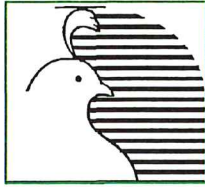


RIO LINDA ELVERTA RECREATION and PARK DISTRICT



Board of Directors
Regular Meeting Agendaⁱ

Wednesday, June 17, 2026, 6:00pm

Depot Building
6730 Front Street
Rio Linda, CA 95673
(916) 991-5929 or
www.RLEParks.com

Wayne Del Nero, Chairperson

Troy Golden, Vice Chairperson
Lisa L. Morris, Secretary

Deanna Read, Director
Charlea R. Moore, Director

Mike Heller, General Manager

“Ensuring Parks, Recreation, Habitat, and Open Space for our Future.”

Call to Orderⁱⁱ

- Pledge of Allegiance
- Roll Call

Wayne Del Nero – Chairperson
Troy Golden – Vice Chairperson
Charlea R. Moore – Director

Lisa L. Morris – Secretary
Deanna Read – Director

THIS DISTRICT BOARD MEETING WILL HAVE A TELECONFERENCE OPTION

<https://us02web.zoom.us/j/85292792797?pwd=HRE0FJqSQac3uOuysyUa8oqZ72myHP.1>

Meeting ID: 852 9279 2797

Passcode: 451806

Note: The meeting is being held both live and by video conferencing means for members of the public to observe, for Board Directors who are unable to attend (per AB 2449), and for presentations from consultants who are geographically out of the area. Members of the public seeking to address the Board of Directors, although not required, are strongly encouraged to attend the General Board Meeting in person.

Public Commentsⁱⁱⁱ for Items not on this Agenda

Introduction of Guests

Presentations & Announcements

Review of Written Correspondence

Consent Calendar

Receive & File:

1. Knight Watch Security Patrol Monthly Report. (D. Broussard) pg. 3

Approve:

2. Minutes of May 20, 2026, Board of Directors Regular Meeting. (M. Heller) pg. 8
3. Cash Disbursements: May 31, 2026. (A. Hernandez) pg. 11
4. Finance Report: May 31, 2026. (A. Hernandez) pg. 17
5. Park Maintenance Monthly Report. (D. Davidson) pg. 32
6. Recreation Monthly Report. (Y. Lagge) pg. 33
7. General Manager’s Report. (M. Heller) pg. 34
8. Adoption of Resolution #2026-08 approving Fechter and Company for District Auditing Services for 2026-2028. (M. Heller) pg. 39

General Business

9. Conduct Public Hearing and approve Resolution #2026-09 – approving the Fiscal Year 2026-2027 Preliminary Budget. (A. Hernandez) pg. 65

Board of Directors Committee Minutes

1. Administration and Finance Committee. (Morris/Moore – Chair)
2. Planning Committee (Read/Morris – Chair)
3. Safety and Security Committee (Del Nero/Golden – Chair)
5. Dry Creek Parkway Committee (Morris)
6. LAFCo – SDAC (Moore/Read)

Board of Directors Comments & Future Agenda Items

- Comments
- General Manager Comments
- Future Agenda Items

Adjournment

MEETING SCHEDULE

The next regularly scheduled meeting of the Rio Linda Elverta Recreation and Park District Board of Directors is July 15, 2026, at 6730 Front Street, Rio Linda, California 95673.

ADA COMPLIANCE STATEMENT

In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916-991-5929 or info@rlparks.com. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and agenda materials.

ⁱ **Public Records Available:** This agenda may be amended up to 72 hours prior to the regular meeting being held; 24 hours prior to a special meeting. An AGENDA in FINAL FORM is located at the District Office as well as the Rio Linda Elverta Community Water District Office. Additionally, a copy of the FINAL AGENDA is available on the District's website at www.rleparks.com. Support material is available for public inspection at the District Office. Sessions of the Board of Directors may be recorded, and members of the audience are asked to step to the microphone and give their name and address before addressing the Board. Items may be taken in any order listed on this Agenda. For anyone having difficulty hearing, listening assistance headphones are available. Any writing that is a public record and is distributed to all or a majority of the Board of Directors is available for immediate public inspection in the District Office, 810 Oak Lane, Rio Linda. Public records distributed during the meeting shall be made available to review at the meeting. For purposes of the Brown Act §54954.2(a), the numbered items on this Agenda give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.

ⁱⁱ **Speaker's Card/Request to Speak:** If you would like to address the Board of Directors on a scheduled agenda item, please complete the Request to Speak Form and give it to the Board Chairperson. The card is at the table at the entrance to the meeting room. Please identify on the card your name, address, and the item on which you would like to speak. The Request to Speak Form assists the Chairperson in ensuring that all persons wishing to address the Board are recognized. Your name will be called at the time the matter is heard by the Board. When it appears that there are several members of the public wishing to address the Board on a specific item, please limit your comments to two (2) minutes so everyone may be heard. This meeting may be video and/or audio recorded.

ⁱⁱⁱ **Public Comments:** Members of the public may address the Board on general District topics not listed on this agenda or on specific agenda items when the items are heard. Persons who wish to comment on either agenda or non-agenda items should fill out a comment card located on the table in the rear of the room and give it to the General Manager. The Chair will call for comments. A time limit of three (3) minutes will be observed for each speaker. It is a violation of state law for the Board to discuss or take action on non-agenda items. The Board may only ask clarifying questions or refer the matter to staff.

Next Resolution Number. 2026-10

Knight Watch Protective Services, Inc.
Rio Linda Recreation and Park District
Monthly Patrol Activity Report
Date: May 1-May 31, 2026



Mobile Patrol		
Date & Time	Location	Activity
2026-05-03 21:39	Westside Park 6537 W 2nd St Rio Linda, CA 95673	Parking Violation
Report Details		
I arrived on site and conducted a patrol of the property. I observed one unoccupied vehicle on property. Before tagging the vehicle, I patrolled the property and found no signs of individuals or homeless people on the property. I tagged the vehicle for no overnight parking before securing the front gates and exiting property.		

Mobile Patrol		
Date & Time	Location	Activity
2026-05-06 21:00	Hayer Park 6201 10th St Rio Linda, CA 95673	Secured Gate, Suspicious Vehicle
Report Details		
I observed three vehicles in the parking lot. One vehicle left before I could approach. During my patrol, I did not observe homeless activity, but I also did not find the owners of the vehicles. I informed Officer Sullivan, and he instructed me to apply tow-tags on the remaining vehicles. I tagged one vehicle, and while I was processing the second tag, the owners of both vehicles arrived. Both vehicles left the property without argument, and I locked the gate when I left.		

Mobile Patrol		
Date & Time	Location	Activity
2026-05-07 21:59	The Walter S. Ueda Parkway 6600 Sorento Rd Sacramento, CA 95835	Secured Gate, Suspicious Vehicle
Report Details		
When I arrived on site, I noticed an RV in the parking lot with a canine on a leash attached to the RV. I attempted to contact people inside the RV, but no one responded. I informed my supervisor, Officer Sullivan, who came on-site. He instructed me to contact the Sacramento Sheriff's Department. After approximately forty-five minutes, the owner of the vehicle arrived on a bicycle. We informed her the park was closed, and she would have to leave with the RV, which she did. I contacted the sheriff department again to cancel the call. I locked the gate when I left.		

Mobile Patrol		
Date & Time	Location	Activity
2026-05-12 21:08	Central Park Horse Arena 820 Elkhorn Blvd Rio Linda, CA 95673	Homeless/Vagrant, Secured Gate
Report Details		
I observed the gate to the Horse Arena was open. I drove into the arena and found a person in a wheelchair. When I approached, she said he was leaving. I also found three individuals on bicycles and one motorcycle behind the Horse Arena. The motorcycle exited through the main gate and the bicycles exited through a walk-through gate. I did not see any other homeless activities during my patrol, I locked the main gate when I left.		

Mobile Patrol		
Date & Time	Location	Activity
2026-05-12 22:21	Northbrook Park 2811 Tourmaline Way Antelope, CA 95843	Homeless/Vagrant, Secured Gate
Report Details		
I observed the walk-through gate was open. I continued my foot patrol and found two individuals at one of the picnic benches. I informed them the park was closed. They gathered their belongings and left without argument. During the rest of my patrol, I did not see any homeless encampment or anything suspicious. I locked the gate when I left.		

Mobile Patrol		
Date & Time	Location	Activity
2026-05-13 21:00	Hayer Park 6201 10th St Rio Linda, CA 95673	Secured Gate, Suspicious Vehicle
Report Details		
I observed three vehicles in the parking lot and a group of individuals at one of the picnic tables. I informed them the park was closed. They all gathered their belongings and left without argument. I was unable to locate one of the vehicle owners. A tow tag was issued. During the rest of my patrol, I did not observe any homeless or suspicious acts.		

Mobile Patrol		
Date & Time	Location	Activity
2026-05-13 21:18	Central Park Horse Arena 820 Elkhorn Blvd Rio Linda, CA 95673	Secured Gate, Suspicious Vehicle
Report Details		
I observed no vehicles in the parking lot. I did a patrol of the property and found an RV and a pickup truck in the field next to the creek. They were having trouble getting the RV started. Eventually, the RV started, and they left the property without argument. I did not see any homeless encampments or anything suspicious. I locked the gate to the Horse Arena and the main gate.		

Mobile Patrol		Report ID: 26-101225	Author: J Sullivan
Date & Time	Location	Activity	
2026-05-14 03:30	Depot Park 6730 Front St Rio Linda, CA 95673	Trespass - Loitering	
Report Details			
I arrived on site and conducted a patrol of the property. I noticed one individual standing next to a tree by the street. As soon as he saw me he left without issues			

Mobile Patrol		Report ID: 26-101544	Author: G Oler
Date & Time	Location	Activity	
2026-05-15 21:31	Central Park Horse Arena 820 Elkhorn Blvd Rio Linda, CA 95673	Suspicious Person	
Report Details			
When I arrived on site, a BMX track worker advised that there was a homeless person at the back of the property. I advised Officer Sullivan and made contact. The individual was compliant and exited property without issue. I then advised the track worker and Officer Sullivan that everything was clear. The BMX staff advised me that they will secure the front gate. I advised Officer Sullivan and exited property.			

Service Call		Report ID: 26-102501	Author: D Broussard
Date & Time	Location	Activity	
2026-05-20 18:39	Depot Park 6730 Front St Rio Linda, CA 95673	Homeless/Vagrant, Illegal Camping	
Report Details			
When I arrived, there were six individuals in Depot Park trash balled all over the place. I advised them that we called the Sheriff's Department, and they need to move on. They complied and left. They picked up most of the trash.			

Mobile Patrol		Report ID: 26-102527	Author: P Raines
Date & Time	Location	Activity	
2026-05-20 21:07	Central Park Horse Arena 820 Elkhorn Blvd Rio Linda, CA 95673	Homeless/Vagrant, Secured Gate, Suspicious Vehicle	
Report Details			
The main gate and the gate to the Horse Arena were open. I did a patrol the property and found one vehicle in the Horse Arena area by the bleachers and three individuals on bicycles. I informed all that the park was closed, and they all left without argument. I continued my patrol and did not see any homeless cabinets or anything suspicious. I locked both gates before I left.			

Mobile Patrol		Report ID: 26-102540	Author: P Raines
Date & Time	Location	Activity	
2026-05-20 22:06	Babe Best Park 7525 10th St Rio Linda, CA 95673	Secured Gate, Suspicious Vehicle	
Report Details			
When I arrived on site, I noticed a vehicle in the parking lot. There was no one inside the vehicle. I looked around the park and could not find the owner. After I placed a tow-tag on the vehicle, the owner showed up and left without argument. I did not see any homeless encampment during my patrol, and I locked the gate when I left.			

Service Call		Report ID: 26-102889	Author: B Rasmussen
Date & Time	Location	Activity	
2026-05-22 15:22	Depot Park 6730 Front St Rio Linda, CA 95673	Homeless/Vagrant	
Report Details			
Responded to a service call at the park regarding possible homeless individuals creating a fire to cook food. Upon arrival, the park manager advised the homeless had extinguished the flame, but he expressed concern regarding an RV parked adjacent to the gazebo area. Patrol determined the RV was off park property, so we did not take enforcement action. I contacted the group near the gazebo and advised them that cooking and open flames are not permitted on park property. The individuals complied and relocated across the street off park property without further incident.			

Mobile Patrol		Report ID: 26-104138	Author: Gaven Oler
Date & Time	Location	Activity	
2026-05-28 21:14	Central Park Horse Arena 820 Elkhorn Blvd Rio Linda, CA 95673	Parking Violation	
Report Details			
I arrived on site and conducted a patrol of the property. I found no signs of homeless activity or encampments on property, but I did find an unoccupied vehicle left on property. I tagged the vehicle then secured the front gate before exiting property.			

Mobile Patrol		Report ID: 26-104143	Author: G Oler
Date & Time	Location	Activity	
2026-05-28 21:25	The Walter S. Ueda Parkway 6600 Sorento Rd Sacramento, CA 95835	Suspicious Vehicle	
Report Details			
I observed a vehicle on property. I spoke with the owner, and he advised me that he lost his car keys on the riverbank and a tow truck was on its way. I advised Officer Sullivan and exited property and will return later to secure the front gate.			

Mobile Patrol		Report ID: 26-104318	Author: W Conger
Date & Time	Location	Activity	
2026-05-29 18:57	Central Park Horse Arena 820 Elkhorn Blvd Rio Linda, CA 95673	Welfare Check	
Report Details			
I observed a Hispanic male adult that fell off his horse inside of the Arena, and he hit the bottom the fence. His sons rushed him to the emergency room. He displayed signs of concussion and intoxication. His wife o will pick up the horse from the arena today.			

Mobile Patrol		Report ID: 26-104554	Author: G Oler
Date & Time	Location	Activity	
2026-05-30 22:34	Depot Park 6730 Front St Rio Linda, CA 95673	Homeless/Vagrant, Illegal Camping	
Report Details			
When I arrived on site, I observed eight to twelve homeless individuals camping on the property. I advised Officer Sullivan and contacted the Sherrif at 21:46. The Sherrif arrived at 22:32, the two homeless individuals left on property ran off the property before the Sherrif's could make contact.			

Mobile Patrol		Report ID: 26-104725	Author: G Oler
Date & Time	Location	Activity	
2026-05-31 21:16	Hayer Park 6201 10th St Rio Linda, CA 95673	Parking Violation	
Report Details			
When I arrived on site, one of the barbeque pits still had a fire going and no one was present. I advised Officer Chance and extinguished the fire. Continuing my patrol, I found no signs of homeless activity or encampments on property. Later in my patrol, I observed a vehicle that was unoccupied. The vehicle was tagged, and I secured the front gate.			

Mobile Patrol		Report ID: 26-104730	Author: G Oler
Date & Time	Location	Activity	
2026-05-31 21:49	Central Park Horse Arena 820 Elkhorn Blvd Rio Linda, CA 95673	Homeless/Vagrant, Illegal Camping	
Report Details			
When I arrived on site, I observed multiple homeless individuals walking through the left field of the property. I advised Officer Chance and made contact. I advised the unhoused individuals that the park was closed, and they needed to leave. They were compliant but advised me they had an encampment set up. I advised them that they need to pack their stuff and leave or I will call the Sherrif. They exited the property without further issue. Continuing my patrol, I found no other signs of homeless activity or encampment on property. I then secured the front gate before exiting property.			

**RIO LINDA ELVERTA RECREATION AND PARK DISTRICT
810 Oak Lane, Rio Linda, California 95673**

**BOARD OF DIRECTORS REGULAR MEETING MINUTES
May 20, 2026**

DRAFT

Call to Order

Chairperson Wayne Del Nero called the meeting to order on May 20, 2026, at 6:00pm. Present were Vice Chairperson Troy Golden, Secretary Lisa L. Morris, Director Charlea R. Moore, and Director Deanna Read. Staff members present included General Manager Mike Heller, Administrative Services Supervisor Annette Hernandez, Recreation Supervisor Yanni Lagge and Administrative Assistant Sandra Mefford. Park Maintenance Supervisor Donald Davidson was absent. The meeting was also broadcast on Zoom Communications.

Public Comments

No Public Comments this month

Presentations & Announcements

No Presentations or Announcements this month.

Review of Written Correspondence

Sacramento LAFCo – Recruitment of Public Member and copy of 2026-27 Fiscal year budget. General manager Heller informed if anyone is interested the file date is June 3, 2026. Both documents were received and filed.

Consent Calendar

Item #1 was pulled for Discussion.

Item #1 Vice Chairperson Golden asked if there was any merit to the legal threat from on page 18 of the Knight watch report regarding the Quarter midget track. General Manager Heller stated that they have keys and have been informed that the parks will be locked at dusk. There is no legal merit to the threat.

Director Read inquired about the cancellation of the Candlelight vigil on page #15. General Manager Heller informed the Board of Directors that if the District is contacted, vigils will be allowed prior to dusk. This particular event occurred after dusk when the park was closed. The District also discourages them from the gazebo due to the potential fire hazard.

Motion No. 1

It was moved by Director Moore and Director Read seconded the motion to approve the consent calendar as follows: (1) Knight Watch Security Monthly Report; (2) Minutes of the April 15, 2026 Board of Directors Regular Meeting; (3) Cash Disbursements, April 30, 2026; (4) Finance Report, April 30, 2026; (5) Park Maintenance Monthly Report, April 2026; (6) Recreation Monthly Report, April 2026; (7) General Manager's Report April 2026; (8) Approval of Resolution 2026-06 ordering the levy of special taxes for fiscal year 2026-27 within the Community Facilities District No. 2020-01 (Gibson Crossing); (9) Adoption of Resolution #2026-07 Authorizing participation in the California Special District Association Sacramento Area Chapter Formation; Motion carried: Ayes; (5); Noes; (0), Abstain; (0), Absent; (0).

General Business

Agenda Item #10

Discussion – Preliminary Budget for Fiscal Year 2026-2067

General Manager Heller introduced this item and reviewed the annual budget process. During the June Meeting a Public Hearing will be held for public comment and to approve the preliminary budget. Staff suggested two changes that are included in the preliminary budget. The \$100,000.00 for the playground will be eliminated from the CIP as the Recreation and Park District is allowed to use Quimby funds for the playground. Currently there is approximately \$149,000.00 in our Quimby account and Staff is recommending using \$140,000.00 of this along with the \$10,000.00 gift from the Foundation. The second adjustment is under property and liability insurance. Originally Staff recommended a 25% increase. However, in 2025-26 our insurance costs actually decreased by over 30%, so the budgeted number included just over a 2% increase to \$125,000.00 up from \$122,450.00. Staff is suggesting that these savings be allocated to increase the Staff assigned to the SAFCA contract and to hire two additional 1300-hour employees for The Parks Division.

There were no questions or comments regarding the preliminary budget presented.

Board of Directors Committee Minutes

Administration and Finance Committee – Met on May 11, 2026. Discussed the preliminary budget, the lack of a serious increase in property tax and the potential to establish a Landscape and Lighting District or similar CFD.

Planning Committee – Did not meet. Scheduled for May 21, 2026

Safety and Security Committee – Did not meet.

Dry Creek Parkway – Met on May 5, 2026. Discussed a fire fuel prevention plan, the installation of a pay station at the Dry Creek Road parkway to charge for parking, Family Health & Fitness Day at Gibson Ranch on June 13, 2026, and the Disk Golf course.

LAFCo-SDAC – Did not meet. Director Moore would like for the District to host one of the LAFCo meetings. Possibly the September 29, 2026 meeting. Director Moore would also like to attempt to get the Rio Linda Elverta Community Water District involved in these meetings.

Board of Directors Comments

Secretary Morris thanked the Directors and the Staff. She is looking forward to Summer.

Vice Chairperson Golden had no comments.

Director Read said the parks look clean, she thanked the staff and is looking forward to upcoming events. She went to the Special District Leadership Foundation training in San Diego. She was very impressed with the discussions regarding District finance and recommended the documentary “All the Queens Horses” a story about a City Administrator funneling money away from her City. Director Read also encouraged the Board to ask questions regarding District finances and get training as available.

Director Moore stated there is so much information out there. She strongly encourages all the Board Directors to complete their CSDA (SDLF) training. The Parks look good and she was happy to see Park Worker Prescott at the meeting. She thanked the Staff and had some questions about the sellers permits at the Farmers’ Market. General Manager Heller and Recreation Supervisor Yanni answered the questions.

Chairperson Del Nero thanked the Staff and is grateful for the first budget presentation.

General Manager Comments

General Manager Heller informed the Board of Directors that Park Maintenance Supervisor Donald Davidson had submitted his resignation for July 2, 2026 and his last scheduled workday will be June 17, 2026. A replacement will more than likely be an internal candidate. He relayed some information about the SB937 Impact Fee Deferral Program presented by Sacramento County. He also provided an update on the public comment period for the upcoming Prop 4 grant cycle. He will introduce more information as it comes in.

Future Agenda Items

General Manager Heller stated the June Meeting will be a public hearing.

Closed Session

The meeting was suspended at 6:46pm under California Codes §54597 – Evaluation of an Employee: General Manager.

Re-Convene to General Business

The General Board Meeting was re-convened at 7:26pm. Chairperson Del Nero reported that the Board of Directors conducted the annual evaluation of General Manager Heller.

Adjournment

Chairperson Del Nero adjourned the meeting at 7:27pm.

APPROVED:

ATTEST:

ABSTAIN:

ABSENT:

Wayne Del Nero
Chairperson, Board of Directions

Lisa L. Morris
Secretary, Board of Directors

Rio Linda Elverta
Recreation and Park District

Cash Disbursements Report

June 17, 2026

EXPENDITURES SERVICE AND SUPPLY DETAIL SUMMARY
FY 2025-2026

ACCT#	ACCOUNT TITLE	Budget	May	YTD	%	Balance
10111000	Salaries	\$ 971,056.00	\$ 90,844.36	\$ 769,441.32	79%	\$ 201,614.68
10112400	Committee Members	\$ 9,375.00	\$ 1,250.00	\$ 6,000.00	64%	\$ 3,375.00
10113200	Time/One Half	\$ 2,000.00	\$ 68.80	\$ 1,715.39	86%	\$ 284.61
10121000	Retirement	\$ 98,942.00	\$ 9,092.73	\$ 73,886.88	75%	\$ -25,055.12
10122000	Medicare	\$ 14,738.00	\$ 1,336.31	\$ 11,289.53	77%	\$ 3,448.47
10123000	Group Insurance	\$ 99,638.00	\$ 8,554.66	\$ 87,646.15	88%	\$ 11,991.85
10123002	Dental	\$ 5,455.00	\$ 425.55	\$ 4,681.05	86%	\$ 773.95
10123004	Vision	\$ 1,525.00	\$ 110.10	\$ 1,211.10	79%	\$ 313.90
10124000	Workers Comp	\$ 80,489.00	\$ -	\$ 70,565.00	88%	\$ 9,924.00
	SUB TOTAL	\$ 1,283,218.00	\$ 111,682.51	\$ 1,026,436.42	80%	\$ 256,781.58
20200500	Advertising/Legal Notice	\$ 7,700.00	\$ 693.80	\$ 5,386.12	70%	\$ 2,313.88
20202900	Business/Conference Expense	\$ 1,500.00	\$ -	\$ 402.81	27%	\$ 1,097.19
20203100	Buisness Travel	\$ 3,500.00	\$ -	\$ 820.75	23%	\$ 2,679.25
20203500	Education/Training Services	\$ 5,400.00	\$ 1,633.54	\$ 3,773.27	70%	\$ 1,626.73
20203900	Employee Transportation	\$ 250.00	\$ -	\$ -	0%	\$ 250.00
20204100	Computer	\$ 4,500.00	\$ -	\$ 3,634.00	81%	\$ 866.00
20205300	Property Insurance	\$ 122,450.00	\$ -	\$ 81,381.00	66%	\$ 41,069.00
20205500	Long Term/ Life Insurance	\$ 12,100.00	\$ -	\$ 7,172.13	59%	\$ 4,927.87
20206100	Memberships	\$ 12,900.00	\$ -	\$ 11,352.00	88%	\$ 1,548.00
20207600	Office Supplies	\$ 7,570.00	\$ 1,726.68	\$ 5,605.98	74%	\$ 1,964.02
20207602	Signage	\$ 8,000.00	\$ -	\$ 1,780.00	22%	\$ 6,220.00
20210300	Agric./Hort. Services	\$ 12,000.00	\$ 170.00	\$ 6,962.49	58%	\$ 5,037.51
20211100	Building Main. Services	\$ 9,500.00	\$ -	\$ 9,499.29	100%	\$ 0.71
20211200	Building Main. Supplies	\$ 8,000.00	\$ 1,894.53	\$ 4,915.29	61%	\$ 3,084.71
20214100	Land Imp. Maintenance Services	\$ 8,500.00	\$ 19.33	\$ 5,117.02	60%	\$ 3,382.98
20214200	Land Imp. Maintenance Supplies	\$ 13,000.00	\$ 228.71	\$ 10,125.86	78%	\$ 2,874.14
20216200	Painting Supplies	\$ 2,500.00	\$ -	\$ 511.43	20%	\$ 1,988.57
20218500	Permit Charges	\$ 650.00	\$ -	\$ 574.00	88%	\$ 76.00
20219100	Electricity	\$ 30,000.00	\$ 2,318.73	\$ 25,347.17	84%	\$ 4,652.83
20219200	Gas	\$ 5,000.00	\$ 103.44	\$ 4,290.15	86%	\$ 709.85
20219300	Refuse Disposal	\$ 5,000.00	\$ 123.27	\$ 5,000.00	100%	\$ -
20219500	Sewage Disposal	\$ 5,500.00	\$ 388.99	\$ 4,915.54	89%	\$ 584.46
20219700	Telephone	\$ 17,900.00	\$ 394.42	\$ 12,935.19	72%	\$ 4,964.81
20219800	Water	\$ 80,000.00	\$ 268.06	\$ 58,804.88	74%	\$ 21,195.12
20220500	Automotive Main. Serv.	\$ 12,519.61	\$ -	\$ 1,515.13	12%	\$ 11,004.48
20220600	Automotive Main. Supplies	\$ 3,000.00	\$ 372.16	\$ 1,813.96	60%	\$ 1,186.04
20222600	Expendable Tools	\$ 7,250.00	\$ 168.05	\$ 2,689.40	37%	\$ 4,560.60
20222700	Cellphone	\$ 6,590.00	\$ 442.56	\$ 4,323.25	66%	\$ 2,266.75
20223600	Fuel/Lubricants	\$ 30,000.00	\$ 1,344.43	\$ 12,210.79	41%	\$ 17,789.21

20226100	Office Equip. Maint. Services	\$ 4,000.00	\$ 951.60	\$ 3,104.10	78%	\$ 895.90
20226400	Office Equipment Furniture-Tables	\$ 3,000.00	\$ -	\$ 760.72	25%	\$ 2,239.28
20227500	Rents/Leases	\$ 1,500.00	\$ -	\$ 1,121.68	75%	\$ 378.32
20227501	Copy Machine Rental	\$ 7,000.00	\$ 468.12	\$ 5,144.54	73%	\$ 1,855.46
20227504	Misc (Park Vandalism)	\$ 15,000.00	\$ -	\$ 5,658.07	38%	\$ 9,341.93
20229100	Equipment Maintenance Service	\$ 7,500.00	\$ -	\$ 2,174.58	29%	\$ 5,325.42
20229200	Equipment Maintenance Supplies	\$ 10,000.00	\$ 493.82	\$ 6,401.06	64%	\$ 3,598.94
20231400	Clothing/Personal Equipment	\$ 800.00	\$ -	\$ 200.42	25%	\$ 599.58
20232200	Custodial Supplies	\$ 7,000.00	\$ 9.20	\$ 6,918.96	99%	\$ 81.04
20233200	Food	\$ 150.00	\$ -	\$ 134.45	90%	\$ 15.55
20235100	Laundry/Dry Cleaning	\$ 5,000.00	\$ 205.75	\$ 2,154.80	43%	\$ 2,845.20
20244300	Medical Services	\$ 600.00	\$ -	\$ 472.02	79%	\$ 127.98
20244400	First Aid Safety Supplies	\$ 1,600.00	\$ -	\$ 318.51	20%	\$ 1,281.49
20250700	Assessment/County Fees	\$ 30,000.00	\$ 13,528.98	\$ 28,656.29	96%	\$ 1,343.71
20253100	Legal Services	\$ 20,000.00	\$ -	\$ 9,247.99	46%	\$ 10,752.01
20254102	Benefit Admin. Service	\$ 3,600.00	\$ 300.00	\$ 3,300.00	92%	\$ 300.00
20257100	Security Service	\$ 83,400.00	\$ 4,895.88	\$ 68,219.24	82%	\$ 15,180.76
20285100	Recreation Services	\$ 86,575.00	\$ 9,309.64	\$ 107,409.94	124%	\$ (20,834.94)
20285200	Recreation Supplies	\$ 19,945.00	\$ 469.95	\$ 5,353.48	27%	\$ 14,591.52
20287300	Unemployment Claims	\$ 3,000.00	\$ -	\$ -	0%	\$ 3,000.00
20289800	Expenditure Reimbursements	\$ 500.00	\$ -	\$ -	0%	\$ 500.00
20291300	Auditor/Controller Services	\$ 18,000.00	\$ -	\$ 17,519.86	97%	\$ 480.14
20291500	Compass Costs	\$ 3,050.00	\$ -	\$ 1,513.00	50%	\$ 1,537.00
20291700	Alarm Services	\$ 4,500.00	\$ -	\$ 3,278.22	73%	\$ 1,221.78
20291900	GS Work Request Services-DOJ	\$ 1,500.00	\$ -	\$ 144.18	10%	\$ 1,355.82
	SUB TOTAL	\$ 779,999.61	\$ 42,923.64	\$ 572,065.01	73.34%	\$ 207,934.60
41410100	Land Improvements	\$ 128,500.00	\$ -	\$ 128,499.97	100%	\$ 0.03
42420200	Building	\$ 4,500.00	\$ -	\$ 2,699.90	60%	\$ 1,800.10
	SUB TOTAL	\$ 133,000.00	\$ -	\$ 131,199.87	98.65%	\$ 1,800.13
9345000	BUDGET UNIT TOTAL	\$2,196,217.61	\$ 154,606.15	\$ 1,729,701.30	78.76%	\$ 466,516.31
96969900	SAFCA	\$ 266,666.00	\$ 5,302.47	\$ 57,380.17	22%	\$ 209,285.83

Fiscal Year 2026

Fund/Group 345A RIO LINDA-ELVERTA RECREATION AND PARK
 Funds Center/Group 9345000 RIO LINDA-ELVERTA RECREATION & PARK DIST
 Budget Version 0

Commitment Item	Budget	Actual - GL	Actual - CO	Actual Total	Encumbrance	Pending	Available	% Consumed
10111000 REGULAR EMPLOY	973,056.00	760,280.02		760,280.02			212,775.98	78.13
10112400 COMMITTEE MEME	9,375.00	6,625.00		6,625.00			2,750.00	70.67
10113200 TIME/ONE HALF		1,715.39		1,715.39			1,715.39	
10121000 RETIREMENT	98,942.00	63,875.97		63,875.97			35,066.03	64.56
10122000 GAS/DH	14,738.00	8,045.98		8,045.98			6,692.02	54.59
10123000 GROUP INS	99,638.00	83,356.75		83,356.75			16,281.25	83.66
10123002 DENTAL PLAN E	5,455.00	4,505.65		4,505.65			949.35	82.60
10123004 VISION INS - E	1,525.00	1,151.40		1,151.40			373.60	75.50
10124000 WORK COMP - AC	80,489.00	70,565.00		70,565.00			9,924.00	87.67
* 10 - SALARIES AND EMPLOY	1,283,218.00	1,000,121.16		1,000,121.16			283,096.84	77.94
20200500 ADVERTISING	7,700.00	5,386.12		5,386.12			2,313.88	69.95
20202900 BUS/CONFERENCE	1,500.00	402.81		402.81			1,097.19	26.85
20203100 BUSINESS TRAVE	3,500.00	820.75		820.75			2,679.25	23.45
20203500 ED/TRAINING SV	5,400.00	3,773.27		3,773.27			1,626.73	69.88
20203900 EMP TRANSPORTA	250.00						250.00	
20204100 EXPEND OFFICE	4,500.00	3,634.00		3,634.00			866.00	80.76
20205300 INS-BONDS/GEN	122,450.00	81,381.00		81,381.00			41,069.00	66.46
20205500 INSURANCE-LONG	12,100.00	7,172.13		7,172.13			4,927.87	59.27
20206100 MEMBERSHIP DUE	12,900.00	11,352.00		11,352.00			1,548.00	88.00
20207600 OFFICE SUPPLIE	7,570.00	5,130.33		5,130.33			2,439.67	67.77
20207602 SIGNS	8,000.00	1,780.00		1,780.00			6,220.00	22.25
20210300 AGRI/HORI SVC	12,000.00	6,962.49		6,962.49			5,037.51	58.02
20211100 BLDG MAINT SVC	9,500.00	9,198.99		9,198.99			301.01	96.83
20211200 BLDG MAINT SUP	8,000.00	4,915.29		4,915.29			3,084.71	61.44
20214100 LAND IMP MAINT	8,500.00	5,117.02		5,117.02			3,382.98	60.20
20214200 LAND IMP MAINT	13,000.00	10,125.86		10,125.86			2,874.14	77.89
20216200 PAINTING SUP	2,500.00	511.43		511.43			1,988.57	20.46
20218500 PERMIT CHARGES	650.00	574.00		574.00			76.00	88.31
20219100 ELECTRICITY	30,000.00	25,735.70		25,735.70			4,264.30	85.79
20219200 NAT GAS/LPG/FU	5,000.00	4,290.15		4,290.15			709.85	85.80
20219300 REF COLL/DISP	5,000.00	5,000.00		5,000.00			100.00	100.00
20219500 SEWAGE DISP SV	5,500.00	4,915.54		4,915.54			584.46	89.37
20219700 TELEPHONE SVC	17,900.00	12,935.19		12,935.19			4,964.81	72.26
20219800 WATER	80,000.00	58,804.88		58,804.88			21,195.12	73.51
20220500 AUTO MAINT SVC	11,000.00	4.48		4.48			11,004.48	0.04
20220600 AUTO MAINT SUP	3,000.00	435.16		435.16			2,564.84	14.51
20222600 EXPEND TOOLS	7,250.00	2,689.40		2,689.40			4,560.60	37.10
20222700 CELLPHONE/PAGE	6,590.00	4,323.25		4,323.25			2,266.75	65.60
20223600 FUEL/LUBRICANT	30,000.00	12,210.79		12,210.79			17,789.21	40.70
20226100 OFFICE EQ MAIN	4,000.00	3,104.10		3,104.10			895.90	77.60
20226400 MODULAR FURNIT	3,000.00	760.72		760.72			2,239.28	25.36
20227500 RENT/LEASE EQ	1,500.00	1,121.68		1,121.68			378.32	74.78
20227501 COPY MACHINES	7,000.00	5,144.54		5,144.54			1,855.46	73.49
20227504 MISCELLANEOUS	15,000.00	5,747.47		5,747.47			9,252.53	38.32
20229100 OTHER EQ MAINT	7,500.00	2,174.58		2,174.58			5,325.42	28.99
20229200 OTHER EQ MAINT	10,000.00	6,006.60		6,006.60			3,993.40	60.07
20231400 CLOTH/PERSONAL	800.00	200.42		200.42			599.58	25.05
20232200 CUSTODIAL SUP	7,000.00	6,918.96		6,918.96			81.04	98.84
20233200 FOOD/CATERING	150.00	134.45		134.45			15.55	89.63
20235100 LAUN/DRY CLEAN	5,000.00	2,154.80		2,154.80			2,845.20	43.10
20244300 MEDICAL SVC	600.00	472.02		472.02			127.98	78.67

Fiscal Year	2026												
Commitment Item	Budget	Actual-GL	Actual-CO	Actual Total	Encumbrance	Pending	Available	%Consumed					
2024400 MEDICAL SUP	1,600.00	318.51		318.51			1,281.49	19.91					
20250700 ASSESSMENT COL	30,000.00	28,656.29		28,656.29			1,343.71	95.52					
20253100 LEGAL SVC	20,000.00	9,247.99		9,247.99			10,752.01	46.24					
20254102 BENEFIT ADMIN	3,600.00	3,300.00		3,300.00			300.00	91.67					
20257100 SECURITY SVC	83,400.00	55,219.24		55,219.24			28,180.76	66.21					
20281700 ELECTION SVC													
20285100 RECREATIONAL S	35,750.00	56,584.94		56,584.94			20,834.94-	158.28					
20285200 RECREATIONAL S	19,945.00	5,353.48		5,353.48			14,591.52	26.84					
20287300 UNEMPLOYMENT C	3,000.00						3,000.00						
20289800 OTHER OP EXP S	500.00						500.00						
20291300 AUD/CONTROLLER	18,000.00	17,519.86		17,519.86			480.14	97.33					
20291500 COMPASS COSTS	3,050.00	1,513.00		1,513.00			1,537.00	49.61					
20291700 ALARM SERVICES	4,500.00	3,278.22		3,278.22			1,221.78	72.85					
20291900 GS CONTRACT SE	1,500.00	144.18		144.18			1,355.82	9.61					
* 20 - SERVICES AND SUPPLI	727,655.00	504,649.12		504,649.12			223,005.88	69.35					
41410100 LAND ACQ COST	128,500.00	128,499.97		128,499.97			0.03	100.00					
* 41 - Land	128,500.00	128,499.97		128,499.97			0.03	100.00					
42420200 STRUCTURES	4,500.00	2,699.90		2,699.90			1,800.10	60.00					
* 42 - Buildings	4,500.00	2,699.90		2,699.90			1,800.10	60.00					
79790100 CONTINGENCY AF	45,000.00						45,000.00						
** 79 - Appropriation for C	45,000.00						45,000.00						
91910100 PROP TAX CUR S	2,188,873.00	1,635,970.15		1,635,970.15			552,902.85	74.74					
91910200 PROP TAX CUR U	1,375,000.00	1,622,220.37		1,622,220.37			247,220.37	117.98					
91910300 PROP TAX CUR S	45,000.00	62,989.25		62,989.25			17,989.25	139.98					
91910400 PROP TAX SEC D	40,000.00	22,184.10		22,184.10			17,815.90	55.46					
91910500 PROP TAX SUP D	8,000.00	18,287.31		18,287.31			10,287.31	228.59					
91910600 PROP TAX UNITA	3,100.00	4,342.23		4,342.23			1,242.23	140.07					
91912000 PROP TAX REDEM	3,600.00	10,731.78		10,731.78			7,131.78	298.11					
91913000 PROP TAX PR UN	145.00	73.46		73.46			71.54-	50.66					
91914000 PROP TAX PENAL	400.00						400.00						
* 91 - TAXES	300.00	34.05		34.05			265.95-	11.35					
94941000 INTEREST INCOM	1,475,545.00	1,740,862.55		1,740,862.55			265,317.55	117.98					
* 94 - REVENUE FROM USE OF	7,000.00	44,986.00		44,986.00			37,986.00	642.66					
95952200 HOME PROP TAX	7,000.00	44,986.00		44,986.00			37,986.00	642.66					
* 95 - INTERGOVERNMENTAL R	7,777.00	8,856.62		8,856.62			1,079.62	113.88					
95950300 SPECIAL ASSESM	7,777.00	8,856.62		8,856.62			1,079.62	113.88					
95954500 RECREATION SVC	30,000.00	30,934.00		30,934.00			934.00	103.11					
95959000 LEASE PROP USE	304,561.00	393,277.21		393,277.21			88,716.21	129.13					
* 96 - CHARGES FOR SERVICE	266,666.00	165,318.49		165,318.49			101,347.51-	61.99					
97979000 MISC OTHER	601,227.00	589,573.74		589,573.74			11,653.26-	98.06					
* 97 - MISCELLANEOUS REVEN	1,200.00	21,118.66		21,118.66			19,918.66	1,759.89					
** REVENUE ACCOUNTS	2,092,749.00	2,405,397.57		2,405,397.57			312,648.57	1,759.89					
*** Total	96,124.00	769,427.42		769,427.42			865,551.42	114.94					
								800.45-					

CONTINGENCY RESERVES

79790100	Compensation Absences	\$ 30,000.00	\$ -	\$ -	0%	\$ 30,000.00
79790100	ADA Compliance	\$ 15,000.00		\$ -	0%	\$ 15,000.00
	SUB TOTAL	\$ 45,000.00	\$ -	\$ -	0%	\$ 45,000.00

Rio Linda Elverta
Recreation and Park District

Finance Report

June 17, 2026

20211100	BUILDING MAINT SERVICE					
	SUBTOTAL					
20211200	BUILDING MAINT SUPPLIES					
	5/1/26	328	Cal Card	\$ 1,894.53	Lumber, Irrigation Clock, Filters, motor,	
	SUBTOTAL			\$ 1,894.53		
20214100	LAND IMPROVE MAINT SER					
	5/1/26	328	Cal Card	\$ 19.33	Keys	
	SUBTOTAL			\$ 19.33		
20214200	LAND IMPROVE MAINT SUPPLIES					
	5/1/26	328	Cal Card	\$ 236.33	Irrigation parts, snap bolt, heavy hardware, Clamp, paint, fence post mix, eyebolt, bit	
	5/1/26	328	Cal Card	\$ (7.62)	Credit - Sprinklers	
	SUBTOTAL			\$ 228.71		
20216200	PAINTING SUPPLIES					
	SUBTOTAL					
20218500	PERMIT CHARGES					
	SUBTOTAL					
20219100	ELECTRICITY					
	4/30/26	330	SMUD SL	\$ 38.82	Harvey House (2763859)	
	4/30/26	330	SMUD SL	\$ 324.28	Depot Building (2943238)	
	4/30/26	330	SMUD SL	\$ 65.32	Westside Park (108911)	
	5/15/26	349	SMUD	\$ 91.35	Harvey House (2763859)	
	5/15/26	349	SMUD	\$ 195.76	Depot Building (2943238)	
	5/15/26	349	SMUD	\$ 330.78	Westside Park (108911)	
	5/15/26	349	SMUD	\$ 42.13	Hayer Park (94209)	
	5/15/26	349	SMUD	\$ 309.07	Babe Best Snack Bar/Restroom (3349289)	
	5/15/26	349	SMUD	\$ 500.59	Community Center (107641)	
	5/15/26	349	SMUD	\$ 79.24	Best Irrigation (93071)	
	5/15/26	349	SMUD	\$ 200.08	Arena Electrical (93428)	
	5/15/26	349	SMUD	\$ 14.13	Arena Entrance Light (93806)	
	5/15/26	349	SMUD	\$ 43.18	Northbrook (1041047)	
	5/15/26	349	SMUD	\$ 42.00	Aldred Way (6845312)	
	5/21/26	354	SMUD	\$ 42.00	Catalano Way (6845313)	
	SUBTOTAL			\$ 2,318.73		
20219200	NATURAL GAS					
	5/11/26	345	PGE	\$ 15.73	Depot 1061109075-3	
	5/11/26	345	PGE	\$ 87.71	Community Center 2098662479-7	
	SUBTOTAL			\$ 103.44		
20219300	REFUSE COLLECT/DISPOSAL					
	5/1/26	328	Cal Card	\$ 123.27	Refuse - Parks (Atlas)	
	SUBTOTAL			\$ 123.27		
20219500	SEWAGE DISPOSAL SER					
	5/1/26	328	Cal Card	\$ 268.86	Refuse - Parks (Atlas)	
	5/15/26	350	Sanitation Services	\$ 120.13	Portalets - Horse Arena- April	
	SUBTOTAL			\$ 388.99		
20219700	TELEPHONE SERVICE					
	5/1/26	328	Cal Card	\$ 394.42	Comcast - Phones/Internet	
	SUBTOTAL			\$ 394.42		
20219800	WATER					
	SUBTOTAL					
20219800	WATER (Gibson Crossing)					
	5/1/26	328	Cal Card	\$ 268.06	Water - Moraga Park	
	SUBTOTAL			\$ 268.06		
20220500	AUTO MAINT SERV					
	SUBTOTAL					
20220600	AUTO MAINT. SUPPLIES					
	5/1/26	328	Cal Card	\$ 352.23	Door Decals	
	5/5/26	340	Anderson Lumber	\$ 19.93	Lumber Material	
	SUBTOTAL			\$ 372.16		
20222600	EXPENDABLE TOOLS					
	5/1/26	328	Cal Card	\$ 168.05	Shopvac, screw driver set, battery, hex key	
	SUBTOTAL			\$ 168.05		
20222700	CELLPHONE					
	5/1/26	328	Cal Card	\$ 442.56	Cell Phone, Phone Charger	
	SUBTOTAL			\$ 442.56		
20223600	FUELS/LUBRICANTS					
	5/1/26	328	Cal Card	\$ 124.43	Fuel - Recreation	
	5/1/26	328	Cal Card	\$ 1,220.00	Fuel Maintenance	
	SUBTOTAL			\$ 1,344.43		

20226100	OFFICE EQUIP. MAINT. SERVICES					
		5/1/26	328	Cal Card	\$ 951.60	IT services
	SUBTOTAL				\$ 951.60	
20226400	OFFICE EQUIPMENT FURNITURE					
	SUBTOTAL					
20227500	RENTS/LEASES					
	SUBTOTAL					
20227501	COPY MACHINE RENTAL					
		5/5/26	336	UBEO	\$ 468.12	Copier lease - Admin
	SUBTOTAL				\$ 468.12	
20227504	VANDALISM					
		5/1/26	328	Cal Card	\$ 89.40	Paint
	SUBTOTAL				\$ 89.40	
20229100	EQUIPMENT MAINTENANCE SERVICE					
	SUBTOTAL					
20229200	EQUIPMENT MAINT. SUPPLIES					
		5/1/26	328	Cal Card	\$ 38.86	Barb, Tire Sealant, Heavy Hardware
		5/5/26	338	Pape Machinery	\$ 42.80	Fuel Pump
		5/5/26	337	Holt Ag	\$ 17.70	Switch
		5/27/26	357	Citrus Heights Mower	\$ 394.46	oil seals, unloader valve, pipe, cap assembly, hose, gator line
	SUBTOTAL				\$ 493.82	
20231400	CLOTHING/PERSONAL					
	SUBTOTAL					
20232200	CUSTODIAL SUPPLIES					
		5/1/26	328	Cal Card	\$ 9.20	Microfiber wipes
	SUBTOTAL				\$ 9.20	
20233200	FOOD SUPPLIES					
	SUBTOTAL					
20235100	LAUNDRY/ DRY CLEANING					
		5/1/26	328	Cal Card	\$ 205.75	Maint - Uniforms
	SUBTOTAL				\$ 205.75	
20244300	MEDICAL SERVICES					
	SUBTOTAL					
20244400	FIRST AID/SAFETY SUPPLIES					
	SUBTOTAL					
20250700	PROPERTY TAX COLLECTION					
					\$ 13,528.98	Property Taxes
	SUBTOTAL				\$ 13,528.98	
20253100	LEGAL SERVICES					
	SUBTOTAL					
20254102	BENEFIT ADMIN. SERVICE					
		5/14/26	348	PARS	\$ 300.00	PARS - Membership
	SUBTOTAL				\$ 300.00	
20257100	SECURITY					
		5/1/26	333	Knight Watch	\$ 4,895.88	Security - May
	SUBTOTAL				\$ 4,895.88	
20281202	PC SUPPLIES					
	SUBTOTAL					
20281304	COUNTY AUDIT					
	SUBTOTAL					
20281700	ELECTION SERVICES					
	SUBTOTAL					
20285100	RECREATION SERVICES					
		5/1/26	328	Cal Card	\$ 26.50	Email Blast
		5/1/26	328	Cal Card	\$ 378.00	Aquatics - Lifeguard Class
		5/4/26	335	Robinson's Taekwondo	\$ 8,437.50	Taekwondo - April
		5/21/26	355	Allied Storage Container	\$ 467.64	Aquatics - Storage Container
	SUBTOTAL				\$ 9,309.64	
20285200	RECREATION SUPPLIES					
		5/1/26	328	Cal Card	\$ 23.16	Recreation Binder
		5/1/26	328	Cal Card	\$ 337.79	Aquatics - Swim Banners, CPR Mask and cart
		5/1/26	328	Cal Card	\$ 92.04	Seniors - Foil Pans, paperplates, cake
		5/1/26	328	Cal Card	\$ (26.14)	Seniors - Credit Paperplates
		5/7/26	339	Kathleen Farnum	\$ 43.10	Lifeguard Shirts
	SUBTOTAL				\$469.95	

20287300	UNEMPLOYMENT CLAIMS					
	SUBTOTAL					
20289800	EXPENDITURE REIMBURSEMENT					
	SUBTOTAL					
20291300	AUDITOR/CONTROLLER SERVICE					
	SUBTOTAL					
20291500	COMPASS COSTS					
	SUBTOTAL					
20291700	ALARM SERVICES					
	SUBTOTAL					
20291900	GS WORK REQUEST SERVICES					
	SUBTOTAL					
				SUB TOTAL	\$42,923.64	
41410100	LAND IMPROVEMENTS					
	SUBTOTAL					
42420200	IMP. OTHER THAN BUILDINGS					
	SUBTOTAL					
43430300	EQUIPMENT					
	SUBTOTAL					
				SUB TOTAL	\$ -	
				GRAND TOTAL	\$154,606.15	
96964600	REFUNDS					
	5/1/26	331	Angela Anthony	\$ 460.00	Refund - Swim Team	
	5/1/26	332	Stephanie Rivas	\$ 80.00	Refund - Basketball	
	5/4/26	334	Yvonne Jones	\$ 195.00	Refund - Swim Team	
	5/7/26	341	Wendy Jones	\$ 770.00	Refund - Depot Rental	
	5/11/26	343	Jessica Liu	\$ 195.00	Refund - Swim Team	
	5/11/26	344	Nicole Mckarson	\$ 195.00	Refund - Swim Team	
	5/19/26	353	Kristina Turner	\$ 45.00	Refund - Swim Team	
	SUBTOTAL			\$ 1,940.00		
96969900	SAFCA					
	5/1/26	328	Cal Card	\$ 156.29	Safca - Uniforms	
	5/1/26	328	Cal Card	\$ 3,817.10	Safca - Skid Steer Tracks	
	5/1/26	328	Cal Card	\$ 1,329.08	Safca - Fuel	
	SUBTOTAL			\$ 5,302.47		
				TOTAL REFUNDS	\$ 7,242.47	

Revenue 2025-2026

	ACCOUNT TITLE	Budget	May	YTD	%	Balance
91910100	Prop. Tax Cur Se	\$ 1,375,000.00	\$723,603.21	\$1,622,220.37	118%	\$ (247,220.37)
91910200	Prop. Tax Cur Un	\$ 45,000.00	\$ -	\$ 62,989.25	140%	\$ (17,989.25)
91910300	Prop. Tax Cur Su	\$ 40,000.00	\$ 16,954.32	\$ 22,184.10	55%	\$ 17,815.90
91910400	Prop. Tax Sec De	\$ 8,000.00	\$ 4,921.49	\$ 18,287.31	229%	\$ (10,287.31)
91910500	Prop. Tax Sup De	\$ 3,100.00	\$ 2,275.12	\$ 4,342.23	140%	\$ (1,242.23)
91910600	Prop. Tax Unitary	\$ 3,600.00	\$ 4,713.16	\$ 10,731.78	298%	\$ (7,131.78)
91912000	Redemption	\$ 145.00	\$ 73.46	\$ 73.46	51%	\$ 71.54
91913000	Prop. Tax Pr Uns	\$ 400.00	\$ -	\$ -	0%	\$ 400.00
91914000	Prop. Tax Penalty	\$ 300.00	\$ 34.05	\$ 34.05	11%	\$ 265.95
94941000	Interst Incom	\$ 7,000.00	\$ -	\$ 44,986.00	643%	\$ (37,986.00)
95952200	Home Prop Tax R	\$ 7,777.00	\$ 3,648.94	\$ 8,856.62	114%	\$ (1,079.62)
96960300	Special Assesment	\$ 30,000.00	\$ 14,984.30	\$ 30,934.00	103%	\$ (934.00)
96964600	Recreation	\$ 304,561.00	\$ 65,598.26	\$ 393,277.21	129%	\$ (88,716.21)
96969900	SAFCA	\$ 266,666.00	\$ 28,593.54	\$ 165,318.49	62%	\$ 101,347.51
97979000	Misc.	\$ 1,200.00	\$ -	\$ 21,118.66	1760%	\$ (19,918.66)
10111000	Salaries	\$ -	\$ -	\$ 10,000.00	#DIV/0!	\$ (10,000.00)
10121000	Retirement	\$ -	\$ -	\$ 10,000.00	#DIV/0!	\$ (10,000.00)
10122000	Medicare	\$ -	\$ -	\$ 3,244.00	#DIV/0!	\$ (3,244.00)
20207600	Office Supplies	\$ -	\$ -	\$ 475.75	#DIV/0!	\$ (475.75)
20211100	Building Services	\$ -	\$ -	\$ 300.00	#DIV/0!	\$ (300.00)
20257100	Security	\$ -	\$ -	\$ 13,000.00	#DIV/0!	\$ (13,000.00)
20220500	Vehicle Services	\$ -	\$ -	\$ 1,519.61	#DIV/0!	\$ (1,519.61)
20220600	Auto Supplies	\$ -	\$ -	\$ 1,378.80	#DIV/0!	\$ (1,378.80)
20285100	Recreation Services	\$ -	\$ -	\$ 50,825.00	#DIV/0!	\$ (50,825.00)
	BUDGET TOTAL	\$ 2,092,749.00	\$ 865,399.85	\$ 2,496,096.69	119%	\$ (403,347.69)

Misc.

Recreation Summary 2025/2026

YOUTH CARE PROGRAMS	Budget Expense	Budget Revenue	Revenue-YTD	Staffing YTD	Total Expenses	Total Revenue
Summer Camps	\$ 26,301.00	\$ 41,340.00	\$ 33,471.00	\$ (18,352.64)	\$ (18,721.99)	\$ 14,749.01
TOTAL	\$ 26,301.00	\$ 41,340.00	\$ 33,471.00	\$ (18,352.64)	\$ (18,721.99)	\$ 14,749.01
LEISURE CLASSES	Budget Expense	Budget Revenue	Revenue-YTD	Staffing YTD	Total Expenses	TOTAL
Dance/Gym - CC	\$ 350.00	\$ 3,250.00	\$ 509.55	\$ -	\$ -	\$ 509.55
ECHO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 350.00	\$ 3,250.00	\$ 509.55	\$ -	\$ -	\$ 509.55
SAFETY/MARKETING	Budget Expense	Revenue	Revenue-YTD	Staffing YTD	Total Expenses	TOTAL
CPR Course	\$ 1,600.00	\$ 1,600.00	\$ 80.00		\$ (400.00)	\$ (320.00)
Marketing/Promotions	\$ 1,211.00	\$ -	\$ -		\$ (988.50)	\$ (988.50)
TOTAL	\$ 2,811.00	\$ 1,600.00	\$ 80.00	\$ -	\$ (1,388.50)	\$ (1,308.50)
SPECIAL EVENTS 2400	Budget Expense	Revenue	Revenue-YTD	Staffing YTD	Total Expenses	TOTAL
Breakfast W/Santa	\$ 391.00	\$ -	\$ 80.00	\$ (85.25)	\$ (307.83)	\$ (227.83)
Christmas Parade	\$ -	\$ -	\$ -	\$ (85.25)	\$ (209.14)	\$ (209.14)
Creek Week	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Country Faire	\$ 352.00	\$ 504.00	\$ 2,875.00	\$ -	\$ (119.07)	\$ 2,755.93
Eggstravaganza	\$ 488.00	\$ -	\$ -	\$ -	\$ -	\$ -
Events (Misc)	\$ 702.00	\$ -	\$ -	\$ -	\$ (109.84)	\$ (109.84)
E-Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Family Paint Night	\$ 237.00	\$ 150.00	\$ 135.00	\$ -	\$ -	\$ 135.00
Farmers Maket	\$ -	\$ -	\$ 1,000.00	\$ (154.61)	\$ (154.61)	\$ 845.39
Farm & Tractor Days	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kids Night Out	\$ 348.00	\$ 350.00	\$ 10.00	\$ -	\$ (10.00)	\$ -
Movie in the Park	\$ 529.00	\$ 195.00	\$ -	\$ (101.72)	\$ (114.74)	\$ (114.74)
National Night Out	\$ -	\$ -	\$ -	\$ (79.61)	\$ (79.61)	\$ (79.61)
Trunk or Treat	\$ 489.00	\$ -	\$ -	\$ (150.20)	\$ (738.22)	\$ (738.22)
Valentine's Event	\$ 403.00	\$ 500.00	\$ 200.00	\$ -	\$ -	\$ 200.00
Veterans Day	\$ 158.00	\$ -	\$ -	\$ -	\$ (45.53)	\$ (45.53)
TOTAL	\$ 4,097.00	\$ 1,699.00	\$ 4,300.00	\$ (656.64)	\$ (1,888.59)	\$ 2,411.41
SENIOR ACTIVITIES	Budget Expense	Budget Revenue	Revenue-YTD	Staffing YTD	Total Expenses	TOTAL
Senior Lunch	\$ 27,310.00	\$ -	\$ -	\$ (16,873.46)	\$ (17,490.04)	\$ (17,490.04)
Senior Trips	\$ 1,137.00	\$ 350.00	\$ -	\$ (584.15)	\$ (584.15)	\$ (584.15)
TOTAL	\$ 28,447.00	\$ 350.00	\$ -	\$ (17,457.61)	\$ (18,074.19)	\$ (18,074.19)
YOUTH/ADULT SPORTS	Budget Expense	Budget Revenue	Revenue-YTD	Staffing YTD	Total Expenses	TOTAL
Adult Softball	\$ 6,150.00	\$ 5,850.00	\$ -	\$ -	\$ -	\$ -
National Academy of Athletics	\$ 52,650.00	\$ 75,000.00	\$ 119,860.00	\$ -	\$ (10,252.46)	\$ 109,607.54
Taekwondo	\$ 100,260.00	\$ 135,260.00	\$ 123,575.00	\$ -	\$ (75,615.00)	\$ 47,960.00
Youth Art Class/Clay and Create	\$ 3,928.00	\$ 6,400.00	\$ 12,430.00	\$ (777.48)	\$ (1,379.40)	\$ 11,050.60
Youth Water Polo	\$ 667.00	\$ 1,950.00	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 163,655.00	\$ 224,460.00	\$ 255,865.00	\$ (777.48)	\$ (87,246.86)	\$ 168,618.14

AQUATICS	Budget Expense	Budget Revenue	Revenue-YTD	Staffing YTD	Total Expenses	TOTAL
Aquatics Supplies	\$ 8,480.00	\$ -	\$ -		\$ (2,595.76)	\$ (2,595.76)
Equipment Rentals (Pool Safety Equip	\$ -	\$ -	\$ -		\$ (319.38)	\$ (319.38)
Lifeguard Training (seasonal training)	\$ 2,390.00	\$ 2,400.00	\$ 2,160.00	\$ (81.86)	\$ (459.86)	\$ 1,700.14
Movie at the Pool	\$ -	\$ -	\$ 254.00	\$ (286.49)	\$ (286.49)	\$ (32.49)
Public Swim	\$ 28,742.00	\$ 16,775.00	\$ 4,096.00	\$ (13,060.42)	\$ (13,060.42)	\$ (8,964.42)
Public Swim - Grant	\$ 30,492.00	\$ 50,000.00	\$ 80,000.00	\$ (12,058.01)	\$ (12,058.01)	\$ 67,941.99
Staff Training	\$ 24,437.00	\$ -	\$ -		\$ -	\$ -
Summer Kick off - Pool Bash	\$ 794.00	\$ 500.00	\$ 12.00		\$ -	\$ 12.00
Swim Lessons	\$ 23,710.00	\$ 34,010.00	\$ 25,839.00	\$ (30,472.80)	\$ (30,472.80)	\$ (4,633.80)
Swim Lessons - GRANT	\$ 13,480.00	\$ 25,000.00	\$ -			
Water Aerobics	\$ 580.00	\$ 800.00	\$ 935.00	\$ (579.20)	\$ (579.20)	\$ 355.80
TOTAL	\$ 133,105.00	\$ 129,485.00	\$ 113,296.00	\$ (56,538.78)	\$ (59,831.92)	\$ 53,464.08
SWIM TEAM	Budget Expense	Budget Revenue	Revenue-YTD	Staffing YTD	Total Expenses	TOTAL
Polar Plunge			\$ -		\$ -	\$ -
Stroke & Turn		\$ 2,800.00	\$ 1,040.00		\$ (1,040.00)	\$ -
Swim Team	\$ 27,950.00	\$ 25,825.00	\$ 15,830.50	\$ (12,231.96)	\$ (16,271.96)	\$ (441.46)
TOTAL	\$ 27,950.00	\$ 28,625.00	\$ 16,870.50	\$ (12,231.96)	\$ (17,311.96)	\$ (441.46)
Grand Total	\$ 386,716.00	\$ 430,809.00	\$ 424,392.05	\$ (106,015.11)	\$ (204,464.01)	\$ 219,928.04

RENTALS	Budget Revenue	Revenue	Salary + Benefits	Refunds	Total Exp	Balance
BMX	\$ 150.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00
CC	\$ 22,315.00	\$ 9,587.50	\$ (1,384.65)	\$ (6,465.00)	\$ (7,849.65)	\$ 1,737.85
CPHA	\$ 5,000.00	\$ -	\$ -	\$ (9,850.00)	\$ (9,850.00)	\$ (9,850.00)
Depot	\$ 5,360.00	\$ 1,590.00	\$ (171.95)	\$ (1,420.00)	\$ (1,591.95)	\$ (1.95)
Equipment Rental/Marque	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Babe Best	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Westside Field	\$ 6,000.00	\$ 4,705.00	\$ -	\$ (50.00)	\$ (50.00)	\$ 4,655.00
Westside Lights	\$ -	\$ 1,145.25	\$ -	\$ -	\$ -	\$ 1,145.25
Parks	\$ 150.00	\$ 140.00	\$ -	\$ -	\$ -	\$ 140.00
High School Pool		\$ 1,137.00	\$ -	\$ -	\$ -	\$ 1,137.00
TOTAL	\$ 38,975.00	\$ 20,304.75	\$ (1,556.60)	\$ (17,785.00)	\$ (19,341.60)	\$ 963.15
	SUB TOTAL	\$ 20,304.75	\$ (1,556.60)	\$ (17,785.00)	\$ (19,341.60)	\$ 963.15



Summary Statement

May 31, 2026

Page 1 of 3

Investor ID: CA-01-0189

0000180-0000792 PDF 959604

Rio Linda Elverta Recreation and Park District

810 Oak Lane

Rio Linda, CA 95673

California CLASS

California CLASS

Average Monthly Yield: 3.6977%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0189-0001 General Fund	365,661.04	0.00	0.00	1,148.36	5,595.92	365,772.17	366,809.40
TOTAL	365,661.04	0.00	0.00	1,148.36	5,595.92	365,772.17	366,809.40

Tel: (877) 930-5213

www.californiaclass.com



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
05/01/2026	0.000304044	3.6992%
05/02/2026	0.000000000	3.6992%
05/03/2026	0.000000000	3.6992%
05/04/2026	0.000101117	3.6908%
05/05/2026	0.000100965	3.6852%
05/06/2026	0.000101131	3.6913%
05/07/2026	0.000101154	3.6921%
05/08/2026	0.000303681	3.6948%
05/09/2026	0.000000000	3.6948%
05/10/2026	0.000000000	3.6948%
05/11/2026	0.000101350	3.6993%
05/12/2026	0.000101625	3.7093%
05/13/2026	0.000101812	3.7161%
05/14/2026	0.000101682	3.7114%
05/15/2026	0.000303912	3.6976%
05/16/2026	0.000000000	3.6976%
05/17/2026	0.000000000	3.6976%
05/18/2026	0.000101436	3.7024%
05/19/2026	0.000101086	3.6897%
05/20/2026	0.000100914	3.6834%
05/21/2026	0.000100861	3.6814%
05/22/2026	0.000403668	3.6835%
05/23/2026	0.000000000	3.6835%
05/24/2026	0.000000000	3.6835%
05/25/2026	0.000000000	3.6835%
05/26/2026	0.000101307	3.6977%
05/27/2026	0.000101923	3.7202%
05/28/2026	0.000101883	3.7187%
05/29/2026	0.000304965	3.7104%
05/30/2026	0.000000000	3.7104%
05/31/2026	0.000000000	3.7104%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

CA Class

<u>Fiscal Month</u>	<u>Beginning Balance</u>	<u>Interest</u>	<u>Ending Balance</u>
1	\$ 353,704.58	\$ 1,304.96	\$ 355,009.54
2	\$ 355,009.54	\$ 1,304.22	\$ 356,313.76
3	\$ 356,313.76	\$ 1,251.17	\$ 357,564.93
4	\$ 357,564.93	\$ 1,272.12	\$ 358,837.05
5	\$ 358,837.05	\$ 1,190.99	\$ 360,028.04
6	\$ 360,028.04	\$ 1,185.44	\$ 361,213.48
7	\$ 361,213.48	\$ 1,160.51	\$ 362,373.99
8	\$ 362,373.99	\$ 1,040.31	\$ 363,414.30
9	\$ 363,414.30	\$ 1,140.53	\$ 364,554.83
10	\$ 364,554.83	\$ 1,106.21	\$ 365,661.04
11	\$ 365,661.04	\$ 1,148.36	\$ 366,809.40
12			\$ -
		\$ 13,104.82	\$ 366,809.40

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Folsom CA 95630-8765
safecu.org • (916) 979-7233 • (800) SEE-SAFE

Member Number:	819745
Statement Period:	05/01/26 to 05/31/26
Page:	1 of 3

RIO LINDA ELVERTA RECREATION AND PARK DI
810 OAK LN
RIO LINDA CA 95673-2342

Statement Summary This Period:

Checking	\$	32,132.02
Savings	\$\$	0.00
Money Market	\$	-
Certificates	\$	-
IRAs/Coverdell	\$	-
Share Total	\$	32,132.02

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[Learn More](#)**BUSINESS VALUE CHECKING****Account Number: 30581974594**

Beginning Balance:	115,672.39
Deposits:	93,922.34
Withdrawals/Checks Paid:	177,462.71
Service Charges / Fees:	0.00
Dividends Earned:	0.00
Ending Balance:	32,132.02

Joint Owners/Authorized Signers:	Micah B Heller Lisa L Burnham-Morris Annette S Hernandez
Year to Date Dividends:	0.00
Number of Checks Paid:	2
Annual Percentage Yield Earned:	0.00%
For Period 05/01/26 to 05/31/26	

Deposits

Post Date	Amount	Description
05-01	377.90	External Deposit RLERPD AquaKnigh - RLERPD Aqu ST-S9T7M5J0Z2P2
05-01	88.92	External Deposit BANKCARD - BTOT DEP 422369770009681
05-04	1,109.75	External Deposit BANKCARD - BTOT DEP 422369770009681
05-04	377.90	External Deposit RLERPD AquaKnigh - RLERPD Aqu ST-POB4U9F5E1K7
05-04	779.60	External Deposit BANKCARD - BTOT DEP 422369770009681
05-05	377.90	External Deposit RLERPD AquaKnigh - RLERPD Aqu ST-C5W3L9Z1M6Q8
05-05	8,889.87	External Deposit BANKCARD - BTOT DEP 422369770009681
05-06	1,158.28	External Deposit BANKCARD - MTOT DEP 422369770009681
05-07	619.78	External Deposit BANKCARD - BTOT DEP 422369770009681
05-07	100.00	Deposit
05-08	1,010.54	External Deposit BANKCARD - BTOT DEP 422369770009681
05-11	308.91	External Deposit BANKCARD - BTOT DEP 422369770009681
05-11	156.50	External Deposit BANKCARD - BTOT DEP 422369770009681
05-12	758.15	External Deposit BANKCARD - BTOT DEP 422369770009681



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CREDIT UNION

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Member Number:	819745
Statement Period:	05/01/26 to 05/31/26
Page:	2 of 3

BUSINESS VALUE CHECKING continued

Deposits

Post Date	Amount	Description
05-13	188.95	External Deposit RLERPD AquaKnigh - RLERPD Aqu ST-LOR7O8X4S5Z0
05-13	226.66	External Deposit BANKCARD - MTOT DEP 422369770009681
05-14	2,109.78	External Deposit BANKCARD - BTOT DEP 422369770009681
05-14	28,860.00	ATM Deposit SAFE CREDIT UNION 4636 WATT AVE NORTH HIGHLANDS CAUS
05-15	188.95	External Deposit RLERPD AquaKnigh - RLERPD Aqu ST-W2Q9L0S5H0Z9
05-15	231.93	External Deposit BANKCARD - BTOT DEP 422369770009681
05-18	157.08	External Deposit BANKCARD - BTOT DEP 422369770009681
05-19	323.53	External Deposit BANKCARD - BTOT DEP 422369770009681
05-20	379.40	External Deposit BANKCARD - MTOT DEP 422369770009681
05-21	251.03	External Deposit BANKCARD - BTOT DEP 422369770009681
05-21	12,465.00	Deposit
05-22	1,227.20	External Deposit BANKCARD - BTOT DEP 422369770009681
05-24	28,544.33	ATM Deposit SAFE CREDIT UNION 2761 DEL PASO RD, SUITESACRAMENTO CAUS
05-26	1,339.98	External Deposit BANKCARD - BTOT DEP 422369770009681
05-26	156.50	External Deposit BANKCARD - BTOT DEP 422369770009681
05-26	535.13	External Deposit BANKCARD - BTOT DEP 422369770009681
05-27	155.92	External Deposit BANKCARD - BTOT DEP 422369770009681
05-28	235.04	External Deposit BANKCARD - BTOT DEP 422369770009681
05-29	231.93	External Deposit BANKCARD - BTOT DEP 422369770009681

Fees & Withdrawals

Post Date	Amount	Description
05-01	-269.18	External Withdrawal BANKCARD - MTOT DISC 422369770009681
05-01	-82,972.46	Check 145
05-04	-14.70	External Withdrawal AUTHNET GATEWAY - BILLING 148422857
05-14	-16.00	External Withdrawal RLERPD AquaKnigh - RLERPD Aqu ST-X9X7I7B0E6U0
05-29	-94,190.37	Check 146

Checks Paid

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
145	05-01	82,972.46	146	05-29	94,190.37			

BUSINESS SHARE SAVINGS

Account Number: 20581974500

Beginning Balance:	0.00	Joint Owners/Authorized Signers:	Micah B Heller Lisa L Burnham-Morris Annette S Hernandez
Ending Balance:	0.00		
		Year to Date Dividends:	0.00
		Annual Percentage Yield Earned:	0.00%
		For Period 05/01/26 to 05/31/26	



**Rio Linda Elverta
Recreation and Park District**

AGENDA REPORT

Item #5

TO: Board of Directors
FROM: Don Davidson, Parks Supervisor
REPORT DATE: June 3, 2026
MEETING DATE: June 17, 2026
SUBJECT: **Monthly Park Maintenance Report – May 2026**

Events/Rental

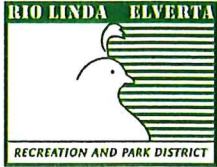
- Three events at the Community Center
- Two events at the Depot
- One event at Babe Best Park

Staff Daily Assignments

- Maintained two facilities for all contractors and meetings
- Staff have been completing our weekly contract for SAFCA.
- Every morning Staff removes trash and makes sure our parks are safe for our community.

Additional Assignments

- Graffiti continues to be an issue at Northbrook Park, but staff are diligent at cleaning it up.
- The Farmer's Market has begun
- Staff are working on irrigation at this time of year. We had a leak at Babe Best but were able to repair it quickly.
- Park safety is staff's number one priority, we replaced two parking bumpers at Hayer Park.
- Staff repaired Several 1x1 slats on the gazebo at the Community Center.
- Staff cut and chipped several large branches both at the Depot and Babe Best Parks.
- Staff met with Live Barn on multiple occasions.
- Staff moved Quilters from the Depot to the Community Center in preparation for summer camp.
- Staff have begun annual oil changes on all vehicles.
- Staff replaced a hub on one of our large Equipment Trailers.
- Staff weeded and performed general clean up at the triangle of the old fire house.
- Parks Make Life Better!!!!



RIO LINDA ELVERTA RECREATION & PARK DISTRICT

AGENDA REPORT

Item #6

TO: Board of Directors
FROM: Yanni Lagge- Recreation Supervisor
REPORT DATE: June 9, 2026
MEETING DATE: June 17, 2026
SUBJECT: Recreation Division Monthly Report –May 2026

Recommended Action: Receive and file the Monthly Recreation Division Report for May 2026.

ADMINISTRATION

- Summer camp staff have completed training and are fully prepared for the first day of camp on Monday, June 8.
- Lifeguard training is scheduled for June 10-11 to ensure staff are ready for pool opening.

SPECIAL EVENTS

- **Pool Bash- Opening Day of the Pool!** Opens June 12, 4:00pm-8:00pm. The Rio Linda Lion's club is sponsoring by providing a free meal.
- **Pool Movie Night** is Saturday, June 27. The movie playing will be Surfs Up.

COMMUNITY PROGRAMS

Youth Programs:

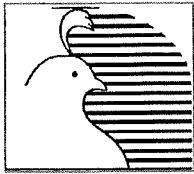
- Swim lessons begin Monday, June 15, and are nearly full.
- Summer camp is off to a great start with a full roster, a variety of activities, and two exciting field trips planned for the season.

Adult Programs:

- Water Aerobics will begin on June 15 and will be held on Mondays and Wednesdays from 5:00-6:00pm.
- Senior programs will be hosting a BBQ on June 30

FACILITY RENTALS

- **June Rentals** – 1 facility rental.



**RIO LINDA ELVERTA RECREATION
AND PARK DISTRICT**

AGENDA REPORT

Item #7

TO: Board of Directors
FROM: Mike Heller, General Manager
REPORT DATE: June 11, 2026
MEETING DATE: June 17, 2026
SUBJECT: General Manager's Report for May/June 2026

Recommendation:

That the Board of Directors receives the report for file.

Discussion:

1. The General Manager was part of a webinar hosted by the U.S. Department of Housing and Urban Development (HUD) – Office of Community Planning and Development. This was an introduction for the usage of funds from the \$2,000,000.00 grant for Central Park.
2. Director Read and the General Manager met with Senator Ashby regarding the Prop 4 grant and submitted a request to the Senate for \$6,000,000.00 for the Central Park Project. It would appear that due to circumstances beyond the District's control, we will not qualify on two major benchmarks for the Prop 4 grant being offered through California State Parks. The meeting with Senator Ashby went well and she would like to continue the discussion with other ideas about the land surrounding Central Park.
3. Don Davidson's last day working with the Park District will be June 17th. He will be taking some Admin and Vacation time making his official last day on July 2nd. The Recreation and Park District is proud to name Aaron Prescott as the District's new Parks Supervisor. Mr. Prescott has been with the District since 2020 and has grown into the position. We will all miss Don, but please join us in welcoming Aaron in his new position.
4. The General Manager was in Monterey from May 27-29 attending the California Association of Recreation and Park District's (CARPD) annual conference. This was a very good conference, and a lot of ideas were shared for the attendees. The District was also awarded the Cycle XX safety award.
5. On June 11th, the General Manager met with Sacramento County Supervisor Rosario Rodriguez to further discuss the County's proposal to expand SB937 as it relates to impact fee deferral by Developers until a Certificate of Occupancy. While this expansion makes sense for the developers, it still raises some concerns with the Recreation and Park District. It may not have a huge impact on our particular District, but until more information is provided, I am of the opinion that our Recreation and Park District should not approve the County's desire to pass the expansion of this Bill through the Board of Supervisors. The meeting with Supervisor Rodriguez will hopefully clear up some of the details of the County goals.

6. On June 8th, the Recreation and Park District filed a Public Records Act Request with Sacramento County requesting historical ERAF allocation and shift data directly from the county auditor. This is being spearheaded by CARPD, and the goal is to build a definitive dataset demonstrating exactly how much local revenue has been redirected away from frontline community services over the past three decades. A copy of the PRA has been attached, and we will follow up with CARPD as they work on this issue.
7. On June 7th, there was an unauthorized gathering at the Community Center Park. Numerous individuals arranged to have a "Fight Club" pop-up boxing event take place in the late afternoon. District Staff properly informed Knight Watch Security who dispatched three vehicles. Knight Watch could not handle the number of people at the park and called the Sacramento Sheriff's Office for assistance. The Sheriff's sent up a helicopter and apparently advised responding units that it appeared to be organized and orderly. Only after a second call was placed to the Sheriff's Department was there a response. After 90 minutes, the event was shut down and the park was vacated.
8. Minutes from Committee Meetings – To assist in keeping the Board up to date on the District's committees, the General Manager will attach the Minutes from any meeting that took place since the last Board Meeting to the GM's report so that Committee members may discuss during the reporting time of the District Board Meeting.

The May/June Meetings to include:

- Administration and Finance – June 8th

Skip to main content

Sacramento County

 NextRequest

Request Visibility:  Unpublished

Request 26-3816 Open



Dates

Received

June 08, 2026 via email

Requester

 Mike Heller

 mheller@rleparks.com

 810 Oak Lane Rio Linda, CA 95673, Rio Linda, CA, 95673

 9169918110

 Rio Linda Elverta Recreation and Park District

Request

Rio Linda Elverta R&P District - See attached

Timeline

Documents

 **Department assignment** Anyone with access to this request

Added: Finance.

June 9, 2026, 8:19am by Staff

 **Request opened** Anyone with access to this request

Request received via email

June 9, 2026, 8:19am by Staff

Staff assigned

Departments

Finance

Point of contact

ELISIA De BOND

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT
810 Oak Lane, Rio Linda, California 95673

ADMINISTRATION and FINANCE COMMITTEE MEETING MINUTES
Monday, June 8, 2026

Call to Order

Chairperson Moore called the meeting to order at 2:05pm. Director Lisa Morris was present as were General Manager Mike Heller and Administrative Services Supervisor Annette Hernandez. The meeting was also broadcast via Zoom communications.

General Business

Review of Minutes from the May 11, 2026 meeting

- There were no questions or comments, and it was recommended that the Minutes be forwarded to the Board of Directors for approval.

Discussion – May Financials and Compass Report

- General Manager Heller mentioned that the majority of the property tax has been received and that the District finished over budget with tax revenues.
- There were no additional comments from the Committee, and it was recommended to forward the financial statement to the Board of Directors for approval.

Discussion – Revenue Generation – CFD's with SCI Consulting

- The item was introduced by General Manager Heller, who provided a description about both a Benefit Tax and a Benefit Assessment and how either would need voter approval, but each comes with different parameters.
- Chairperson Moore requested that Staff work on the possibilities for dollars needed, projects, timelines, etc. for a Benefit Assessment.
- General Manager Heller recommended having Blair Aas from SCI Consulting join the August General Board Meeting as the District will know by then whether there will be an election in 2026 as the promotion of a Benefit Assessment will require the entire Board to be in favor of it.

Discussion – NRPA Agency Performance Review

- General Manager Heller introduced this item and gave a brief history on how the Recreation and Park District became involved with the completion of the annual survey by the NRPA.
- Chairperson Moore stated that she was impressed that budgetarily, the Recreation and Park District is in the median with the annual budget. She asked how long it took to complete the survey annually. General Manager Heller stated that it usually took 2-3 hours to complete as the survey was quite extensive.

Discussion – District Audit RFP

- General Manager Heller introduced this item and informed the Committee that the RFP drew four responses (two locally in Sacramento and two additional from the Bay Area). District Staff did reach out to the two from the Bay Area as they were a lower cost than the local firms. They will do the Audit fully remotely. District Staff desire to have the actual audit done with the Auditors on site as it answers

questions quickly and accurately. One of the two Bay Area agencies said that it would be a remote process after their initial meeting, and the second Bay Area firm did not respond to the email.

- The Committee recommended staying with a local firm to allow for an in person audit. Fechter & Company was the lowest responsive local bidder for the project and the Committee recommended continuing to work with Fechter & Company.

Discussion – Preliminary Budget for Fiscal Year 2026-2027

- General Manager Heller introduced the item and provided an overview of adjustments from the preliminary budget draft presented in May. Changes include an increase to the General Fund with the majority of Property Tax revenues collected; changes to the Capital Budget line, with the shifting of project dollars; and the other recommendations suggested by the Board of Directors.
- There will be some additional changes after the Preliminary budget is approved due to some Staffing changes with the resignation of the Parks Supervisor.
- There were no additional questions or comments, and the Committee recommended forwarding the preliminary budget to the Board of Directors for discussion at their upcoming meeting.

Items not on the Agenda

Next Meeting

Monday, July 6, 2026 – 11:30am

Adjournment

Chairperson Moore adjourned the meeting at 2:55pm



**RIO LINDA ELVERTA RECREATION
AND PARK DISTRICT**

AGENDA REPORT

Item #8

TO: Board of Directors
FROM: Mike Heller, General Manager
REPORT DATE: June 8, 2026
MEETING DATE: June 17, 2026
SUBJECT: **Approve Resolution No. 2026-08 Approving an agreement with
Fechter & Company of Sacramento, CA to conduct Auditing
Services for the District from 2026-2028**

Recommendation:

That the Board of Directors approves Resolution No. 2026-08 approving an agreement with Fechter & Company to conduct the annual audit services for the Park District.

Background:

Currently the Park District has just completed a six year agreement with an accountant firm for annual auditing services. The current agreement will expire on June 30, 2026. Staff released a Request for Proposal (RFP) on April 15, 2026 searching for qualified firms for 2026-2028. The RFP was advertised on the Districts website, and on the California Special District Association RFP Clearinghouse.

The District received four (4) responsive bids for the contract. Staff reviewed the bids with the Administration and Finance Committee and has made the recommendation to award the contract to the Certified Public Accountant firm of Fechter & Company.

Fechter & Company is familiar with the Park District, they are local, and they have a proven track record in the field.

Discussion:

There was a total of four (4) responsive bidders for the project. After review of all proposals with the Administration and Finance Committee, staff is recommending Fechter & Company be retained for audit services from 2026-2028.

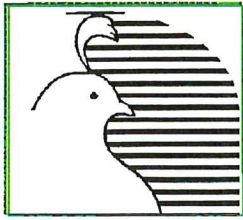
The scope of the project includes:

- Completing the District's Annual Audit.
- Submittal of work to the District with any follow up due to the County and the State.

The District has budgeted Auditing Services at \$22,300.00 for each year of the agreement.

Attachments:

1. RFP for Auditing Services
2. Fechter & Company Proposal



**RIO LINDA ELVERTA
RECREATION AND
PARK DISTRICT**

To Whom it May Concern:

The Rio Linda Elverta Recreation and Park District is accepting proposals from CPA firms to provide audit services for the District in the future. We invite your firm to submit a proposal to us by June 1, 2026 for consideration for the FY 2025-2026 Audit. A description of our organization, the services needed, and other pertinent information is as follows:

Background of Rio Linda Elverta Recreation and Park District

Rio Linda Elverta Recreation and Park District is located within a community of approximately 30,000 people. It was established in 1992 within the County of Sacramento to provide park and recreation services. General Fund annual revenues are approximately \$2,450,000.00; the organization employs 9 full time, 3 regular part time, and over 25 part time temporary/seasonal people. The organization has a June 30th fiscal year end, with a requirement to file an audited financial statement annually.

Services to Be Performed

Your proposal is expected to cover the following services:

1. Annual audit to be completed by December 1st, 2026 in compliance with the above filing requirement and meetings with finance committee or board of directors, as necessary. The final product will be a formal CAFR.
2. The audited financial statements bound with work done by District staff, including the transmittal letter, the Management Discussion and Analysis report, and a statistical section.
3. One unbound copy and one pdf to be delivered for the January 2027 Board of Directors meeting. The product goal is to qualify for the GFOA Award for Excellence in Financial Reporting.

Key Personnel

Following are key contacts for information you may seek in preparing your proposal:

Mike Heller	General Manager	(916) 991-8110
Annette Hernandez	Administrative Services Supervisor	(916) 991-5929

Requests for additional information, visits to our site, review of prior financial statements, and/or appointments with the General Manager or Administrative Services Supervisor can be arranged by calling 916-991-5929. Please return the completed proposal to Mike Heller at mheller@rleparks.com or to his attention at the address below.

*810 Oak Lane
Rio Linda, CA 95673
916/991-5929 ~ Fax 916/991-2892
www.rleparks.com*

"Ensuring Parks, Recreation, Habitat, and Open Space for our Future"

Relationship with Prior CPA Service Provider

- From 2001-2014 services were provided by Larry Bain, CPA.
- From 2015 to current services are provided by Fechter & Company

Your Response to This Request for Proposal

In responding to this RFP, we request the following information:

1. Detail your firm's experience in providing auditing services to companies in the government sector, as well as associations of a comparable size to the Rio Linda Elverta Recreation and Park District within the Sacramento region.
2. Discuss the firm's independence with respect to Rio Linda Elverta Recreation and Park District.
3. Discuss commitments you will make to staff continuity, including your staff turnover experience in the last five years.
4. Identify the five largest clients your firm (or office) has lost in the past five years and the reasons. Also discuss, in instances where loss of the client was due to an unresolved auditing or accounting matter, the process of attempting to resolve the issue(s).
5. Identify the partner, manager, and in-charge accountant who will be assigned to our assignment if you are successful in your bid and provide biographies. Indicate any complaints against them that have been leveled by the state board of accountancy or other regulatory authority, if any. Indicate any corrective actions that have been taken by the firm with respect to these people.
6. Describe how your firm will approach the audit of the organization, including the use of any association or affiliate member firm personnel and the areas that will receive primary emphasis. Also discuss the firm's use of technology in the audit. And finally, discuss the communication process used by the firm to discuss issues with the management and audit committees of the board.
7. Set forth your fee proposal for the 2025 audit, with whatever guarantees can be given regarding increases in future years.
8. Furnish standard billing rates for classes of professional personnel for each of the last five years.
9. Provide the names and contact information for other, similarly sized clients of the partner and manager that will be assigned to our organization for reference purposes.
10. Describe how and why your firm is different from other firms being considered, and why our selection of your firm as our independent accountants is the best decision we could make.
11. Include a copy of your firm's most recent peer review report, the related letter of comments, and the firm's response to the letter of comments.

Evaluation of Proposals

The Rio Linda Elverta Recreation and Park District will evaluate proposals on a qualitative basis. This includes our review of the firm's peer review report and related materials, interviews with senior engagement personnel to be assigned to our organization, results of discussions with other clients, and the firm's completeness and timeliness in its response to us.

Please submit your response to this request for proposal by June 1, 2026. We would also appreciate a response if you decline to submit a proposal.



**FECHTER
& COMPANY**
Certified Public Accountants

Proposal to Provide Audit Services to



Rio Linda Elverta
Recreation and Park District

**Prepared by:
Scott A. German, CPA
Managing Shareholder**

May 29, 2026



Craig R. Fechter, CPA, MST
(1976 - 2022)

Proposal Requested by:

Board of Directors of Rio Linda Recreation and Park District

Proposal Publish Date: April 30, 2026

Proposal Due Date: June 1, 2026

Fechter & Company Representative with contact information:

Name: Scott A German, CPA
Office phone: (916) 333-5360
Cellular phone: (916) 709-4755
Email: ScottG@FechterCPA.com
Website: www.FechterCPA.com

Description of Requested Services:

Proposal for Financial Statement Audit Services.

Preparation of the Annual Financial Transactions Report to the State Controller

Period Covered:

For the Fiscal Year Ending: June 30, 2026

Statement of Confidentiality

This proposal and supporting materials contain confidential and proprietary business information of Fechter & Company. These materials may be printed or photocopied for use in evaluating the proposed project but are not to be shared with other parties.



Craig R. Fechter, CPA, MST
(1976 - 2022)

May 28, 2026

Mike Heller
Board of Directors
Rio Linda Elverta Recreation and Park District
810 Oak Lane
Rio linda, California 95673
Email: MHiller@RLEParks.com

Fechter & Company, Certified Public Accountants, is pleased to present our proposal to provide financial statement audit services to the Rio Linda Elverta Recreation And Park District (the District). We believe the following pages provide an accurate overview of our qualifications, competence, and capacity to perform the audit services requested within the time frame required by the district.

We believe the following proposal outlines our understanding of your needs and the environment in which you work and are therefore in a unique position to provide you with high quality, insightful audit services.

This proposal is an irrevocable offer valid for 90 days after the date of the proposal. I am authorized to represent and to obligate the firm contractually to Rio Linda Elverta Recreation And Park District. We are located at 3445 American River Drive, Suite A, Sacramento, California 95864, and you can contact me by telephone at (916) 333-5360 or (916) 709-4755.

Thank-you for considering our proposal. We look forward to a long and successful working relationship with you and your management team.

Very truly yours,

Scott A. German, CPA
Managing Shareholder



Craig R. Fechter, CPA, MST
(1976 - 2022)

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Firm Qualifications and Experience

Who we are

Fechter & Company, Certified Public Accountants is a professional corporation based in Sacramento, California. All resources dedicated to the audit and tax services will be based from this location.

Since April 2005, we have built a practice providing audit, tax, and business consulting to government agencies, non-profit organizations, and small businesses with annual budgets of less than \$25 million.

Personal Service

You receive a high level of personal service with easy access to professionals who can answer your questions and facilitate the audit process.

Efficient Processes

Our staff turnover is very low. As a result, you will have the same staff from year to year, resulting in a more efficient and effective use of your staff.

Experienced Auditors

From our staff of 8 CPA's and seasoned staff, 3-4 will be assigned to perform all audit procedures. From initial planning through fieldwork to financial statement preparation, our depth of experience will be evident.

Quality Control Review

Our peer review, including a review of a specific governmental engagement, is included with this proposal. Fechter & Company has never failed a peer review and has fully implemented all required quality control procedures. Our next peer review is due in 2026.

Firm Qualifications and Experience

License to Practice in California and Firm Standing

- Since 2005, our firm has been licensed as a certified public accounting firm by the California State Board of Accountancy.
- All key professional staff are properly licensed in California.
- Our firm has had no disciplinary action taken or pending since its inception in 2005.
- We have no prior substandard audit work or unsatisfactory performance pending with the State Board of Accountancy or other related professional organizations.

Independence

- Our firm is independent of the District as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards.
- If we assist with the preparation of reconciliations, details or any activity where it can be construed that we are making decisions for management, our independence can be impaired. We will work with District staff to maintain independence while providing appropriate assistance in the preparation of your financial statements from the County of Sacramento COMPASS system.
- All professional staff in our firm meet the independence requirements of the American Institute of Certified Public Accountants and the Government Auditing Standards, 2003 revision, published by the U.S. General Accounting Office.
- Our firm has no history or professional relationships with the District or its personnel that would compromise our independence.

Insurance

- We carry the requisite insurance coverage.
- A copy of our current Liability Insurance Certificate is included with this proposal.

Continuing Education

All of our staff are required to maintain their continuing education at levels necessary to provide services to governmental clients. We require a minimum of 40 hours of total education time each year, including 24 hours of government specific topics.

Firm Qualifications and Experience

Technology and Data Security

For a Firm our size, Fechter & Company takes effective use of technology very seriously by partnering with Thomson Reuters for the following audit tools:

- Engagement Manager – Audit workflow management and processing tools.
- Guided Assurance – Audit methodology tools.
- CoCounsel – Artificial Intelligence tools used for research and analysis of large documents and agreements.
- AI Analyze – Allows us to connect to various software programs and perform detailed analysis and sample selection. *Used only with client permission.*

Fechter & Company takes data security very seriously. To that end:

- All laptop computers are secured with strong passwords, multifactor authentication and biometrics where available which is enhanced with advanced cyber security software.
- All data is secured behind advanced firewalls, all service providers supply us with positive SOC reports
- All staff take monthly training to keep them alert for phishing and other data security issues

Our firm leverages our partnership with Thomson Reuters to provide access to the advanced research tools and other resources helping us to proactively inform our clients about potential changes in accounting legislation and standards.

Remote Work Capabilities

We have the capability of performing your audit 100% remotely. However, we believe that there is often value in seeing our client's staff and facilities to place the numbers we audit in context.

Since 2018, our firm has been working to improve our ability to work on audits in a remote environment. Not only has this process been a benefit to our staff by providing them with more flexibility and work/life balance, it has allowed us to be more efficient in how we work with our clients.

- Our audit software, Engagement Manager, is securely accessed through services provided by Thomson Reuters. We have access to your audit file from wherever we are.
- Thomson Reuters GoFileRoom allows us to securely accept files from clients through the ClientFlow portal, place documents directly in our audit file and

Firm Qualifications and Experience

provide access to documents to all that need them.

- Emphasis on Data Security. All of the systems are protected by strong enforced passwords which follow federal security standards. This is supported by the following security systems:
- Strong Password manager: All staff are required to use our password manager for all Firm and Client passwords.
 - Our password manager allows for random passwords up to 100 characters in length protected in a “vault” that locks each individual entry with a 256-bit encryption key supported by multifactor authentication procedures.
 - Passwords are changed routinely and changes are monitored by management.
 - Phishing security prevention and training. All staff are required to take monthly micro-trainings on phishing and other security risks.

Other Affirmations

- We know of no conflicts of interest with the District or any of its personnel.
- We will notify you with any changes that occur with our peer review or license status.

Statement on Outsourcing

Many accounting firms, faced with the current CPA shortage, are outsourcing work to overseas locations.

We believe California based government agencies and non-profits should work with California professionals.

As a result, ***WE DO NOT OUTSOURCE WORK TO FOREIGN COUNTRIES.***



Engagement Staffing

Engagement Partner

Mr. Michael Fink, CPA will lead the audit. Mr. Scott German, CPA and Ms. Joanne Berry, CPA will provide alternate primary partner and independent review of the files to assure the highest quality product.

Engagement Manager

Mr. Joshua Jackson, CPA will be the in-charge accountant with new staff as needed.

We recognize the District's need for staff consistency. You will work with the same principals and whenever possible the same staff each year.

Relevant Experience and References

Similar Engagements with Local Governments

This is a representative list of California governmental agencies our firm has served over the last three (3) years. Contacts and email addresses will promptly be provided upon request.

Approximately 65% of our audit clients are governmental entities.

Rio Linda Elverta Recreation and Park District
Carpinteria-Summerland Fire Protection District
Carpinteria Sanitary District
Ojai Sanitary District
Montecito Fire Protection District
Clarksburg Fire Protection District
El Dorado LAFCO
Placer County Resource Conservation District
Rio Alto Water District
Rural North Vacaville Water District
Fair Oaks Recreation and Park District
Alpine Fire Protection District
East Contra Costa Irrigation District
East Side Mosquito Abatement District
South Lake County Fire Protection District
Sylvan Cemetery District
Bayshore Sanitary District
District of Loomis
Turlock Mosquito Abatement District
Fair Oaks Cemetery District
Davis Public Cemetery

Relevant Experience and References

References from Similar Type Agencies

Carmichael Recreation and Park District Carmichael, California	Fair Oaks Recreation and Park District Fair Oaks, California
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Contact information:

Mike Heller
 General Manager
 Carmichael Recreation and Parks District
 5750 Grant Avenue
 Carmichael, California 95608
mheller@rleparks.com

Scope of audit work:

Annual audit of the financial statements.
 Hours Annually: 150

Partner: Joanne Berry, CPA

Fiscal Years Completed:

2016-2025

Contact information:

Jennifer Larkin
 Administrative Services Manager |
 Fair Oaks Recreation & Park District
 4150 Temescal Street
 Fair Oaks, California 95628
 916-633-0560
jlarkin@forpd.org

Scope of audit work:

Annual audit of the financial statements.
 Hours Annually: 125

Partner: Scott German, CPA

Fiscal Years Completed:

2024, 2025 2026 in progress

Other Park and Community Service District Experience

Ambrose Recreation and Park District
 Ambrose, California

Granada Community Services District
 El Granada, California

Fees and Expenses

Standard Hourly Billing Rates for Professional Personnel

	Professional Fees Per Hour	
	Standard Quoted	
Partner	\$ 325	\$ 260
Manager	\$ 275	\$ 220
Professional Staff	\$ 175	\$ 140
Clerical/Support Staff	\$ 75	\$ 60

Note our standard rates have not changed since 2022

Total All-Inclusive Maximum Price Proposed Fee Schedule

	Hours	Hourly Rate	2026
Base audit fees:			
Partner	8	\$ 260	\$ 2,080
Manager	40	\$ 220	8,800
Professional Staff	50	\$ 140	7,000
Clerical/Support Staff	3	\$ 60	180
Total base audit fees	<u>101</u>		<u>\$ 18,060</u>

Based on detailed information provided by the District provide assistance with compilation and review of required elements of GASB 98 annual comprehensive financial report

2,000

State Controller Annual Report of Financial Transactions

1,800

Total audit fees before adjustment

\$ 21,860

Net professional Fees

\$ 21,860

Plus allowance for out-of-pocket expenses (Note 1)

500

Total all-inclusive maximum price fee

\$ 22,360

Omits pennies so some rounding errors are present.

Note 1 - Expenses are invoiced as incurred at actual amounts, this is our best estimate of what we expect to incur at the time of proposal. Expenses will be invoiced at actual up to this amount.

The above fees anticipates that your books and records will be audit ready on scheduled dates. Should there be additional unanticipated work to be completed, rescheduling as a result of your staff's time, or other situations that require additional time on our part, will result in additional fees. Based on the results of our past few years, we have adjusted the hours to reflect the level of service requested by the District's staff.

You will be notified of any change in fees prior to us performing additional work.

Audit Process Overview

The following provides an overview of our audit process. It is imperative for you to understand that each client and each fiscal year presents the possibility for unique situations and challenges. Our planning procedures are geared to making sure we identify risks to be addressed at the beginning of the engagement.

Requirements Requested in the Proposal

The District is requesting that the auditor express an opinion on Noth Highlands Recreation and Park District's presentation of its financial statements in accordance with accounting principles generally accepted in the United States of America using Generally Accepted Audit Standards. The District is **NOT** requesting the auditor to follow Yellow Book audit standards.

The engagement will be divided into the following segments:

The engagement will be divided into the following segments:

- Phase 1: Audit Planning
- Phase 2: Evaluation and Testing of Internal Controls and Compliance
- Phase 3: Fieldwork/Substantive Testing
- Phase 4: Reporting/Wrap-up

Phase 1: Audit Planning

Planning includes obtaining an understanding of the entity and its environment, including its internal controls, making an initial assessment of audit risks, new situations, determining materiality and developing the overall extent of our procedures and the timing of the engagement work.

Audit planning typically consists of the following procedures performed by the engagement team:

- Update our understanding of the District's current situation
- Planning meetings with District personnel
- Review new accounting pronouncements
- Review new or updated District policies and procedures
- Identify federal and state awards
- Review minutes of District's Board
- Develop preliminary risk assessments and audit plan
- Communicate audit request list and timeline to the District

Audit Process Overview

Laws, Regulations and Contracts

An integral task during our planning of the District's audit, we will determine the extent of testing for various laws and regulations. Determination of which areas to test are based on review of enabling legislation at the District, County and State level and review of any federal and state grants for appropriate compliance requirements. We will also consult with District management and staff to identify any contracts or agreements that are in place that may have a significant impact on the financial statements and adjust our audit plan accordingly.

Risk Assessment

During the audit planning phase, the audit team develops an audit plan utilizing a risk-based audit approach. Starting with a detailed review of the potential risk of material misstatement, we customize audit programs targeting areas of higher risk.

During this planning phase, we will work management and staff at the District to identify areas of higher risk, as well as other areas that they may want us to focus on during our audit.

Required Client Participation

Based on the requirements of our audit plan, we will also provide the District with a list of schedules, reconciliations and documents to be compiled by the District's staff that we will require to be ready **before** we will start final audit procedures. Any delay in receipt of this information will delay the audit completion.

Communication with Board and Management Personnel

In addition to meeting with management and staff, we will **communicate directly** with the District's Board members to explain our respective responsibilities, identifies risks and request members notify us of any concerns or additional areas of audit emphasis they may want us to pursue.

Audit Process Overview

Phase 2: Evaluation and Testing of Internal Controls and Compliance

Phase 2 typically consists of 1-2 days to evaluate and tests of internal controls, commonly referred to as interim audit testing. This phase is typically performed by the audit manager and seniors as well as one to two staff members onsite. Following completion of this phase, we will make any final adjustments to the audit process based on the work completed.

Procedures normally consist of the following:

- Reviewing and evaluating the District's internal control structure
 - Review policies and procedures
 - Conduct interviews with various staff members
 - Review the District's Information Technology environment
- Meet with members of the District Board and staff individually to discuss audit risks
 - Identify key controls in significant transaction classes
 - Review adopted budgets and budget amendments
 - Perform walkthroughs and tests of controls
 - Purchasing and disbursement procedures
 - Revenue collection and reconciliation with the County
 - Payroll and pension

Internal Controls

Effective internal controls are vital to the District's operating environment to ensure compliance with both financial and nonfinancial objectives. Our evaluation of internal controls includes reviewing adopted policies as well as formal and informal communications with various District employees. These discussions allow the audit team to evaluate any deviations in practices from policy. As part of the evaluation process, we will make both formal and informal recommendations for improvements based on any weaknesses that are identified.

The audit planning phase includes evaluating significant transaction classes, identifying what could go wrong, and key controls in place to address these identified risks. Our internal control testing includes testing that these key controls are operating effectively to either prevent or detect any of the identified risks. The internal control testing also includes tracing the individual transaction through the District's systems to ensure the proper reporting objectives are met.

Audit Process Overview

Our controls evaluation and testing include obtaining an understanding of the computer software used by the District and tracing sample selections through the system to determine the desired control outcomes are being achieved. We may request read-only audit access to the District's Financial Management Software to verify the accuracy of postings to the system for our testing selections. Additionally, we will employ the system throughout the audit to query data and run reports for analysis. As our audit technology progresses, we will begin to leverage the benefits of Artificial Intelligence tools to help us analyze more transactions for potential errors and fraud in the time we have available, thus providing you with higher quality audit results without increases in fees.

After controls have been documented, evaluated and tested, we will finalize the District's audit plan. Audit programs will be tailored to fit the specifics of the District's accounting processes and systems. The Firm's workpaper management software allows for real-time updates and customization of audit programs as additional risks are identified during the audit process.

Other phase 2 considerations

Sampling

Fechter & Company has developed sample sizes and sampling techniques under the guidelines of generally accepted auditing standards, as well as governmental auditing standards. Random statistical samples are generally used for control testing. Additionally, more targeted, stratified sampling techniques are used in selection of purchasing transactions to ensure all levels of the District's purchasing policy requirements are tested.

Sampling for Compliance Testing

Similar to our sampling techniques for general audit procedures, sampling will also be used for testing compliance, including single audit testing when necessary. Fechter & Company follows audit guidance for sampling, including sample size determination, appropriate sample population and attributes to be tested. To provide for an efficient single audit process, dual-purpose tests of controls and compliance are often used in single audit testing to limit the volume of documents that the District must provide to the auditors for review.

Audit Process Overview

Phase 3: Fieldwork/Substantive Testing

Substantive testing is performed by all members of the engagement team with direct manager involvement followed by partner review.

Below is a summary of various substantive testing procedures that may be used:

- Detailed testing of transactions and balances
- External confirmations of account balances
- Sampling of significant account activity
 - Capital asset additions and deletions
 - Accounts payable payments near year end
 - Manual journal entries
 - Revenues and receipts near year end
 - Disbursements and expense testing
- Review and testing of bank reconciliations
- Verify compliance with relevant California Statutes
- Verify compliance with debt covenants
- Review fund balance and net position for proper classification
- Verify inventory of vaults
- Compare activity to the County reports
- Perform detailed analytical procedures
- Detailed testing of grants, including single audit testing, when necessary

To provide an efficient and effective audit for the District, our substantive audit procedures will focus on areas of higher risk, be based on internal control testing, and preliminary testing in Phases 1 and 2.

The engagement partner and manager perform workpaper reviews during fieldwork to ensure all questions and documentation are completed prior to the end of substantive testing. Our goal is to complete substantive testing with as few open items as possible when we complete fieldwork.

Our firm structure allows for the majority of audit work to be completed by staff with managers and partners involved in all aspects of the District's audit process.

Audit Process Overview

Other phase 3 considerations

Type and extent of analytical procedures

Analytical procedures allow us to consider the context of the numbers and how they related to other audit areas. We will use analytical procedures in all areas of the audit. Initially, we will perform analytical procedures to assist us in identifying areas of risk for which substantive procedures will be performed. For certain areas, especially revenues and expenses, we will also utilize analytical procedures as part of our substantive testing. In the final stages of the audit, we will use analytical procedures as part of our final review of the audit to make sure the financial statements “make sense”.

Phase 4: Reporting

Reporting is typically performed by the engagement partner and manager.

Below are the various reporting procedures completed:

- Draft financial statements and footnote disclosures
- Draft audit and compliance reports
- Complete Internal Independent Quality Review
- Present management letter to management, including exit conference
- Present final annual report to District Board

Report preparation also includes the completion of a disclosure checklist to ensure all required financial disclosures are complete and meet governmental accounting standards. Our independent quality review is done to provide a detailed, technical review of all reporting requirements.

During the reporting process, we will develop our management letter. Our process to produce a meaningful management letter is to review the District’s processes and internal controls to identify any compliance violations to include in the letter. Additionally, our staff will work with management to identify any areas of weakness or ways to improve the District’s internal control structure. These comments are discussed with management prior to finalizing the letter.

Audit Process Overview

Report finalization and final analysis

Prior to finalizing the financial statements, we will perform a second comparison of current year results with prior year results and budgetary expectations to actual results. Performing these tests subsequent to the audit work provides additional assurance that the financial statements are free of material misstatement.

Report delivery and Board of Director's presentation

We will deliver our report in person or via video conference systems, to the Board of Directors. We will also attend a board meeting as requested to answer questions that the Board may have. Our aim is to create an open line of communication between our firm and your organization so the Board feels comfortable asking for help with any questions or issues that may arise during the year.

Identification of potential problems

While we do not anticipate problems, we know that changes in circumstances occur. We believe it is imperative that we anticipate any major audit problems that will cause delays in issuance of the audit report and plan for them. We will commit to issuing our final reports in a timely and efficient manner, provided we can successfully navigate potential difficulties summarized below:

Based on prior experiences, the following difficulties may cause delays:

- New accounting or GASB standards.
- Confirmations that we repeatedly send to confirmation sources, such as long-term debt, cash or grant confirmations.
- Failure of client personnel to respond to our questions and needs in a timely manner.
- Books that are not appropriately closed and require numerous adjustments.

Audit Process Overview

Steps to address anticipated issues

In order to address these frequent issues, below are steps that we attempt to take with each client:

- Proactively inform you of major GASB standard changes that will take place in future years.
- We attempt to tackle confirmations as early as we can in the audit process. Confirmations are an integral part of every audit and must be pro-actively managed. We attempt to start this process early on and then we automatically follow up with each confirmation source every couple of weeks. If we do not hear back from a source after a couple of attempts, we will follow up with you or plan for the performance of alternative procedures which may result in additional fees.
- We understand that nearly every audit results in a set of open items. We also understand that client staff are busy with their important day-to-day jobs. We attempt to follow up on open items regularly to make sure requests are fulfilled and work to alleviate any unnecessary requests.
- If we encounter serious delays in prior years, we will follow up with District staff well before an audit is scheduled to make sure we are able to assist where necessary to assure proper closing of the books.

Proposed Schedule

While the final schedule will be worked out with you and your staff each year, we anticipate the following to be representative of our proposed schedule:

Phase 1:	Audit Planning	Award to August
Phase 2:	Evaluation and Testing of Internal Controls and Compliance	July to August
Phase 3:	Fieldwork/Substantive Testing	September
Phase 4:	Reporting/Wrap-up	September to December

Certificates of Insurance-Samples

Current certificates will be provided upon request

ACORD **CERTIFICATE OF LIABILITY INSURANCE** DATE ISSUED 03/04/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER: CALICO Mutual Insurance Company
1300 Gateway Blvd., Suite 200
San Mateo, CA 94404

INSURER: Fedor & Company, CPA
3445 American River Drive, Suite A
Sacramento, CA 95844

INSURER B: CNA Mutual Insurance Company

COVERAGES: CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR ANY PERIOD, THE INSURANCE AFFORDED BY THE POLICES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

TYPE OF INSURANCE	INSURER	POLICY NUMBER	INSURANCE PERIOD	AMOUNT	COVERAGE
COMMERCIAL GENERAL LIABILITY					<input type="checkbox"/> BODILY INJURY <input type="checkbox"/> PROPERTY DAMAGE <input type="checkbox"/> PRODUCTS AND COMPLETED OPERATIONS <input type="checkbox"/> PERSONAL AND ADVERTISING INJURY <input type="checkbox"/> GENERAL AGGRIEVANCE <input type="checkbox"/> PRODUCTS-COMPLAINT <input type="checkbox"/> OTHER
AUTOMOBILE LIABILITY					<input type="checkbox"/> BODILY INJURY <input type="checkbox"/> PROPERTY DAMAGE <input type="checkbox"/> UNINSURED/UNDERINSURED MOTORIST <input type="checkbox"/> EXCESS LIABILITY <input type="checkbox"/> DEFENSE
EMPLOYERS COMPENSATION AND EMPLOYERS LIABILITY					<input type="checkbox"/> SICKLEAVE <input type="checkbox"/> SHORT-TERM DISABILITY <input type="checkbox"/> LONG-TERM DISABILITY <input type="checkbox"/> BENEFIT COORDINATION <input type="checkbox"/> EMPLOYERS LIABILITY <input type="checkbox"/> DEFENSE
A Professional Liability		CALL11917	12/31/2024	12/31/2025	Per Claim: \$1,000,000 Aggregate: \$2,000,000

DESCRIPTION OF OPERATIONS (LOCATIONS) (VEHICLES) (ACCORD TO AUTOMOBILE INSURANCE), SHOULD BE OBTAINED FROM ISSUING COMPANY'S WEBSITE.

Should any of the above described policies be canceled before the expiration date thereof, CAMICO will mail 30 days written notice to the certificate holder.

CERTIFICATE HOLDER: Fedor & Company, CPA
3445 American River Drive, Suite A
Sacramento, CA 95844

CANCELLATION: SHOULD ANY OF THE ABOVE DESCRIBED POLICES BE CANCELED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE: *[Signature]*

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ACORD **CERTIFICATE OF LIABILITY INSURANCE** FECHT-1 DATE ISSUED 03/04/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER: Coastal Valley Insurance Serv. Lic. 0848546
2941 Serrano Blvd Ste 143
Rancho Cordova, CA 95742
Anthony R. Telford

INSURER: American Employers Preferred Ins. Co.

COVERAGES: CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR ANY PERIOD, THE INSURANCE AFFORDED BY THE POLICES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

TYPE OF INSURANCE	INSURER	POLICY NUMBER	INSURANCE PERIOD	AMOUNT	COVERAGE
COMMERCIAL GENERAL LIABILITY		610-0Y335074-24-42	07/06/2024	07/06/2025	<input checked="" type="checkbox"/> BODILY INJURY <input checked="" type="checkbox"/> PROPERTY DAMAGE <input type="checkbox"/> PRODUCTS AND COMPLETED OPERATIONS <input type="checkbox"/> PERSONAL AND ADVERTISING INJURY <input type="checkbox"/> GENERAL AGGRIEVANCE <input type="checkbox"/> PRODUCTS-COMPLAINT <input type="checkbox"/> OTHER
AUTOMOBILE LIABILITY		610-0Y335074-24-42	07/06/2024	07/06/2025	<input type="checkbox"/> BODILY INJURY <input type="checkbox"/> PROPERTY DAMAGE <input type="checkbox"/> UNINSURED/UNDERINSURED MOTORIST <input type="checkbox"/> EXCESS LIABILITY <input type="checkbox"/> DEFENSE
EMPLOYERS COMPENSATION AND EMPLOYERS LIABILITY		EG53211001	07/06/2024	07/06/2025	<input checked="" type="checkbox"/> SICKLEAVE <input checked="" type="checkbox"/> SHORT-TERM DISABILITY <input checked="" type="checkbox"/> LONG-TERM DISABILITY <input type="checkbox"/> BENEFIT COORDINATION <input type="checkbox"/> EMPLOYERS LIABILITY <input type="checkbox"/> DEFENSE

DESCRIPTION OF OPERATIONS (LOCATIONS) (VEHICLES) (ACCORD TO AUTOMOBILE INSURANCE), SHOULD BE OBTAINED FROM ISSUING COMPANY'S WEBSITE.

Should any of the above described policies be canceled before the expiration date thereof, 10 days notice of cancellation for non-payment of premiums.

CERTIFICATE HOLDER: For Verification Purposes Only

CANCELLATION: SHOULD ANY OF THE ABOVE DESCRIBED POLICES BE CANCELED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE: *[Signature]*

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Peer Review Results

Following the death of our Founder, the Firm experienced various difficulties in completing our 2023 Peer Review. The Firm has implemented a new quality control system as a result of our 2023 Peer Review.


SPAFFORD AND LANDRY CPAs
HERE TO MAKE THE COMPLEX SIMPLE.

Patrick D. Spafford, CPA
Todd C. Landry, CPA
MEMBER OF THE CALIFORNIA BOARD OF ACCOUNTANTS
MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

To Fechter & Company, CPAs
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Fechter & Company, CPAs, (the firm) in effect for the year ended March 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/peerreview. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remedialing weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design and compliance with the firm's system of quality control based on our review.

Required Selection and Considerations

Engagements selected for review included audits performed under Government Auditing Standards, and compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

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Deficiencies Identified in the Firm's System of Quality Control

We noted the following deficiencies during our review:

Although the firm's quality control document properly identifies the requirement for monitoring, the firm was not aware of guidance requiring the performance of monitoring on an annual basis. If the firm's monitoring had been performed on an annual basis, the deficiencies noted below may have been discovered and corrected.

The firm's quality control policies and procedures address engagement performance and documentation procedures using a third-party practice aid. While the firm has reliable third-party practice aids, they did not use them effectively. This contributed to governmental and not-for-profit audit engagements, including audits performed under Government Auditing Standards and compliance audits under the Single Audit Act, did not conform to professional standards in all material respects in the areas of independence, risk assessment, analytical review, documentation of certain audit procedures performed and for a compliance audit under the Single Audit Act, documentation of testing specific to a compliance audit, including fraud considerations. For several review engagements, documentation of expectations as it relates to analytical review was missing and one review engagement did not properly document management inquiries. This resulted in these engagements not being performed in accordance with professional standards.

Opinion

In our opinion, except for the deficiencies previously described the system of quality control for the accounting and auditing practice of Fechter & Company, CPAs in effect for the year ended March 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiencies (not)*, or *fail*. Fechter & Company, CPAs, has received a peer review rating of *pass with deficiencies*.

Spafford & Landry, Inc.

October 26, 2023

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RESOLUTION NO. 2026-08

RESOLUTION OF THE BOARD OF DIRECTORS OF THE RIO LINDA ELVERTA RECREATION AND PARK DISTRICT APPROVING A CONTRACT WITH FECHTER & COMPANY OF SACRAMENTO, CA TO PROVIDE AUDIT SERVICES FOR THE DISTRICT FROM 2026-2028

WHEREAS, the current agreement for Audit services with the Recreation and Park District is about to expired, and;

WHEREAS, Staff released a Request for Proposals (RFP) for Audit Services on April 15, 2026 with final submissions due on June 1, 2026. The RFP was advertised on the Recreation and Park District website and the California Special District Association RFP Clearinghouse, and;

WHEREAS, there were a total of for responsive bidders for this project. Staff reviewed the submissions with the Administration and Finance Committee and is recommending Fechter & Company to be retained for the District's Auditing needs from 2026-2028, and;

WHEREAS, Fechter & Company is familiar with the Rio Linda Elverta Recreation and Park District and provided the most comprehensive proposal for the District's Auditing needs, and;

THEREFORE, IT IS HEREBY RESOLVED, that Fechter & Company, a certified public accountant firm, be awarded the three year contract for Auditing Services. The scope of the project includes:

1. Completing the District's Annual Audit
2. Submittal of work to the District with any follow up due to the County and the State.

BE IT FURTHER RESOLVED that the contract will not exceed a price of \$22,300.00 annually for the length of the agreement. This has been budgeted from the District's Administrative Services.

PASSED AND ADOPTED by the following vote on June 17, 2026.

AYES:

NOES:

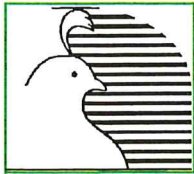
ABSTAIN:

ABSENT:

ATTEST:

Wayne Del Nero
Chairperson, Board of Directors

Lisa L. Morris
Secretary, Board of Directors



**RIO LINDA ELVERTA RECREATION
AND PARK DISTRICT**

AGENDA REPORT

Item #9

TO: Board of Directors
FROM: Annette Hernandez, Administrative Services Supervisor
REPORT DATE: June 8, 2026
MEETING DATE: June 17, 2026
SUBJECT: **Public Hearing of the Rio Linda Elverta Recreation and Park District's Preliminary Fiscal Year 2026-27 Budget and adopting Resolution No. 2026-09 approving the Preliminary Budget for Fiscal Year 2026-27**

Recommendation:

That the Board of Directors adopt Resolution No. 2026-09, approving the Fiscal Year 2026-2027 Preliminary Budget.

Background:

The preliminary proposed budget was presented to the Administration and Finance Committee on May 11, 2026 and again on June 8, 2026. It was brought before the Board of Director's at their May meeting. After discussion and recommendations, Staff made amendments to the Budget. This document was originally reviewed by the Board of Directors on May 20, 2026.

Discussion:

The proposed fiscal year 2026-2027 preliminary budget has been prepared using the most recent information provided by the County Assessor's Office.

Property Tax Revenues:

- The District is recommending to budget a small percentage change (>1%) of property tax as was received in 2025-26 \$1,385,000.00

Salaries and Employee Benefits:

- Administration and Parks Division Salaries and benefits \$1,196,841.00

Services and Supplies:

- Administration and Parks Divisions \$863,445.00
- Recreation Division (includes Recreation Salaries) \$456,389.00

Recreation Fees:

- Recreation Revenue for FY 2025-2026 is projected to be \$646,095.00

Contingency Reserves:

- Unrestricted – Deferred Maintenance (ADA) \$65,000.00

Capital Equipment:

- Bucket Lift, Sod Cutter for the Parks Division and Rec Van (SAFCA) \$125,000.00

Capital Building Improvements:

- Exterior of Depot Building – Paint \$10,000.00

Capital Land Improvements:

- Bleachers – Babe Best and Westside Park \$50,000.00
- Northbrook and Community Center Cameras \$17,500.00

Fund Balance:

- A budgeted fund balance will be approximately \$605,178.00

Attachments:

- Public Hearing Announcement

**RIO LINDA ELVERTA RECREATION AND
PARK DISTRICT
810 OAK LN
RIO LINDA CA 95673**

PUBLIC HEARING

The Rio Linda Elverta Recreation and Park District (RLERPD) Board of Directors will hold a Public Hearing to discuss and approve the 2026-27 fiscal year preliminary budget. The Public Hearing will be held during the regularly scheduled monthly general Board Meeting in Rio Linda, CA on Wednesday, June 17, 2026 at 6:00 pm at the Depot Building, 6730 Front Street; Rio Linda, CA 95673. This meeting may also be viewed via Zoom video conference

The public is invited to attend and may address the RLERPD Board of Directors. Oral comments will be limited to two (2) minutes or less. The public may also submit their written comments at the Public Hearing or by June 12 for the Board's consideration prior to 2026-27 budget preparations. To attend please appear at the Depot Building on June 18th. To watch the meeting electronically of the meeting, the public may log into the following link for access to the Zoom meeting:

<https://us02web.zoom.us/j/85292792797?pwd=HRE0FJqSQac3uOuysyUa8oqZ72myHP.1>
Meeting ID: 852 9279 2797
Passcode: 451806

Written comments may be sent to the District by mail or email to Mike Heller, General Manager, Rio Linda Elverta Recreation and Park District. 810 Oak Lane, Rio Linda, CA 95673. Or by email at mheller@rieparks.com

Ad#: 107740 — Pub: 06-05-26 06-12-26

RESOLUTION 2026-09

RESOLUTION OF THE BOARD OF DIRECTORS OF THE RIO LINDA ELVERTA RECREATION AND PARK DISTRICT ADOPTING THE PRELIMINARY BUDGET FOR FISCAL YEAR 2026-2027

WHEREAS, the Rio Linda Elverta Recreation and Park District Board of Directors approved a Preliminary General Fund Budget in a public meeting on June 17th, 2026; and

NOW THEREFORE, BE IT RESOLVED, in accordance with California Government Code §29089, the Preliminary Budget for Fiscal Year 2026-2027 be and is hereby adopted in accordance with the following:

(1)	Salaries and Employees Benefits	<u>\$1,196,841.00</u>
(2)	Services and Supplies	<u>\$1,319,834.00</u>
(3)	Other charges	<u>\$</u>
(4)	Fixed Assets	
	(A) Land	<u>\$ 67,500.00</u>
	(B) Structures and improvements	<u>\$ 10,000.00</u>
	(C) Equipment	<u>\$</u>
(5)	Expenditure transfers	<u>\$</u>
(6)	Contingencies	<u>\$ 65,000.00</u>
(7)	Provision for reserve increases	<u>\$</u>
	TOTAL BUDGET REQUIREMENTS	<u>\$2,659,175.00</u>

BE IT FURTHER RESOLVED that means of financing the expenditures program will be by monies derived from Revenue to Accrue, Fund Balance Available and Property Taxes.

BE IT FURTHER RESOLVED that the Preliminary Budget be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing, appropriations limit, total annual appropriations subject to limitations attached hereto and by reference made a part hereof.

PASSED AND ADOPTED ON A MOTION passed and adopted by the Rio Linda Elverta Recreation and Park District Board of Directors of the County of Sacramento, State of California on this 17th day of June 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

ATTEST:

Wayne Del Nero
Chairperson, Board of Directors

Lisa L. Morris
Secretary, Board of Directors