptions – The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation date	June 30, 2022
Measurement date	June 30, 2022
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, 2023**

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, 2022 and June 30, 2021, 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, 2022 and June 30, 2021 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:

Asset Class	Target allocation	Long-term expected real rate of return
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:

	Discount rate -1% (5.75%)	Current discount rate (6.75%)	Discount rate +1% (7.75%)
Miscellaneous	\$ 2,546,052	\$ 1,237,154	\$ 165,684

ORANGEVALE RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

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 2022-23 fiscal year the County of Sacramento Department of Finance Auditor Controller Division shifted \$270,374 (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 2022-23 fiscal year was \$5,012,698.

ORANGEVALE RECREATION AND PARK DISTRICT

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

Note 11: Gann Limit

Total Subject Revenue 2022-23	\$ 2,522,237
Amount of limit for 2022-23	4,003,307
Amount (under)/over limit	<u>\$ (1,481,070)</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	\$ -	\$ -	\$ 179,142	\$ 571,417	\$ -
Total restricted			<u>179,142</u>	<u>571,417</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		299,997			29,231
Next years budget	981,720	620,105			
Total assigned	<u>1,526,734</u>	<u>920,102</u>			<u>29,231</u>
Unassigned	<u>333,172</u>				
Total fund balance	<u>\$ 1,859,906</u>	<u>\$ 920,102</u>	<u>\$ 179,142</u>	<u>\$ 571,417</u>	<u>\$ 29,231</u>

ORANGEVALE RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

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, 2023 the District had professional service agreements and had committed to a long-term copier operating lease.

Note 14: Subsequent Events

Subsequent events were evaluated through December 4, 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, 2023**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Property taxes	\$ 1,724,280	\$ 1,724,280	\$ 1,760,494	\$ 36,214
Intergovernmental revenues	234,000	234,000	12,464	(221,536)
Charges for current services	552,000	552,000	610,993	58,993
Use of money and property	208,500	208,500	260,226	51,726
Other revenues	4,400	4,400	25,577	21,177
	<u>2,723,180</u>	<u>2,723,180</u>	<u>2,669,754</u>	<u>(53,426)</u>
Expenditures				
Salaries and benefits	2,005,220	2,073,220	1,956,343	116,877
Services and supplies	652,350	652,350	551,543	100,807
Debt service	73,300	73,300	68,006	5,294
Capital outlay	770,000	770,000	78,000	692,000
	<u>3,500,870</u>	<u>3,568,870</u>	<u>2,653,892</u>	<u>914,978</u>
Total revenues over (under) expenditures				
Before other financing sources (uses)	<u>(777,690)</u>	<u>(845,690)</u>	15,862	861,552
Other Financing Sources (Uses)				
Operating transfers in		33,082	5,302	<u>(27,780)</u>
Total other financing sources (uses)		<u>33,082</u>	<u>5,302</u>	<u>(27,780)</u>
Net change in fund balance *	<u>\$ (777,690)</u>	<u>\$ (812,608)</u>	21,164	<u>\$ 833,772</u>
Fund balances, beginning of fiscal year			<u>1,838,742</u>	
Fund balances, end of fiscal year			<u>\$ 1,859,906</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, 2023

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Assessments	\$ 568,401	\$ 568,401	\$ 564,898	\$ (3,503)
Use of money and property	4,900	4,900	26,607	21,707
Total revenues	<u>573,301</u>	<u>573,301</u>	<u>591,505</u>	<u>18,204</u>
Expenditures				
Services and supplies	566,900	566,900	463,553	103,347
Capital outlay	328,000	328,000	11,668	316,332
Total expenditures	<u>894,900</u>	<u>894,900</u>	<u>475,221</u>	<u>419,679</u>
Net change in fund balance	<u>\$ (321,599)</u>	<u>\$ (321,599)</u>	116,284	<u>\$ 437,883</u>
Fund balances, beginning of fiscal year			<u>803,818</u>	
Fund balances, end of fiscal year			<u>\$ 920,102</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, 2023**

Reporting date for employer under GASB 68 as of June 30	District's proportion of the net pension liability (asset)	District's proportionate share of the net pension liability (asset)	District's covered-employee payroll	District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
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%
6/30/2023	0.071%	\$1,237,154	\$822,000	150.51%	89.09%

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, 2023**

<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%
6/30/2023	\$258,000	(\$258,000)	\$0	\$822,000	31.39%

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, 2023**

Note 1: Budgets and Budgetary Accounting:

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



Isom Advisors A Division of
URBAN FUTURES | Incorporated



Park and Recreation Facilities Funding Options and Analysis

by



&

Isom Advisors,
a Division of Urban Futures, Inc.

January 18, 2024

1470 Maria Lane, Ste. 315 - Walnut Creek, CA 94596 (925) 478-7450



About the Firms

Isom Advisors A Division of
URBAN FUTURES | Incorporated



Introduction

Meeting your financial challenges and saving you money

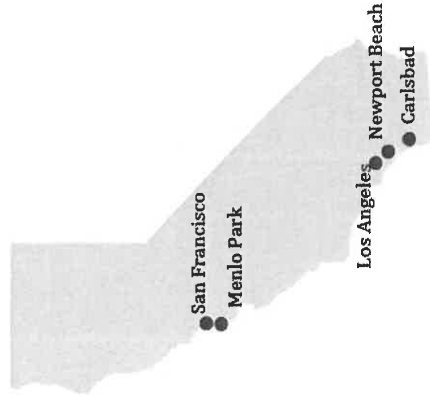


- ❖ #1 in new bond programs for municipalities in California
- ❖ The leading financial advisor to municipalities
- ❖ Isom Advisors is a full-service planning, campaign, and financial advisory firm that serves California municipalities
- ❖ Our staff has over 75 years experience providing honest advice and the highest level of service
- ❖ Relevant experience includes:
 - Benicia USD
 - **Chico RPD**
 - **Carmichael RPD**
 - **Coalinga-Huron RPD**
 - **El Dorado Hills CSD**
 - Fairfield-Suisun USD
 - **Fair Oaks RPD**
 - **Pleasant Hill RPD**
 - Pollock Pines ESD
 - San Juan USD
 - Vacaville USD
 - Winters USD



Oppenheimer's California Public Finance Presence

California Presence



- 5 offices
- 160 employees including 60 financial advisors covering 30,000 accounts
- Participated in 154 transactions in California since 2021 as detailed in the adjacent table
- Oppenheimer is a member of the California Special Districts Association Finance Corporation
- Oppenheimer has served 23 Recreation and Park Districts

Local Recreation and Park District Clients

Arcade Creek Recreation and Park District	Cosumnes Community Services District
Cameron Park Community Services District	Fair Oaks Recreation and Park District
Carmichael Recreation and Park District	Fulton-El Camino Recreation and Park District
Cordova Recreation and Park District	Orangevale Recreation and Park District

OPCO's Public Finance Activity in CA

Years	Number of Transactions
2021	63
2022	61
2023	30



Rec & Park Financing Options

Different funding and financing mechanisms exist

- ❖ Special Tax and Assessments / Land Secured
- ❖ Certificates of Participation / Leases
- ❖ General Obligation Bonds



Land Secured / Lease

Land Secured and Leases can be secured by long-term securities

- ❖ Special Taxes and Assessments are voter approved levies that provide public agencies with additional funding for operations and capital improvements
- ❖ Special Taxes are for general benefit while Assessments are for specific benefit
- ❖ Special Taxes generally require 2/3rds voter approval and are typically a flat tax levied on a per parcel basis
- ❖ Assessments require 50% or 2/3rds depending on the type of assessment and is calculated using an engineer's report to determine benefit of the paying properties
- ❖ Lease financing provides public agencies with the ability to finance capital improvements and payments are annually appropriated and made from any lawfully available funds including funding from Special Taxes and Assessments
- ❖ Lease financing is secured with an asset (of equal or greater value to the financing amount)
- ❖ The market prefers essential assets to secure the financing



General Obligation (G.O.) Bonds

Voter approved tax measure exclusively for capital projects

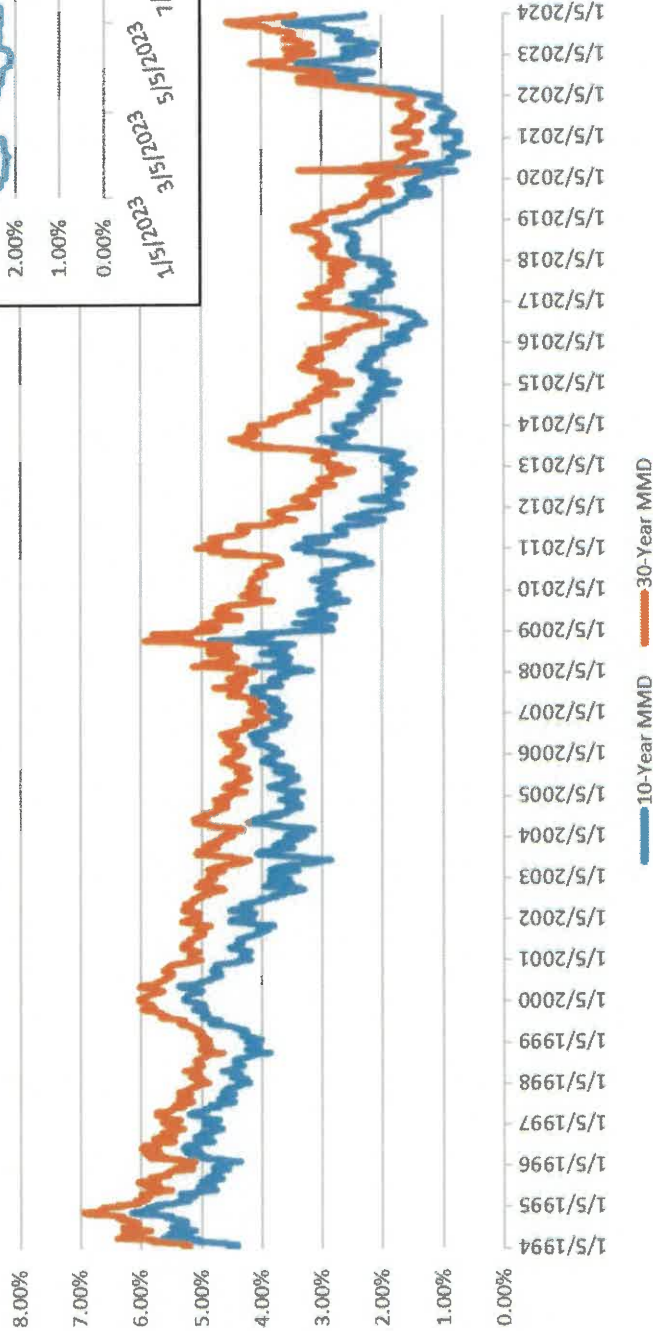


- ❖ GO bonds are debt instruments issued by states and local governments to raise funds for public works.
- ❖ Go bonds are backed by unlimited Ad Valorem property taxes if within the specified tax rate.
- ❖ GO bonds are prized for their relative safety as investments.
- ❖ GO bonds require a passage rate of 2/3rds (except school districts can pass at 55% provided they meet certain criteria) and are limited to only be spent on facilities, fixtures, and equipment.
- ❖ Funds must be spent on local facility improvements, thus creating additional jobs and boosting the area economy.
- ❖ An independent citizens' oversight committee can be established to annually review expenditures.

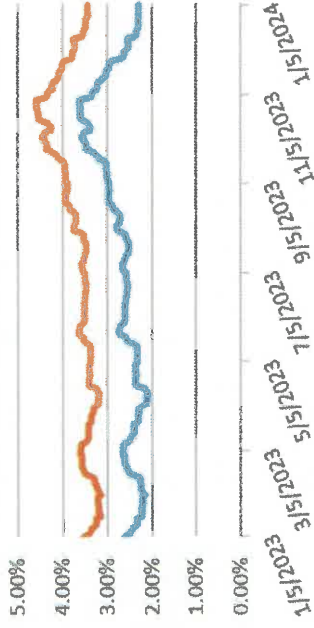
MUNICIPAL BOND YIELDS

Historical Municipal Bond Yields – Past 30 Years

Historical Municipal Bond Yields - Past 30 Years



Historical Municipal Bond Yields 1/5/22 - 1/5/23



- Over the last 30 years, municipal bond yields have been higher than today's levels
 - 72% of the time for the 10-Year MMD
 - 66% of the time for the 30-Year MMD

Updated Capital Plan and Possible Bond Financing Plan

District Capital Needs

Preliminary estimates of over \$15.9 million



Date: 10/24/2019
MTW No: 18-060.2

ORPD Capital Improvements

The following opinion is based upon previous Master Plans prepared for each site

PECAN PARK

1. Accessible pathway improvements
2. Bridge
3. Concrete walk from dog park to NE corner (6' wide) (Alternate #1 and #2 from MP)
4. New playground equipment and expansion of play apparatus area
5. New picnic shelter including 4-6 picnic tables, bbq, power, and water and concrete
6. New restroom and demolition of existing restroom
7. Irrigation for BMX Area
8. Irrigation for remaining lawn areas including the soccer field

Quantity	Unit	Extension
64,000	Allowance	\$ 64,000
30,000	Allowance	\$ 30,000
2,650	L.F. @ \$ 90.00	\$ 238,500
175,000	Allowance	\$ 175,000
120,000	Allowance	\$ 120,000
150,000	Allowance	\$ 150,000
20,000	S.F. @ \$ 2.00	\$ 40,000
110,000	S.F. @ \$ 1.50	\$ 165,000
	Subtotal	\$ 982,500

ALMOND PARK

1. Tennis Court Renovation
2. New Restroom
3. Basketball Court Half Court Striping and new Asphalt
4. New Playground Equip at Northern Playground Area
5. Top off bark surfacing at Northern Playground Area
6. New Playground Equip/Surfacing at Picnic Area
7. New Surfacing at Picnic Area Playground
8. Replace Sand Volleyball Court, Netting, Hosebib
9. Small Shade Structures at picnic areas
10. New site furnishings
11. Shade Sails over playgrounds
12. Rock Border at Street (8' o.c)
12. Exercise Stations with Concrete Pad

Quantity	Unit	Extension
17,000	S.F. @ \$ 3.00	\$ 51,000
200,000	Allowance	\$ 200,000
20,000	Allowance	\$ 20,000
150,000	Allowance	\$ 150,000
8,300	S.F. @ \$ 0.50	\$ 4,150
100,000	Allowance	\$ 100,000
3,400	S.F. @ \$ 20.00	\$ 68,000
30,000	Allowance	\$ 30,000
	2EA @ \$40,000.00	\$ 80,000
10,000	Allowance	\$ 10,000
30,000	Allowance	\$ 30,000
	Eac	
	80h @ \$ 275.00	\$ 22,000
50,000	Allowance	\$ 50,000
	Subtotal	\$ 815,150

District Capital Needs (cont.)



COMMUNITY CENTER PARK

1. Property A - Shakleton Woods
2. Property B - Library and Soccer Field
3. Property D - Pool Complex Improvements
4. Property E1 - Existing Playground Perimeter Pathway
5. Property E2 - Existing Playground Renovation
6. Property E3 - Community Center Bldg Entrance
7. Property E4 - Wedding Pavilion
8. Property E5 - Skate Park
9. Property E6 - Parking Lot Expansion
10. Property E7 - Ampitheater
11. Property F - Youth Center Playground
12. Youth Center building renovation
13. Kidz Korner Building re-roofing
14. Community Center HVAC
15. Community Center Roofing
16. Shop Expansion
17. ADA Improvements (Path of Travel, Parking Lots)
18. 6920-6930 Hazel Avenue Improvements
19. Community Pool Renovation (Plaster, Filters, Energy Efficiency)

Quantity	Extension
691,578	\$ 899,051
2009 Data x 30%	
805,875	\$ 1,047,638
2009 Data x 30%	
714,060	\$ 928,278
2009 Data x 30%	
717,188	\$ 932,344
2009 Data x 30%	
277,011	\$ 360,114
2009 Data x 30%	
179,264	\$ 233,043
2009 Data x 30%	
257,127	\$ 334,265
2009 Data x 30%	
375,799	\$ 488,539
2009 Data x 30%	
309,035	\$ 401,746
2009 Data x 30%	
263,247	\$ 342,221
2009 Data x 30%	
679,643	\$ 883,536
2009 Data x 30%	
2,400	\$ 240,000
S.F. @ \$ 100.00	
2,000	\$ 20,000
S.F. @ \$ 10.00	
75,000	\$ 75,000
Allowance	
175,000	\$ 175,000
Allowance	
150,000	\$ 150,000
Allowance	
200,000	\$ 200,000
Allowance	
1,500,000	\$ 1,500,000
Allowance	
450,000	\$ 450,000
Allowance	
Subtotal	\$ 9,660,775

SUNDANCE AND STRENG CORRIDORS

1. Trail amenities/lighting/water/etc
2. Rock Border at Street (8' o.c)

Quantity	Extension
200,000	\$ 200,000
Allowance	
45	\$ 12,375
Each @ \$	
Subtotal	\$ 212,375

ORANGEVALE COMMUNITY PARK

1. Oak and Filbert Active Recreation Area
2. Filbert Avenue Nature Area
3. Oak Avenue Nature Area
4. Horse Arena Area
5. Elm Avenue Entrance
6. Disc Golf Resources

Quantity	Extension
2,331,800	\$ 2,331,800
Allowance	
169,200	\$ 169,200
Allowance	
228,000	\$ 228,000
Allowance	
624,500	\$ 624,500
Allowance	
293,100	\$ 293,100
Allowance	
634,700	\$ 634,700
Allowance	
Subtotal	\$ 4,281,300
TOTAL	\$15,952,100



Funding Analysis Options of the District

District Bond & A.V. History

District's tax base has grown by 76% since 2013



Orangevale RPD Historical Assessed Value		
Fiscal Year Ending	Total Value	% Change
2013	\$2,522,982,987	
2014	\$2,631,329,929	4.29%
2015	\$2,806,629,787	6.66%
2016	\$2,936,503,661	4.63%
2017	\$3,083,583,109	5.01%
2018	\$3,246,018,309	5.27%
2019	\$3,420,844,552	5.39%
2020	\$3,580,916,924	4.68%
2021	\$3,766,530,928	5.18%
2022	\$3,967,363,674	5.33%
2023	\$4,211,381,805	6.15%
2024	\$4,442,693,029	5.49%
Average		5.28%

❖ District has not attempted a G.O. bond measure

Source: Sacramento County

- ❖ District's 2023-24 assessed value is approximately \$4.4 billion; twelve-year average assessed value growth rate is 5.28%
- ❖ District has no outstanding G.O. bond debt

G.O. Bond Proceeds

District can generate between \$13.0 million and \$27.5 million



Orangevale RPD Bond Proceeds at Varying Tax Rates (1)				
Tax Rate per \$100,000	Series A 2025	Series B 2027	Series C 2029	Total Bond Proceeds
\$9.00	\$4,400,000	\$4,100,000	\$4,500,000	\$13,000,000
\$12.00	\$5,800,000	\$5,600,000	\$6,000,000	\$17,400,000
\$15.00	\$7,300,000	\$6,900,000	\$7,500,000	\$21,700,000
\$19.00	\$9,200,000	\$8,800,000	\$9,500,000	\$27,500,000

(1) Assumes AV growth of 3.50% and 30-year bond terms; Preliminary – Subject to change
Source: Isom Advisors

- ❖ Ad valorem taxes are not based on a flat per parcel tax or SFE rate, but ad valorem; this means the tax rate is calculated based on a property's assessed value using the same methodology that is currently in place for the 1% county levy (assessed value is the value placed on a property by the county assessor and typically lower than market value)
- ❖ With projected annual assessed value growth of 3.50%, the District can generate up to \$27.5 million with 30-year terms
- ❖ At more aggressive growth rates or a longer bond program, the District could generate up to \$32.0 million

Voter Demographics

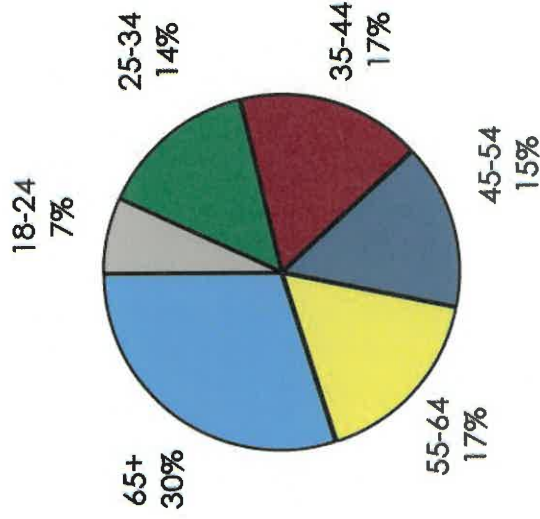
Voter Demographics

Voter demographics are conservative



- ❖ District has 22,198 total voters
- ❖ Plurality of voters are Republicans (41%)
- ❖ District has an older voting population with 47% of voters aged 55 and over

Voter Age Demographics



District Voter Demographics		
	<u>Total</u>	<u>Percent</u>
Democrats	6,610	30%
Republicans	9,065	41%
Other	6,523	29%

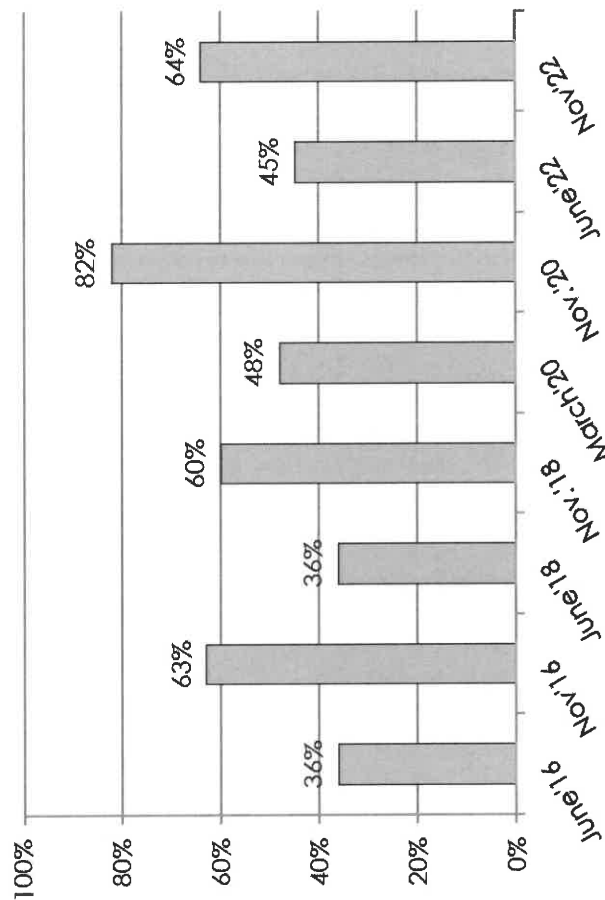
Source: Political Data

Voter Turnout

Turnout can have a significant bearing on success



Recent District Voter Turnouts



Source: Political Data

- ❖ Historical voter turnout has ranged from a low of 36% in June of 2016 and June of 2018 to a high of 82% in November 2020
- ❖ Voter turnout varies considerably by election date and type of election and must be considered as different voters show up for different elections
- ❖ November 2024 turnout is estimated to be 85%

Next Steps

November 2024 Timeline*

Following these steps is key to the District's success



Task	Responsible Party	Date
Update needs list/master plan	District	Ongoing
Board Meeting - Approve "exploring" feasibility of a Bond	District	January
Prepare and Conduct Survey	Consultant	February
Board Meeting – Survey Results Presentation	Consultant	March
Initiate public information program, speaking with elected officials, stakeholders, teachers/staff, community service groups to discuss proposed tax measure	District	March - May
Prepare Resolution for Calling Election, including Ballot Language, and Project List to reflect community feedback	Consultant/ Attorneys	May
Finalize Capital and Financing Plan based on Community Outreach	Consultant	May
Board Meeting – Adopt Resolution Calling Election	District	June
Deadline to Submit Resolution Calling Election	District	August 8th
Prepare and Submit Argument in Favor of Measure	Consultant/District	August
Form campaign committee and conduct campaign kick-off meeting	Campaign Committee	August
Run Campaign	Campaign Committee	September – November
Election Day		November 5, 2024

Regulatory Disclosure

Disclosure of Conflicts of Interest and Legal or Disciplinary Events. Pursuant to Municipal Securities Rulemaking Board ("MSRB") Rule G-42, on Duties of Non-Solicitor Municipal Advisors, Municipal Advisors are required to make certain written disclosures to clients and potential clients which include, amongst other things, Conflicts of Interest and any Legal or Disciplinary events of Isom Advisors, a Division of Urban Futures, Inc. ("Isom") and its associated persons.

Conflicts of Interest. Compensation, Isom represents that in connection with the issuance of municipal securities, Isom may receive compensation from an Issuer or Obligated Person for services rendered, which compensation is contingent upon the successful closing of a transaction and/or is based on the size of a transaction. Consistent with the requirements of MSRB Rule G-42, Isom hereby discloses that such contingent and/or transactional compensation may present a potential conflict of interest regarding Isom's ability to provide unbiased advice to enter into such transaction. This conflict of interest will not impair Isom's ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Issuer.

It should be noted that other forms of compensation (i.e. hourly or fixed fee based) may also present a potential conflict of interest regarding Isom's ability to provide advice regarding a municipal security transaction. These other potential conflicts of interest will not impair Isom's ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Issuer.

Other Municipal Advisor Relationships. Isom serves a wide variety of other clients that may from time to time have interests that could have a direct or indirect impact on the interests of another Isom client. These other clients may, from time to time and depending on the specific circumstances, have competing interests. In acting in the interests of its various clients, Isom could potentially face a conflict of interest arising from these competing client interests. Isom fulfills its regulatory duty and mitigates such conflicts through dealing honestly and with the utmost good faith with its clients.

If Isom becomes aware of any additional potential or actual conflict of interest after this disclosure, Isom will disclose the detailed information in writing to the issuer or obligated person in a timely manner.

Legal or Disciplinary Events. Isom does not have any legal events or disciplinary history on Isom's Form MA and Form MA-I, which includes information about any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation. The Issuer may electronically access Isom's most recent Form MA and each most recent Form MA-I filed with the Commission at the following website: www.sec.gov/edgar/searchedgar/companysearch.html.

There have been no material changes to a legal or disciplinary event disclosure on any Form MA or Form MA-I filed with the SEC. If any material legal or regulatory action is brought against Isom, Isom will provide complete disclosure to the Issuer in detail allowing the Issuer to evaluate Isom, its management and personnel.



All materials, including proposed terms and conditions, are indicative and for discussion purposes only. Finalized terms and conditions are subject to further discussion and negotiation and will be evidenced by a formal agreement. Opinions expressed are our present opinions only and are subject to change without further notice. The information contained herein is confidential. By accepting this information, the recipient agrees that it will, and it will cause its directors, partners, officers, employees and representatives to use the information only to evaluate its potential interest in the strategies described herein and for no other purpose and will not divulge any such information to any other party. Any reproduction of this information, in whole or in part, is prohibited. Except in so far as required to do so to comply with applicable law or regulation, express or implied, no warranty whatsoever, including but not limited to, warranties as to quality, accuracy, performance, timeliness, continued availability or completeness of any information contained herein is made. Opinions expressed herein are current opinions only as of the date indicated. Any historical price(s) or value(s) are also only as of the date indicated. We are under no obligation to update opinions or other information.

The information contained herein has been prepared solely for informational purposes and is not an offer to buy or sell or a solicitation of an offer to buy or sell any security or instrument or to participate in any trading strategy. Oppenheimer does not provide accounting, tax or legal advice; however, you should be aware that any proposed indicative transaction could have accounting, tax, legal or other implications that should be discussed with your advisors and or counsel. The materials should not be relied upon for the maintenance of your books and records or for any tax, accounting, legal or other purposes. In addition, we mutually agree that, subject to applicable law, you may disclose any and all aspects of any potential transaction or structure described herein that are necessary to support any U.S. federal income tax benefits, without Oppenheimer imposing any limitation of any kind.

Oppenheimer shall have no liability, contingent or otherwise, to the user or to third parties, or any responsibility whatsoever, for the correctness, quality, accuracy, timeliness, reliability, performance or completeness of the data or formulae provided herein or for any other aspect of the performance of this material. In no event will Oppenheimer be liable for any special, indirect, incidental or consequential damages which may be incurred or experienced on account of the user using the data provided herein or this material, even if Oppenheimer has been advised of the possibility of such damages. Oppenheimer will have no responsibility to inform the user of any difficulties experienced by Oppenheimer or third parties with respect to the use of the material or to take any action in connection therewith. The fact that Oppenheimer has made the materials or any other materials available to you constitutes neither a recommendation that you enter into or maintain a particular transaction or position nor a representation that any transaction is suitable or appropriate for you.

© 2022 Oppenheimer & Co. Inc. Transacts Business on All Principal Exchanges and Member SIPC. All rights reserved. No part of this presentation may be reproduced in any manner without the written permission of Oppenheimer. Oppenheimer & Co. Inc., including any of its affiliates, officers or employees, does not provide legal or tax advice. Investors should consult with their tax advisor regarding the suitability of Municipal Securities in their portfolio. PF090711RM1

ISOM ADVISORS A Division of
URBAN FUTURES | Incorporated

STAFF REPORT



DATE: 1-18-24

TO: Board of Directors

FROM: Barry Ross, District Administrator

SUBJECT: ASSIGN TWO BOARD MEMBERS TO EACH OF THE SEVEN COMMITTEES FOR CALENDAR YEAR 2024

RECOMMENDATION

Discuss and assign two board members to each of the seven committees for calendar year 2024.

BACKGROUND

Board committees are up for reassignment each calendar year. At the December 14, 2023, Board of Directors meeting, committee assignments for 2024 were discussed briefly with the intention of finalizing assignments at the January 18 meeting. Director Presinal suggested everyone keep their same committee assignments for one more year. Administrator Ross was directed to contact the Directors prior to January 18 to learn if anyone wished to change committees. Any new committee requests will be presented and discussed at the January 18 meeting.

Each committee would need to assign a Committee Chairperson. Attached is a table that shows the committees that the Directors have served on since 2018. As a starting point, the table below shows the same committee assignments as 2023, but with the Chairperson and the Vice Chairperson switched in all except the Planning Committee. Director Stickney seeks to step down from the Government Committee in hopes that another Director is willing to fill that seat.

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 2024.

Tentative Assignments as Starting Point for Discussion

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

Orangevale Recreation and Park District Committee Assignments

(First Director listed is designated as the Committee Chair)

<u>Committees</u>	<u>2018</u>	<u>2019</u>	<u>2020</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</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: 1-18-24

TO: Board of Directors

FROM: Barry Ross, District Administrator

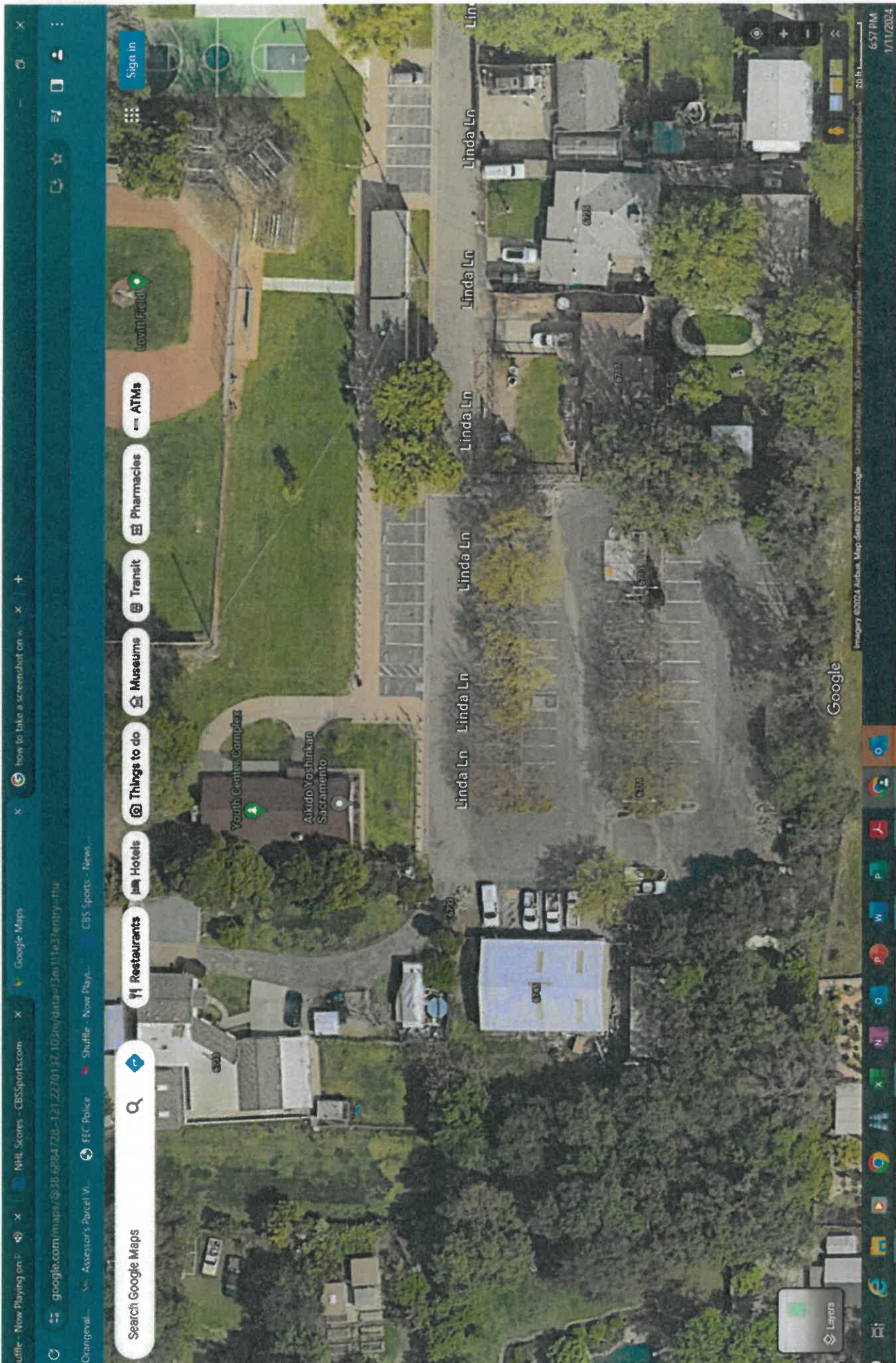
**SUBJECT: FUTURE IMPROVEMENT PLANS FOR THE MAINTENANCE SHOP
BUILDING AND GROUNDS**

BACKGROUND

The Planning Committee met on November 1, 2023, with a focus on Youth Center Park and the Maintenance Shop facility and grounds. Due to recent incidents of theft and vehicle tampering, there is interest in having District vehicles parked within a locked and secured area. There has also been an increase in illegal dumping in parks, and some of the larger debris is brought back to the shop area until staff has it properly disposed. This has led to unsightly piles of debris on the south border of the parking lot.

IMPROVEMENT PLANS

This meeting is an opportunity to begin discussing ideas to make better use of the space for securing vehicles and for improved work areas for staff. The goal is to improve function, efficiency, security, and aesthetics. Staff will be tasked with formulating needs, ideas, and designs for improvements. Once the Board and staff have settled on draft plans, the Board of Directors can decide if the District should contract with an architect to make the final plans along with cost estimates.



STAFF REPORT



DATE: 1-18-24

TO: Board of Directors

FROM: Barry Ross, District Administrator

**SUBJECT: PROGRESS RECAP OF THE DISTRICT'S CAPITAL IMPROVEMENT
PROJECTS WITHIN FISCAL YEAR 2023/24**

The Board of Directors and staff will review the approved and budgeted capital improvement projects for this current fiscal year. Of the 14 listed projects, the District has completed four and have approved the bids for three others. Two projects are expected to go out for bid in February. Five other projects are currently not prepared for bid. The District has currently spent 52% of budgeted funds for capital projects and is committed to spending another 23%.

During this discussion, the Board of Directors and staff may also suggest re-prioritizing, deferring, or replacing projects on this list. The goal is to update this list for the second half of the fiscal year, if desired.

Orangevale Recreation & Park District Prioritized Capital Improvement Projects for FY 23/24

Priority	Capital Improvement Project	Approved	Budgeted	Spent	Notes
1	Swimming Pool Repairs	\$760,000	\$738,000	\$769,204	\$31,204 over budget (includes a change order of \$44,256 for tile)
2	Driveway at Community Center Park	\$92,000	\$82,000 (+\$200K Grant)	\$0	This project should be out to bid in February
3	Trails at Community Center Park	\$130K - \$257K	\$230,000	\$0	This project should be out to bid in February
4	New Roof at Kidz Korner	\$35,000	\$35,000	\$36,813	\$1,813 over budget
5	Youth Ctr Park Concrete and ADA Work	\$50,000	\$50,000	\$0	Project to begin in Feb. The approved bid price is \$21,563
6	Almond Tennis Court Maintenance	\$9,000	\$9,000	\$0	Project has not been prepared for bid
7	Replace 2 HVAC Units at Comm. Center	\$94,000	\$94,000	\$0	Project has not been prepared for bid
8	New Roof at Community Center (main metal roof only)	\$330,000	\$330,000	\$0	Project to begin in spring. The approved bid price is \$336,404
9	Parking Lot Repair (most parks except Comm. Center)	\$95,000	\$0	\$0	Project has not been prepared for bid
10	Ongoing Concrete Repairs at Community Park	\$20,000	\$20,000	\$0	Project has not been prepared for bid
11	New Flooring at Pool Building	15,000	\$15,000	\$17,453	\$2,453 over budget but also included the kitchen floor (includes a change order of \$1,200)
12	Arcade Cripple Creek Trail: Boulders and/or fencing	\$18,000	\$18,000	\$17,580	\$420 under budget
13	Shade structure at Outdoor Stage of Community Center	\$5,000	\$5,000 (+\$25K donations)	\$0	Scope of work has not been done
NEW	Pool Slide renovation: gel coating and paint (approved in November 2023)	\$22,878	\$0	\$0	Project to occur in spring. The approved bid price is \$22,878
TOTALS		\$1.68M - \$1.8M	\$1,626,000	\$841,050	1. Projects are currently a combined \$35,050 over budget. 2. Assuming other committed project prices don't increase, we would be \$35,895 over budget. 3. We have spent 52% of budgeted funds, and committed to an additional 23%.

*Note: If the District were to spend about \$1.62M in this fiscal year, it would result in a General Fund Reserve reduction of about \$792K and leave us with a combined Fund Balance/General Reserves of about \$906K (28% compared to about 71% at the end of FY 22/23). The OLLAD Reserve would experience a reduction of about \$416K and leave us with a combined Fund Balance/General Reserves of about \$464K (78% compared to about 168% at the end of FY 22/23).

Other Identified Needs (future)		
1	Disc Golf (soil erosion, tee boxes, practice area)	175,000
2	Replace a Playground (Almond or Comm. Park)	170,000
3	Replace Remaining Roof at Community Center (not metal roof)	110,000
4	Parking Lot Repair (Community Center Park)	55,000
5	New Roof at Youth Center	45,000
6	Add a New Bridge at Pecan Park	40,000
7	Outdoor Sport Court Repair (seal, paint, stripe): OCP Tennis/Pickleball, Pecan Tennis/Pickleball, Pecan Basketball, Youth Center. Basketball)	35,000
8	Convert Pecan to Six Pickleball Courts	32,000
9	Repair Palisades Tennis Courts or Convert to Other Purpose	32,000
10	Almond Park Tot Lot Surfacing Replacement	26,000
11	Remodel Public Restroom Buildings with OVParks staff: Disc Golf, Pecan, Horse Arena, Oak/Filbert	66,000
12	Replace HVAC unit on Bldg #2 and 8 more units on Comm. Center	400,000
TOTALS		\$1,186,000

Tentative Timeline for Pool Renovation

Rev. 1-12-24

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
Aug-Oct '22 Sept-Oct '22 Oct-Nov '22 Dec '22; Jan '23; Feb '23; Dec '23	County Health Dept. approval 1. Drain Cover approval 2. Pre-plaster County inspection and approval	County	 1. Complete 2. Complete
Apr-May '23 May-June '23	Create Bid Packet Documents & Approved by Legal	OVparks	Complete
Sept-Oct '22 Oct-Nov '22 Nov-Dec '22 Dec '22-Jan '23 Feb-Mar-Apr '23 Apr-May '23 June '23	Advertise and solicit bids	ADG	Complete
Oct-Nov '22 Nov-Dec '22 Jan-Feb '23 Mar-Apr-May '23 May-June '23 Aug '23	Bid and Award Contract	OVparks and ADG	Complete
Nov/Dec '22 Dec. '22; Jan '23 Feb-Sept '23 Aug- Sept '23	Construction Begins	ADG & Contractor	Complete
Spring '23 May '23-Feb '24 By March '24 Dec '23	Construction Completed	OVparks	Complete
Dec '23	Pool is chemically balanced, plaster residue is mostly removed from the pool, and all mechanical equipment is working properly. Project is signed off as complete.	OVparks & Contractor	<u>Complete</u>

Tentative Timeline for Driveway & Trail Projects at Community Center Park

Rev. 1-12-24

DATE	TASK	Lead 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 Docs	OVparks	Completed 11/22/22
Sept '22	Preliminary Construction Docs	MTW Group	Complete
Sept-Oct '22; Oct-Nov '22; Dec. '22; Jan. 9 '23	Construction Documents	MTW Group	Complete
Oct '22; Oct-Nov '22; Dec. '22; Jan. 10 '23	District Review of Construction Documents	OVparks and MTW Group	Complete
Nov-Dec '22 Dec '22-Jan '23 Feb-Mar '23; Mar-Apr '23 May-June '23 Aug-Sept '23; Oct '23 Nov '23; Dec '23; Jan '24	Submit project to County for approval. Lengthy application process.	OVparks and MTW Group	Submitted 3/21. County returned 1 st review 5/3. Required 2 nd submittal. County returned 2 nd review on 7/5. Required 3 rd submittal, filed on 8/18. County verbally approved in late-Sept. Final drainage fees are determined and to be paid in December to receive final signed plans.
Apr-May '23 May-June '23 July-August '23; Sept '23	Create Bid Packet Documents & Approval from Legal	OVparks & Gordian	Working with Gordian's pre-bid process. Complete
Nov '22; Nov-Dec '22 Jan '23; Feb-Mar '23 Apr-May '23; June-July '23 August '23; Sept.-Dec '23; Jan-Feb '24	Advertise and Solicit Bids	Gordian	Working with Gordian's pre-bid process.
Dec '22; Dec '22-Jan '23 Jan-Feb '23; Mar-Apr '23 Apr-June '23; May-Jun '23 June-July; July-Aug '23 Aug-Sept '23; Sept-Jan '24; Feb '24	Bid and Award Contract	OVparks and Gordian	
Jan-Feb '23; Feb-Mar '23 Apr-May '23; May-Jun '23 Jun-Aug '23; Jul-Aug '23 Aug-Sept '23; Sep-Oct '23 Oct-Nov '23; Mar-Apr '24	Construction Begins	Contractor, Gordian, OVparks, MTW Group	
Mar-Apr '23; Jun-July '23 July-Aug '23; July-Sept '23 Aug-Sept; Sept-Nov '23 Nov-Dec '23; May-July '24	Project is complete	Contractor, Gordian, OVparks, MTW Group	
July-Dec '23; Aug-Dec '23; Nov-Dec '23; May-July '24	Final Grant Documents are Submitted to the State	OVparks	

NOTES:

- County permit process has taken over 9 months.
- 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.