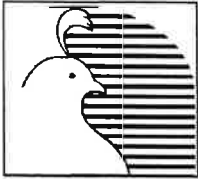


RIO LINDA ELVERTA RECREATION and PARK DISTRICT



**Board of Directors
Regular Meeting Agendaⁱ**

Wednesday, October 21, 2026, 6:00pm

**Community Center
810 Oak Lane
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=HRE0FJqSQac3uOuysyUa8ogZ72myHP.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

1. California Association for Parks & Recreation Indemnity (CAPRI) – Election Ballot. pg. 3

Consent Calendar

Receive & File:

1. Knight Watch Security Patrol Monthly Report. (D. Broussard) pg. 14

Approve:

2. Minutes of September 16, Board of Directors Regular Meeting. (M. Heller) pg. 19
3. Cash Disbursements: September 30, 2026. (A. Hernandez) pg. 22
4. Finance Report: September 30, 2026. (A. Hernandez) pg. 28
5. Park Maintenance Monthly Report. (A. Prescott) pg. 41
6. Recreation Monthly Report. (Y. Lagge) pg. 42
7. General Manager's Report. (M. Heller) pg. 43
8. Adoption of Resolution #2026-14 approving an application for the Proposition 4 (Climate Bond) Statewide Park Development and Community Revitalization Program grant For the Central Park Project. (M. Heller) pg. 46
9. Adoption of Resolution #2026-15 approving an amendment to Policy #2010 – Hours of Work and Overtime. (M. Heller) pg. 50

General Business

10. Adoption of Resolution #2025-16 approving the 2025-2026 Audit Report as prepared by Michael Fink of Fechter and Company. (A. Hernandez) pg. 55
11. Adoption of Resolution #2026-17 approving a contract with Harvey's House Painting for the Exterior painting project of the Depot Building. (M. Heller) pg. 96

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 November 18, 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@rleparks.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.

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.

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.

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. 2026-18

Mike Heller

From: CAPRI Member Portal <capriportal@specialdistrict.org>
Sent: Monday, October 5, 2026 12:41 PM
To: Mike Heller
Subject: CAPRI 2026 Election Ballot - Due November 2, 2026



Member Portal

As you may recall, this is an election year for the CAPRI Board of Directors. The seats currently up for election are the three Director positions that are categorized based upon member agency contributions to the CAPRI programs (i.e. WC premiums + GL & Property premiums = total contribution).

The nomination window for these three Board positions closed on October 2, 2026 and we received five nominations. Click on each name below to learn more about the candidates.

2026 CANDIDATES:

- [Jim Friedl](#), Conejo Recreation & Park District
- [Seanzell Lewis](#), Greater Vallejo Recreation District
- [Brandy Hosack](#), Arcade Creek Recreation & Park District
- [Lorena Cervantes](#), Bear Mountain Recreation & Park District
- [Kelly Lewellen](#), Arden Manor Recreation & Park District

To cast your ballot, select each candidate you support (you may vote for 1 candidate in each tier), enter your name, entity, and email address, and select Submit. **Only one vote per entity and voting closes at 5:00pm on Monday, November 2nd.**

CAPRI BOARD OF DIRECTORS ELECTION BALLOT

Fill out this form online

Thank you for your participation and cooperation in the continued success of CAPRI. If you have any questions about the election process, please do not hesitate to contact Matthew Duarte at mduarte@capri-jpa.gov or our office at (916) 722-5550.



CAPRI Contribution Tiers

2026 Election

Member

Upper 1/3 Tier

Hayward Area Recreation & Park District
 Rancho Simi Recreation & Park District
 North of the River Recreation & Park District
 Livermore Area Recreation & Park District
 Cordova Recreation & Park District
 Valley-Wide Recreation & Park District
 Greater Vallejo Recreation District
 Sunrise Recreation & Park District
 Truckee-Donner Recreation & Park District
 Pleasant Valley Recreation & Park District
 Conejo Recreation & Park District
 Pleasant Hill Recreation & Park District
 Jurupa Area Recreation & Park District
 El Dorado Hills Community Services District
 Carmichael Recreation and Park District
 Paradise Recreation & Park District
 Southgate Recreation & Park District
 Mission Oaks Recreation & Park District
 North Highlands Recreation & Park District
 Auburn Area Recreation & Park District
 West Side Recreation & Park District
 Orangevale Recreation & Park District

Middle 1/3 Tier

Fair Oaks Recreation & Park District
 Coalinga-Huron Recreation & Park District
 Fulton-El Camino Recreation & Park District
 Feather River Recreation & Park District
 Highlands Recreation District
 Beaumont-Cherry Valley Recreation & Park District
 Rio Linda Elverta Recreation & Park District
 Ambrose Recreation & Park District
 Lake Cuyamaca Recreation & Park District
 Desert Recreation District (Coachella)
 Strawberry Recreation District
 Tehachapi Valley Recreation & Park District
 Isla Vista Recreation & Park District
 Arcade Creek Recreation & Park District
 McFarland Recreation & Park District
 Durham Recreation & Park District
 Mt. Shasta Recreation & Park District
 Wasco Recreation & Parks District
 Weed Recreation & Parks District
 Arden Park Recreation & Park District
 Rim of the World Recreation & Park District

Lower 1/3 Tier

Arden Manor Recreation & Park District
 Bear Mountain Recreation & Park District
 North County Recreation & Park District
 Soledad-Mission Recreation District
 Shafter Recreation & Park District
 Monte Rio Recreation & Park District
 Buttonwillow Recreation & Park District
 Ladera Recreation District
 Belvedere-Tiburon Joint Recreation Committee (The Ranch)
 Boulder Creek Recreation & Park District
 Dunsmuir Recreation & Parks District
 Central Plumas Recreation & Park District
 Russian River Recreation & Parks District
 Silverado-Modjeska Recreation & Park District
 Tuolumne Park & Recreation District
 Honey Lake Valley Recreation Authority
 Mendocino Coast Recreation & Park District
 Western Gateway Recreation & Park District
 Bear River Recreation & Park District
 La Selva Beach Recreation District
 Almanor Recreation & Park District
 Cazadero Community Services District

Jim Friedl
403 W. Hillcrest Drive
Thousand Oaks, CA 91301
jfriedl@crpd.org - 805-495-6471

September 30, 2026

CAPRI Membership
c/o Matt Duarte, Executive Director
California Association for Park and Recreation Indemnity
VIA EMAIL ONLY: mduarte@capri-jpa.org

SUBJECT: Letter of Interest for Continued Service on the CAPRI Board of Directors

CA Recreation & Park District Leaders and Fellow CAPRI members:

Thank you for selecting me to serve on the CAPRI Board 4 years ago. I am writing to express my interest in continuing to serve on the CAPRI Board of Directors in the "Upper 1/3" category. I have served on the CAPRI Board for 10 years and have gained a much deeper appreciation and understanding of risk management and property, liability and workers compensation insurance coverage issues affecting the member districts.

Special districts – especially recreation and park districts – improve the quality of life in a community because they can focus their energy on their core mission and provide the parks, facilities, programs and services tailored to their unique communities. As General Manager of the Conejo Recreation and Park District and former practicing municipal attorney, working nearly 30 years in the public sector, I certainly understand and appreciate risk management issues, liability concerns and the value of insurance in the public sector. The CAPRI JPA is a great way for its members to pool their resources to share risk and buy insurance managed by an efficient and service-oriented staff.

I'm proud to have been part of the CAPRI Board that selected Matt Duarte to run the day-to-day operations at CAPRI. Matt and his dedicated team have risen to the many challenges facing our agencies these past 4 years by:

- handling claims & litigation effectively,
- keeping large liability judgments in check,
- quickly and successfully closing workers compensation cases,
- adding more training opportunities,
- improving website services,
- helping Districts to continuously improve safety practices through District Visitations, and
- creating the Recreation Insurance Organization (RIO) and investing long-term financial assets to achieve greater returns our members' collective investment portfolio.

I would be excited and honored to be selected to continue serving on the CAPRI Board.

I am including a link as well as a copy of my bio from Conejo Recreation & Park District's website: [Jim Friedl - Conejo Recreation & Park District](#)

Sincerely,
Jim Friedl

Jim Friedl

Jim has a BA in Urban Planning from UC San Diego and a Juris Doctorate degree from Pepperdine University School of Law.

Jim was hired as an attorney for the City of Thousand Oaks in 1994. After five years of legal practice, he moved into public administration as a Deputy City Manager for the City of Thousand Oaks.

In 2003, Jim was hired by CRPD and became General Manager in 2006.

In addition to his work as GM, he participates in various other organizations, professional associations, and nonprofits.

- California Association of Park and Recreation Indemnity (CAPRI), Board member (CAPRI is a statewide liability, property and workers compensation insurance pool of more than 60 recreation and park districts)
- Play Conejo Board Member
- Mountains Recreation and Conservation Authority (MRCA), Finance Officer
- Conejo Open Space Conservation Authority (COSCA), Joint Chief Administrative Officer
- California Association of Recreation and Park Districts (CAPRD), Legislative Committee member (served 10 years as Chair)
- Rotary Club of Thousand Oaks
- California Special District's Association (CSDA), Certified Special District Administrator

Recognitions:

- Ralph Heim Exceptional Outreach & Advocacy Award – CA Special Districts Assn. (2021)
- Public Sector Leader of the Year – Ventura County Leadership Academy (2019)
- Jim Meredith Award of Excellence – California Association of Rec. & Park Districts (2017)
- Man of the Year – Greater Conejo Valley Regional Chamber of Commerce (2008)
- Ventura County Special Districts Association General Manager of the Year (2008)
- 40 Under 40 – Pacific Coast Business Times (2003)

Jim is a father of four and he spent many years coaching them in youth sports. Now that they are young adults, Jim is currently hiking, biking and soaking in the wonders of our natural world.



Seanzell Lewis
1889 Harrison St.
Oakland, CA 94612

October 2, 2026

Matt Duarte
CAPRI
1075 Creekside Ridge Dr., #240
Roseville, CA 95678

Dear Matt:

I am writing to express my interest in serving as a Director on the CAPRI Board. As the Human Resources Director for the Greater Vallejo Recreation District (GVRD), a CAPRI member agency, I have developed a strong appreciation for CAPRI's role in supporting California's park and recreation agencies through risk management, coverage, education, and resources that strengthen public agencies and the communities they serve.

I bring nearly a decade of human resources experience spanning public education, nonprofit, parks and recreation, and municipal environments. Throughout my career, I have worked extensively in employee and labor relations, workplace investigations, workers' compensation, leave and accommodation administration, policy development, organizational risk, workplace safety, and regulatory compliance. I also hold the Senior Professional in Human Resources (SPHR) certification, reflecting my commitment to strategic and effective human resources leadership.

In my current role with GVRD, I serve as a member of the District's executive leadership team and regularly work at the intersection of human resources, organizational risk, policy, and governance. My responsibilities include advising leadership on complex personnel matters, strengthening workplace safety and compliance programs, supporting labor relations, developing and reviewing District policies, and helping ensure that organizational practices appropriately balance operational needs, employee considerations, and the District's responsibility as a public agency. This experience has provided me with a practical understanding of many of the workforce and risk-management issues facing special districts.

I would also bring several years of public-sector oversight and governance experience to the CAPRI Board. For four years, I served on the City of Antioch's Sales Tax Citizens' Oversight Committee, including my final two years as Vice Chair. In that capacity, I participated in the review of the City's use of voter-approved sales tax revenues and helped provide independent oversight and accountability regarding the expenditure of

public funds. That experience strengthened my understanding of fiduciary responsibility, transparency, public accountability, and the importance of thoughtful governance.

I am particularly interested in the opportunity to contribute a human resources and organizational-risk perspective to CAPRI's governance. Issues involving employee relations, workplace safety, workers' compensation, employment practices, training, and regulatory compliance can have significant implications for public agencies and their overall risk exposure. I believe my professional background, combined with my experience in public-sector governance, would allow me to contribute a valuable perspective while continuing to learn from other park and recreation leaders throughout California.

Serving on the CAPRI Board would be an opportunity to contribute beyond my own District and support an organization that provides important resources and protections to park and recreation agencies statewide. I would welcome the opportunity to bring my experience, perspective, and commitment to responsible public service to the Board.

Thank you for considering my interest. I would be honored to have the opportunity to serve and contribute to CAPRI's continued work on behalf of its member agencies.

Sincerely,

A handwritten signature in black ink, appearing to read "Seanzell Lewis", with a stylized flourish extending from the end.

Seanzell Lewis, SPHR
Human Resources Director
Greater Vallejo Recreation District



Board of Directors:

Travis Dworetzky
Trinity Gleckler
Dianna Harris
Ashley Henderson
Scott Miller

Staff:

Brandy Hosack
Thomas Kessler
Juanita Petersen
Ron Costa

**ACRPD Mission
Statement:**

*Arcade Creek
Recreation and Park
District enhances the
quality of life for District
residents through the
provision of well-
maintained, safe parks,
facilities, natural
resources, and by
offering meaningful
family-oriented
recreation
experiences.*

Date: September 22, 2026

To: CAPRI Executive Director, Matthew Duarte

Re: CAPRI Board Member Interest Letter

Dear Mr. Duarte,

I am writing to express my sincere interest in continuing my service on the CAPRI Board of Directors and being considered for a full term. Over the past year, I have had the privilege of serving on the Board while representing Arcade Creek Recreation and Park District, a member district within CAPRI's Middle 1/3 Tier. My first year on the Board has been an incredibly valuable experience, and I have learned a great deal about CAPRI, its operations, and the important role it plays in supporting California's recreation and park agencies.

Serving on the Board has given me an even greater appreciation for CAPRI's commitment to risk management, public agency pooling, education, and providing member agencies with the tools and resources necessary to operate successfully. I have also valued the opportunity to learn from fellow Board members and agency leaders whose diverse perspectives and experiences contribute to CAPRI's continued success. I would be honored to continue that work and have the opportunity to serve a full term on the Board.

My passion for parks and recreation spans more than 20 years and includes experience in both the public and private sectors. As General Manager of Arcade Creek Recreation and Park District, I bring the perspective of a local special district navigating many of the same operational, financial, risk management, staffing, and governance challenges faced by CAPRI member agencies. I believe this perspective allows me to contribute meaningfully to Board discussions while also considering how CAPRI's programs, services, and decisions affect agencies of varying sizes and resources.

If elected to continue serving, I hope to build upon what I have learned during my first year and continue bringing an engaged, practical, and collaborative perspective to the Board. I believe I can contribute not only through my professional and governance experience, but also by representing the needs and perspectives of member districts, supporting opportunities for education and engagement, and helping ensure CAPRI continues to provide meaningful resources and services to its members. I am committed to being an active participant in Board discussions, meetings, committees, and CAPRI events and to supporting the organization as it continues to evolve.

I am grateful for the opportunity I have already had to serve CAPRI and for everything I have learned during my first year on the Board. It would truly be an honor to continue that service through a full term and to further contribute to an organization that provides such tremendous value to recreation and park agencies throughout California.

Sincerely,

Brandy Hosack

ARCADE CREEK RECREATION & PARK DISTRICT
4855 Hamilton Steet Sacramento CA 95841

www.ArcadeCreekrpd.gov

(916) 482-8377

info@ArcadeCreekrpd.gov



September 23, 2026

California Association of Recreation and Park Districts
Attn: Matt Duarte, Executive Director
1075 Creekside Ridge Drive, Suite 240
Roseville, CA 95678-3504

Re: Letter of Interest for Continued Service on the CAPRI Board of Directors

Dear Mr. Duarte:

My name is Lorena G. Cervantes, and I am writing to express my sincere interest in continuing to serve on the California Association for Park and Recreation Indemnity (CAPRI) Board of Directors representing the Lower 1/3 Tier.

I was appointed to the CAPRI Board in mid-2018, and it has been an absolute pleasure and privilege to represent our members over the past eight years. During my time on the Board, I have gained invaluable knowledge and a greater understanding of risk management, insurance, and the unique challenges faced by recreation and park districts. My experience with CAPRI has not only been personally rewarding but has also helped me become a more knowledgeable and effective risk manager for my own District.

I currently serve as the District Manager for Bear Mountain Recreation and Park District (BMRPD), located south of Bakersfield in Lamont, California. BMRPD serves the communities of Lamont, Weedpatch, and Arvin. I have proudly been an employee of the District for 34 years, including the past 15 years serving as District Manager.

My career with BMRPD began in 1989, when I joined the District as a seasonal Recreation Leader while attending high school. After graduating from Arvin High School in 1992, I was hired to assist the Recreation Supervisor with various recreation programs. In 1995, I was promoted to Office Manager, where I continued to develop my knowledge and experience in the operations and administration of the District.

In 2009, following the unexpected departure of the District Manager, I was asked to step into the role of Interim District Manager. After serving in that capacity and demonstrating my commitment to the district and its communities, I was officially appointed District Manager in September 2011.

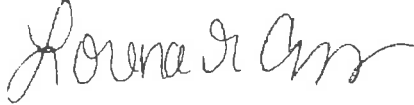
Throughout my career, I have had the opportunity to grow alongside BMRPD and gain firsthand experience in the many responsibilities and challenges involved in managing a recreation and park district. My service on the CAPRI Board has complemented that experience

by providing me with a broader perspective on risk management and the importance of working collaboratively with other districts.

I would be honored to have the opportunity to continue serving on the CAPRI Board of Directors. I look forward to continuing to represent our members, contributing my experience and perspective, and working with CAPRI to support and strengthen recreation and park districts throughout California.

Thank you for your time and consideration. I sincerely appreciate the opportunity to serve CAPRI and would be grateful for the opportunity to continue in this role.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lorena G. Cervantes".

Lorena G. Cervantes
Bear Mountain Recreation and Park District
District Manager

October 1, 2026

Mr. Matt Duarte
CAPRI Executive Director
1075 Creekside Ridge Dr., Suite 240
Roseville, CA 95678

Sent via email to: mduarte@capri-jpa.org

Re: Letter of Interest
2026 CAPRI Board of Directors Election

Dear Mr. Duarte,

I am interested in being considered for the CAPRI Board of Directors as the Lower 1/3 Tier Representative. I have been in my current role as the District Manager for Arden Manor for 4 years and as the Administrative Assistant for the year before that. In that time, I have quickly come up to speed on the Risk Management and litigation challenges that face districts. In my tenure, I have worked on updating the district policies and procedures to ensure that we are the best prepared to deal with anything that comes our way. As a small district, all third party and workers' compensation claims cross my desk, and I work closely with all staff to understand the unique needs of each position. I am in communication with our community members to listen to their needs and concerns as well.

Prior to this role, I worked in both the technology and banking industries which gives me a breadth of knowledge in different fields as well as a deep understanding of data and numbers. Also, as a parent, I am aware of all the creative ways children find to use playground equipment.

In addition to the above, I have been an athlete most of my life having played basketball and volleyball from middle school through college. Currently, I am active in equestrian sports and therefore have a very good understanding of high liability activities. My children were also lifelong swim team members which allowed me to see the volunteer side of recreation involvement.

I believe that my experiences make me an outstanding candidate for the CAPRI Board of Directors. Thank you for considering my interest in being part of the CAPRI Board as the Lower 1/3 Tier Representative.

Sincerely,



Kelly Lewellen

District Manager

Arden Manor Recreation and Park District

kelly@amrpd.org

916-487-7851

Knight Watch Protective Services, Inc.
Rio Linda Recreation and Park District
Monthly Patrol Activity Report
Date: September 1, 2026-September 30,
2026



Mobile Patrol		Report ID: 26-121750	Author: P Raines
Date & Time	Location	Activity	
2026-09-02 22:06	Central Park Horse Arena, 820 Elkhorn Blvd, Rio Linda, CA 95673	Homeless/Vagrant, Secured Gate	
Report Details			
I did a patrol of the park and found two individuals at the horse Arena. They were filling a bottle of water. I told them the park was closed, and they left without argument. I continued my patrol and did not see anybody else or find any homeless encampment. I secured the main gate when I left. I also secured the gate to the horse Arena.			
Mobile Patrol		Report ID: 26-122236	Author: P Raines
Date & Time	Location	Activity	
2026-09-05 22:53	Northbrook Park, 2811 Tourmaline Way, Antelope, CA 95843	Homeless/Vagrant, Secured Gate	
Report Details			
When I arrived on site, the gate was open. I did a patrol of the park and found two individuals inside. I informed them that the park was closed and they left without argument. I did not see any homeless cabinets or anybody else at the park. I escorted the two individuals outside of the gate and then I secured the gate.			
Mobile Patrol		Report ID: 26-122402	Author: J Sullivan
Date & Time	Location	Activity	
2026-09-06 22:13	Hayer Park, 6201 10th St, Rio Linda, CA 95673	Homeless/Vagrant	
Report Details			
Arrived on site and conducted a patrol of the property. I locked and secured the gate. I noticed one individual walking through the park. I told him to leave, and he complied			

Service Call		Report ID: 26-122827	Author: B Rasmussen
Date & Time	Location	Activity	
2026-09-09 10:10	Central Park Horse Arena, 820 Elkhorn Blvd, Rio Linda, CA 95673	Homeless/Vagrant, Trespass - Refusal to Leave	
Report Details			
I responded to a service call at Central Park Horse Arena regarding an individual illegally camping inside a storage container near the BMX track. We contacted SSD and they responded to the property. Upon arrival, two individuals were located inside the storage container, and both were trespassed from the property. We told the individuals they had approximately one hour to collect their belongings and leave, and we would lock any belongings left behind inside the storage container.			
Mobile Patrol		Report ID: 26-122842	Author: B Rasmussen
Date & Time	Location	Activity	
2026-09-09 12:25	Central Park Horse Arena, 820 Elkhorn Blvd, Rio Linda, CA 95673	Other	
Report Details			
I returned to Central Park Horse Arena approximately one hour after the previous service call. Upon arrival, I did not observe the individual on the property. A large amount of his belongings that had previously been inside the storage container were now outside next to the container, indicating he may be in the process of removing his belongings from the property.			
Mobile Patrol		Report ID: 26-122863	Author: B Rasmussen
Date & Time	Location	Activity	
2026-09-09 17:02	Community Center Park, 810 Oak Ln, Rio Linda, CA 95673	Homeless/Vagrant	
Report Details			
Conducted a routine patrol of the entire park. I observed two transients sitting on benches. Upon seeing security, both got up and left the property. I identified one of the individuals as Matthew Ford. At approximately 5:00 p.m., I escorted community center employees to their vehicles.			

Mobile Patrol		Report ID: 26-123272	Author: G Oler
Date & Time	Location	Activity	
2026-09-11 22:28	Central Park Horse Arena, 820 Elkhorn Blvd, Rio Linda, CA 95673	Fire	
Report Details			
At the above date and time, I arrived on site and conducted a patrol of the property. While driving to the back of the field, I observed a small fire. I advised Officer Sullivan and utilized the fire extinguisher to put the fire out. Upon further investigation, I observed that someone attempted to smother the fire with dirt and wood, but the fire kept going. Due to the nature of the fire, I used all the fire extinguisher as well as personal liquids. The fire eventually became extinguished. I then secured the front gate before exiting property.			
Mobile Patrol		Report ID: 26-124327	Author: P Raines
Date & Time	Location	Activity	
2026-09-17 21:47	Depot Park, 6730 Front St, Rio Linda, CA 95673	Homeless/Vagrant	
Report Details			
I checked out the building and did not see any signs of vandalism or damage. I continued my foot patrol of the park and found one WFA. I informed her that the Park was closed and she started yelling and screaming at me. I called the Sacramento Sheriff Department to assist with issuing a notice of trespass. The individual gathered her things and left the property before the Sherriff Department arrived.			
Mobile Patrol		Report ID: 26-124471	Author: B Rasmussen
Date & Time	Location	Activity	
2026-09-18 17:02	Community Center Park, 810 Oak Ln, Rio Linda, CA 95673	Other	
Report Details			
Conducted a patrol of the entire park. I observed no homeless individuals or property damage. I contacted the juveniles riding electric motorcycles and advised them they could not ride them on the property. They complied. At approximately 5:00 PM, I escorted the community center employees to their vehicles.			

Mobile Patrol		Report ID: 26-124510	Author: G Oler
Date & Time	Location	Activity	
2026-09-18 22:16	Depot Park, 6730 Front St, Rio Linda, CA 95673	Door unsecured, Alarm, Law Enforcement - Contacted, Law Enforcement - On Site	
Report Details			
At the above date and time during my patrol I found the back door to the building that faces the gazebo unsecured. When I checked the door, I triggered the alarm. I advised Officer Sullivan that I secure the door, but the alarm was going off. I then contacted the Sherrif Department. While on the phone with SSD, James, from the Park District, who was on call, showed up to secure the door. Shortly after, SSD arrived on site and cleared the building. They found no signs of damage or suspicious activities on property.			
Mobile Patrol		Report ID: 26-124873	Author: J Sullivan
Date & Time	Location	Activity	
2026-09-20 21:08	Hayer Park, 6201 10th St, Rio Linda, CA 95673	Vandalism	
Report Details			
When securing the gate, I noticed that the weld that we attached to the lock to one of the gates was missing. I am unable to properly secure the gate. This was reported to the Recreation and Park District and was repaired.			
Service Call		Report ID: 26-125201	Author: D Broussard
Date & Time	Location	Activity	
2026-09-22 20:15	Depot Park, 6730 Front St, Rio Linda, CA 95673	Large Crowd, Public Intoxication, Suspicious Activity	
Report Details			
Knight Watch responded with four security units to a sideshow near Depot Park and Community Center. District Employee, Aaron Prescott was on scene when we arrived. There was a vehicle accident on M Street. Another vehicle, which was part of the sideshow, fled the scene and caught fire in front of the Legion one block away. The Fire Department put it out. CHP arrived on scene with an SSD helicopter. Knight Watch conducted a patrol for the park district. Everything is secure and safe currently.			

Mobile Patrol	Report ID: 26-125211	Author: P Raines
Date & Time	Location	Activity
2026-09-22 21:27	Hayer Park, 6201 10th St, Rio Linda, CA 95673	Homeless/Vagrant, Secured Gate

Report Details

When I arrived, there were two sheriff patrol vehicles in the parking lot. I continued with my foot patrol and found a homeless WFA near one of the park benches. I informed her the park closed and she gathered her things and left the property. I did not see any homeless encampment or anybody else at the park. The Sheriff Deputy left shortly after I arrived, and I secured the main gate when I left.

Mobile Patrol	Report ID: 26-126478	Author: P Raines
Date & Time	Location	Activity
2026-09-29 21:41	Community Center Park, 810 Oak Ln, Rio Linda, CA 95673	Homeless/Vagrant, Secured Gate

Report Details

When I arrived, there were no vehicles in the parking lot. I checked out the building and did not see any damage or vandalism. However, a WFA was barbecuing on the side of the building, which currently had security fence installed due to the playground removal. I informed her she was in a construction zone and needed to leave the property immediately. She gathered her things and put out the fire. Then she left without argument. I secured the main gate when I left.

Mobile Patrol	Report ID: 26-126622	Author: B Rasmussen
Date & Time	Location	Activity
2026-09-30 17:06	Community Center Park, 810 Oak Ln, Rio Linda, CA 95673	Disturbance - Business, Other

Report Details

Conducted a routine patrol of the park. Approximately ten individuals were playing volleyball inside a restricted area behind barriers. I advised the group to leave, and they eventually complied and left the property. At approximately 5:00 PM, I escorted Community Center employees to their vehicles.

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

BOARD OF DIRECTORS REGULAR MEETING MINUTES
September 16, 2026

DRAFT

Call to Order

Chairperson Wayne Del Nero called the meeting to order on September 16, 2026, at 6:00pm. Present were Vice Chairperson Troy Golden, Secretary Lisa L. Morris, Director Charlea R. Moore, and Director Jeanna Read. Staff members present included General Manager Mike Heller, Administrative Services Supervisor Annette Hernandez, Parks Supervisor Aaron Prescott, Recreation Supervisor Yanni Lagge, and Administrative Assistant Sandra Mefford. The meeting was broadcast on Zoom Communications.

Public Comments

No Public Comments this month.

Presentations & Announcements

No Presentations or Announcements this month.

Review of Written Correspondence

California Association for Parks & Recreation Indemnity (CAPRI)- Call for nominations.
Received and filed.

Consent Calendar

Motion No. 1

It was moved by Director Moore and Vice Chairperson Golden seconded the motion to approve the consent calendar as follows: (1) Knight Watch Security Monthly Report; (2) Minutes of the August 19, 2026, Board of Directors Regular Meeting; (3) Cash Disbursements, August 31, 2026; (4) Finance Report, August 31, 2026; (5) Park Maintenance Monthly Report, August 2026; (6) Recreation Monthly Report, August 2026; (7) General Manager's Report August 2026; (8) Adoption of Resolution #2026-13 approving an amendment to Policy #2090-Uniforms/Protective Clothing; Motion carried: Ayes; (5); Noes; (0), Abstain; (0), Absent; (0).

General Business

Agenda Item #9

Discussion –District wide Benefit Assessment

General Manager Heller introduced this item to continue a discussion regarding the implementation of a Community Benefit Assessment or Community Facilities District (CFD) Special Tax for funding of Recreation and Park District Park Maintenance and Capital Projects. The Recreation and Park District has been speaking with SCI Consulting regarding this initiative.

- Vice Chairperson Golden asked if the Benefit Assessment would be permanent or if there would be a sunset date to the Assessment.
 - General Manager Heller responded that unless we put a sunset date on it, the Assessment would be in perpetuity.
- Chairperson Del Nero asked about the Class dollars described in the Staff introduction. He also said that as a property owner he was ok with the Benefit Assessment, but as a District Director it may be a tough sell unless there was a very clear message of how the Assessment dollars were used.
 - General Manager Heller answered that CLASS was a money management account for

deposited into a Class account.

- Director Read suggested we do a survey on our own before we commit to a campaign.
- Director Moore agreed with Director Read and recommended that we create the survey.
 - General Manager Heller said that the Board and Staff can create the questions for a survey and that he could work with SCI to finalize it. Releasing it after the holiday's may be best.
- Chairperson Del Nero said that the main key to the survey would be "Upgrading" the Parks.
- Vice Chairperson Golden asked about just doing the Community Outreach and Planning and asked what the cost would be for just those tasks.
 - General Manager Heller referred to the SCI agreement and responded that the cost would be around \$42,600.00
- Vice Chairperson Golden also stated that the Recreation and Park District would need to figure out how much to assess per home and how many parcels total would be assessed in the community. He also agreed with Chairperson Del Nero on the importance of wording in a survey.
 - General Manager Heller said that he would contact the County to get a number of parcels in the Rio Linda and Elverta zip codes.
- Director Moore stated that the stellar financial responsibility history of the District should be an additional selling point for the assessment.

District Staff were directed to get the information requested and to continue the discussion at the Committee level.

Board of Directors Committee Minutes

Administration and Finance Committee – Met on September 8, 2026. Discussed the District wide Benefit Assessment.

Planning Committee – Did not meet.

Safety and Security Committee – Did not meet.

Dry Creek Parkway – Did not meet.

LAFCo-SDAC – Did not meet. Meeting schedule September 29, 2026

Board of Directors Comments

Secretary Morris thanked the Board of Directors and Staff for all they do. She is looking forward to the RLE Country Fair.

Vice Chairperson Golden said he has the same sentiments as Director Morris. He stated that he would be at the RLE Country Faire and mentioned the Great Gobble Run prior to Thanksgiving. He may or may not be in a Turkey costume at the RLE Country Faire.

Director Read said to Park Supervisor Prescott that the Depot Park and all of the parks look great. She also thanked the rest of the Staff. She is looking forward to the RLE Country Fair.

Director Moore stated that the RLE Country Fair is coming this weekend. She mentioned that there are two weeks left for the Farmers' Market. She commented that the edging around the parks looks good. She is looking forward to the Trunk or Treat Event next month.

Chairperson Del Nero thanked the Staff as they begin to prepare for the busy time of year.

General Manager Comments

General Manager Heller spoke about the \$1,000,000.00 State Appropriation in the current budget waiting to be signed by the Governor. This will be applied directly to the Central Park Project. He also requested that the Board of Directors move the October meeting to the Community Center due to the Trunk or Treat Haunted House. He spoke about the Trunk or Treat as well as about the Community Outreach being conducted during the RLE Country Faire.

Adjournment

Chairperson Del Nero adjourned the meeting at 6:51pm.

APPROVED:

ATTEST:

ABSTAIN:

ABSENT:

Wayne Del Nero
Chairperson, Board of Directions

Lisa L. Morris
Secretary, Board of Director

Rio Linda Elverta
Recreation and Park District

Cash Disbursements Report

October 21, 2026

EXPENDITURES SERVICE AND SUPPLY DETAIL SUMMARY
FY 2026-2027

ACCT#	ACCOUNT TITLE	Budget	Sep	YTD	%	Balance
10111000	Salaries	\$ 1,069,634.00	\$ 60,902.78	\$ 260,315.15	24%	\$ 809,318.85
10112400	Committee Members	\$ 9,375.00	\$ 625.00	\$ 1,250.00	13%	\$ 8,125.00
10113200	Time/One Half	\$ 1,175.00	\$ 146.21	\$ 274.13	23%	\$ 900.87
10115200	Term Pay	\$ 12,250.00	\$ -	\$ 12,208.20	100%	\$ 41.80
10121000	Retirement	\$ 95,528.00	\$ 5,738.47	\$ 21,149.82	22%	\$ 74,378.18
10122000	Medicare	\$ 16,280.00	\$ 894.28	\$ 3,964.19	24%	\$ 12,315.81
10123000	Group Insurance	\$ 78,790.00	\$ 5,709.55	\$ 13,520.43	17%	\$ 65,269.57
10123002	Dental	\$ 5,460.00	\$ 379.10	\$ 1,090.85	20%	\$ 4,369.15
10123004	Vision	\$ 1,440.00	\$ 98.70	\$ 284.70	20%	\$ 1,155.30
10124000	Workers Comp	\$ 94,153.00	\$ 23,292.00	\$ 46,584.00	49%	\$ 47,569.00
	SUB TOTAL	\$1,384,085.00	\$ 97,786.09	\$ 360,641.47	26%	\$ 1,023,443.53
20200500	Advertising/Legal Notice	\$ 8,850.00	\$ -	\$ 150.00	2%	\$ 8,700.00
20202900	Business/Conference Expense	\$ 1,000.00	\$ -	\$ -	0%	\$ 1,000.00
20203100	Buisness Travel	\$ 5,500.00	\$ -	\$ -	0%	\$ 5,500.00
20203500	Education/Training Services	\$ 6,470.00	\$ -	\$ -	0%	\$ 6,470.00
20203900	Employee Transportation	\$ 100.00	\$ 1.75	\$ 1.75	2%	\$ 98.25
20204100	Computer	\$ 4,500.00	\$ 204.25	\$ 204.25	5%	\$ 4,295.75
20205300	Property Insurance	\$ 100,000.00	\$ -	\$ 97,055.00	97%	\$ 2,945.00
20205500	Long Term/ Life Insurance	\$ 13,350.00	\$ -	\$ 2,910.78	22%	\$ 10,439.22
20206100	Memberships	\$ 14,200.00	\$ -	\$ 3,150.00	22%	\$ 11,050.00
20207600	Office Supplies	\$ 8,070.00	\$ 148.03	\$ 409.79	5%	\$ 7,660.21
20207602	Signage	\$ 5,000.00	\$ -	\$ -	0%	\$ 5,000.00
20210300	Agric./Hort. Services	\$ 12,000.00	\$ -	\$ 91.06	1%	\$ 11,908.94
20211100	Building Main. Services	\$ 13,000.00	\$ 2,410.98	\$ 2,921.79	22%	\$ 10,078.21
20211200	Building Main. Supplies	\$ 8,000.00	\$ 54.16	\$ 143.77	2%	\$ 7,856.23
20214100	Land Imp. Maintenance Services	\$ 8,000.00	\$ -	\$ -	0%	\$ 8,000.00
20214200	Land Imp. Maintenance Supplies	\$ 14,000.00	\$ 871.35	\$ 1,806.02	13%	\$ 12,193.98
20216200	Painting Supplies	\$ 1,500.00	\$ 146.47	\$ 240.16	16%	\$ 1,259.84
20218500	Permit Charges	\$ 725.00	\$ -	\$ -	0%	\$ 725.00
20219100	Electricity	\$ 30,000.00	\$ 3,389.49	\$ 10,396.39	35%	\$ 19,603.61
20219200	Gas	\$ 5,000.00	\$ 48.23	\$ 138.43	3%	\$ 4,861.57
20219300	Refuse Disposal	\$ 5,600.00	\$ 474.19	\$ 866.32	15%	\$ 4,733.68
20219500	Sewage Disposal	\$ 9,000.00	\$ 553.91	\$ 1,480.03	16%	\$ 7,519.97
20219700	Telephone	\$ 17,900.00	\$ 2,210.80	\$ 3,516.17	20%	\$ 14,383.83
20219800	Water	\$ 85,000.00	\$ 296.33	\$ 19,651.97	23%	\$ 65,348.03
20220500	Automotive Main. Serv.	\$ 10,000.00	\$ -	\$ -	0%	\$ 10,000.00
20220600	Automotive Main. Supplies	\$ 4,000.00	\$ 1,484.75	\$ 1,920.91	48%	\$ 2,079.09
20222600	Expendable Tools	\$ 5,000.00	\$ 299.56	\$ 1,490.52	30%	\$ 3,509.48
20222700	Cellphone	\$ 8,500.00	\$ 464.32	\$ 1,190.01	14%	\$ 7,309.99
20223600	Fuel/Lubricants	\$ 36,840.00	\$ 1,360.00	\$ 2,604.06	7%	\$ 34,235.94

20226100	Office Equip. Maint. Services	\$ 5,700.00	\$ 210.00	\$ 630.00	11%	\$ 5,070.00
20226400	Office Equipment Furniture -Tables	\$ 1,500.00	\$ -	\$ -	0%	\$ 1,500.00
20227500	Rents/Leases	\$ 1,000.00	\$ -	\$ -	0%	\$ 1,000.00
20227501	Copy Machine Rental	\$ 7,500.00	\$ 453.12	\$ 1,399.56	19%	\$ 6,100.44
20227504	Misc (Park Vandalism)	\$ 10,000.00	\$ -	\$ 24.55	0%	\$ 9,975.45
20229100	Equipment Maintenance Service	\$ 7,500.00	\$ -	\$ -	0%	\$ 7,500.00
20229200	Equipment Maintenance Supplies	\$ 10,000.00	\$ -	\$ 11.44	0%	\$ 9,988.56
20231400	Clothing/Personal Equipment	\$ 800.00	\$ 114.22	\$ 114.22	14%	\$ 685.78
20232200	Custodial Supplies	\$ 7,000.00	\$ 104.33	\$ 104.33	1%	\$ 6,895.67
20233200	Food	\$ 150.00	\$ -	\$ -	0%	\$ 150.00
20235100	Laundry/Dry Cleaning	\$ 5,000.00	\$ 359.36	\$ 596.01	12%	\$ 4,403.99
20244300	Medical Services	\$ 600.00	\$ -	\$ 252.00	42%	\$ 348.00
20244400	First Aid Safety Supplies	\$ 1,800.00	\$ 363.75	\$ 672.39	37%	\$ 1,127.61
20250700	Assessment/County Fees	\$ 30,000.00	\$ -	\$ -	0%	\$ 30,000.00
20253100	Legal Services	\$ 18,000.00	\$ -	\$ -	0%	\$ 18,000.00
20254102	Benefit Admin. Service	\$ 3,600.00	\$ 300.00	\$ 900.00	25%	\$ 2,700.00
20257100	Security Service	\$ 70,694.00	\$ 4,895.88	\$ 9,791.76	14%	\$ 60,902.24
20281700	Elections	\$ 30,000.00	\$ -	\$ -	0%	\$ 30,000.00
20285100	Recreation Services	\$ 215,903.00	\$ 14,887.42	\$ 25,561.93	12%	\$ 190,341.07
20285200	Recreation Supplies	\$ 20,390.00	\$ 933.37	\$ 1,853.78	9%	\$ 18,536.22
20287300	Unemployment Claims	\$ 500.00	\$ -	\$ -	0%	\$ 500.00
20289800	Expenditure Reimbursements	\$ 500.00	\$ -	\$ -	0%	\$ 500.00
20289900	Other Operating Supplies (SAFCA)	\$ 249,000.00	\$ 7,145.76	\$ 13,089.64	5%	\$ 235,910.36
20291300	Auditor/Controller Services	\$ 22,500.00	\$ 10,204.03	\$ 17,204.03	76%	\$ 5,295.97
20291500	Compass Costs	\$ 3,100.00	\$ -	\$ 1,548.00	50%	\$ 1,552.00
20291700	Alarm Services	\$ 4,800.00	\$ -	\$ 2,880.00	60%	\$ 1,920.00
20291900	GS Work Request Services-DOJ	\$ 1,500.00	\$ 114.00	\$ 114.00	8%	\$ 1,386.00
	SUB TOTAL	\$ 1,170,142.00	\$ 54,503.81	\$ 229,086.82	19.58%	\$ 941,055.18
41410100	Land Improvements	\$ 222,500.00	\$ 97,845.79	\$ 97,845.79	44%	\$ 124,654.21
42420200	Building	\$ 10,000.00	\$ -	\$ -	0%	\$ 10,000.00
	SUB TOTAL	\$ 232,500.00	\$ 97,845.79	\$ 97,845.79	42.08%	\$ 134,654.21
9345000	BUDGET UNIT TOTAL	\$ 2,786,727.00	\$ 250,135.69	\$ 687,574.08	24.67%	\$ 2,099,152.92

Fiscal Year 2027

Fund/Group	345A
Funds Center/Group	*
Budget Version	0

RIO LINDA-ELVERTA RECREATION AND PARK

20201000	600.00	252.00	348.00	42.00
20201000	1,800.00	672.39	1,127.61	37.36
20201000	30,000.00		30,000.00	
20201000	18,000.00		18,000.00	
20201000	3,600.00	900.00		25.00
20201000	70,694.00	9,791.76		13.85
20201000	30,000.00		30,000.00	
20201000	215,903.00	25,561.93	190,341.07	11.84
20201000	20,390.00	1,802.80	18,587.20	8.84
20201000	500.00		500.00	
20201000	500.00		500.00	
20201000	149,000.00	13,089.64	135,910.36	8.79
20201000	22,000.00	17,204.03	4,795.97	78.20
20201000	3,050.00	1,548.00	1,502.00	50.75
20201000	4,800.00	2,880.00	1,920.00	60.00
20201000	1,500.00	64.00	1,436.00	4.27
20201000	1,090,492.00	228,984.09	861,507.91	21.00
20201000	67,500.00	97,845.79	30,345.79-	144.96
20201000	67,500.00	97,845.79	30,345.79-	144.96
20201000	10,000.00		10,000.00	
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CONTINGENCY RESERVES

79790100	Compensation Absences	\$ 40,000.00	\$ -	\$ -	0%	\$ 40,000.00
79790100	ADA Compliance	\$ 13,000.00		\$ -	0%	\$ 13,000.00
	SUB TOTAL	\$ 53,000.00	\$ -	\$ -	0%	\$ 53,000.00

Rio Linda Elverta
Recreation and Park District

Finance Report

October 21, 2026

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT					
EXPENDITURES SERVICE AND SUPPLY DETAIL					
September 2026-2027					
DATE	CLAIM	VENDOR	AMOUNT	PURPOSE	
10111000	S & W REG. EMPLOYEE				
			\$ 31,796.62	9/4/2026	
			\$ 29,106.16	9/18/2026	
	SUBTOTAL		\$ 60,902.78		
10112400	COMMITTEE MEMBERS				
			\$ 625.00	9/4/2026	
	SUBTOTAL		\$ 625.00		
10113200	TIME/ONE HALF				
			\$ 48.20	James & Mitch SAFCA	
			\$ 98.01	James & Wayne - BMX Track	
	SUBTOTAL		\$ 146.21		
10121000	RETIREMENT-EMPLOYER				
	8/31/26	73 PARS	\$ 161.10	P/T Retirement - 9/4/26	
		SCERS	\$ 2,702.10	F/T Retirement - 9/4/26	
	9/14/26	92 PARS	\$ 126.24	P/T Retirement - 9/18/26	
		SCERS	\$ 2,749.03	F/T Retirement - 9/18/26	
	SUBTOTAL		\$ 5,738.47		
10122000	MEDICARE-EMPLOYER				
			\$ 470.81	9/4/2026	
			\$ 423.47	9/18/2026	
	SUBTOTAL		\$ 894.28		
10123000	GROUP INSURANCE-EMPLOYER				
	9/14/26	91 Kaiser	\$ 5,709.55	F/T Benefits-October	
	SUBTOTAL		\$ 5,709.55		
10123002	DENTAL INSURANCE				
	9/11/26	80 Copower	\$ 379.10	Dental - Oct 2026	
	SUBTOTAL		\$ 379.10		
10123004	VISION INSURANCE				
	9/11/26	80 Copower	\$ 98.70	Vision - Oct 2026	
	SUBTOTAL		\$ 98.70		
10124000	WORKERS COMP				
	9/3/26	78 Capri	\$ 23,292.00	2nd Qtr. Workers Comp	
	SUBTOTAL		\$ 23,292.00		
			SUB TOTAL	\$ 87,786.09	
20200500	ADVERTISING-LEGAL NOTICE				
	SUBTOTAL				
20202900	BUSINESS/CONFERENCE EXPENSE				
	SUBTOTAL				
20203100	BUSINESS TRAVEL				
	SUBTOTAL				
20203500	EDUCATION / TRAINING SERVICE				
	SUBTOTAL				
20203900	EMPLOYEE TRANSPORTATION				
	9/22/26	101 Mike Heller (Petty Cash)	\$ 1.75	Parking	
	SUBTOTAL		\$ 1.75		
20204100	Computer				
	8/28/26	71 CalCard	\$ 204.25	Docking Station	
	SUBTOTAL		\$ 204.25		
20205300	PROPERTY INSURANCE				
	SUBTOTAL				
20205500	LONG TERM INSURANCE				
	SUBTOTAL				
20206100	MEMBERSHIPS				
	SUBTOTAL				
20207600	OFFICE SUPPLIES				
	8/28/26	71 CalCard	\$ 148.03	Key rings, batteries, notepads, acrobat pro	
	SUBTOTAL		\$ 148.03		
20210300	AG/HORT SERVICES				
	SUBTOTAL				
20211100	BUILDING MAINT SERVICE				
	8/27/26	69 Western States	\$ 1,250.00	Radio Reset	
	8/28/26	71 CalCard	\$ 170.00	Pest Control	
	9/21/26	96 Vortex	\$ 990.98	Gate Lock Replacement-CC	
	SUBTOTAL		\$ 2,410.98		
20211200	BUILDING MAINT SUPPLIES				
	8/28/26	71 CalCard	\$ 54.16	Door lockset , fitting for Ice machine	
	SUBTOTAL		\$ 54.16		
20214100	LAND IMPROVE MAINT SER				
	SUBTOTAL				
20214200	LAND IMPROVE MAINT SUPPLIES				
	8/28/26	71 CalCard	\$ 593.61	Gravel/ Rock, pvc fittings, Sono tube	
	8/28/26	71 CalCard	\$ 277.74	Dog Waste Bags	
	SUBTOTAL				

20216200 PAINTING SUPPLIES						
	8/28/26	71	CalCard	\$	146.47	Paint tray brushes, marking paint
				\$	146.47	
20218500 PERMIT CHARGES						
20219100 ELECTRICITY						
	9/17/26	94	SMUD	\$	136.47	Harvey House (2763859)
	9/17/26	94	SMUD	\$	401.08	Depot Building (2943238)
	9/17/26	94	SMUD	\$	284.36	Westside Park (108911)
	9/17/26	94	SMUD	\$	42.44	Hayer Park (94209)
	9/17/26	94	SMUD	\$	499.44	Babe Best Snack Bar/Restroom (3349289)
	9/17/26	94	SMUD	\$	1,139.40	Community Center (107641)
	9/17/26	94	SMUD	\$	132.26	Best Irrigation (93071)
	9/17/26	94	SMUD	\$	183.99	Arena Electrical (93428)
	9/17/26	94	SMUD	\$	14.13	Arena Entrance Light (93806)
	9/17/26	94	SMUD	\$	43.50	Northbrook (1041047)
	9/17/26	94	SMUD	\$	42.00	Aldred Way (6845312)
	9/17/26	94	SMUD	\$	42.00	Catalano Way (6845313)
	9/21/26	99	SMUD	\$	38.82	Harvey House (2763859)
	9/29/26	108	SMUD SL	\$	324.28	Depot Building (2943238)
	9/29/26	108	SMUD SL	\$	65.32	Westside Park (108911)
	9/29/26	108	SMUD SL	\$	3,389.49	
20219200 NATURAL GAS						
	9/10/26	82	PGE	\$	8.11	Depot (1061109075-3)
	9/10/26	83	PGE	\$	40.12	CC (2098862479-7)
				\$	48.23	
20219300 REFUSE COLLECT/DISPOSAL						
	8/28/26	71	CalCard	\$	392.13	Refuse Parks
	9/29/26	112	County of Sac	\$	82.06	804 Oak Lane
				\$	474.19	
20219500 SEWAGE DISPOSAL SER						
	9/29/26	109	County of Sac	\$	184.39	Hayer Park (G St)
	9/29/26	110	County of Sac	\$	220.82	740 Oak Lane
	9/29/26	111	County of Sac	\$	148.70	7525 10th Street
				\$	553.91	
20219700 TELEPHONE SERVICE						
	8/28/26	71	CalCard	\$	2,210.80	Comcast- Phones/Internet
				\$	2,210.80	
20219800 WATER						
20219800 WATER (Gibson Crossing)						
	8/28/26	71	CalCard	\$	296.33	Water Moraga Park
				\$	296.33	
20220500 AUTO MAINT SERV						
20220600 AUTO MAINT. SUPPLIES						
	8/28/26	71	CalCard	\$	1,445.45	Truck 102 Tires, Fire Extinguisher bracket, Truck
	9/11/26	84	Holt	\$	21.60	102 FOB battery
	9/11/26	85	Holt	\$	17.70	Inbound Freight
				\$	1,484.75	Switch, reverse
20222600 EXPENDABLE TOOLS						
	8/28/26	71	CalCard	\$	299.56	Shovel, spade bit, clamps, dog waste bags
				\$	299.56	
20222700 CELLPHONE						
	8/28/26	71	CalCard	\$	464.32	Cell Service
				\$	464.32	
20223600 FUELS/LUBRICANTS						
	8/28/26	71	CalCard	\$	130.00	Fuel - Rec
	8/28/26	71	CalCard	\$	1,230.00	Fuel - Maint
				\$	1,360.00	
20226100 OFFICE EQUIP. MAINT. SERVICES						
	8/28/26	71	CalCard	\$	210.00	IT Services
				\$	210.00	
20226400 OFFICE EQUIPMENT FURNITURE						
20227500 RENTS/LEASES						
20227501 COPY MACHINE RENTAL						
	8/31/26	74	US Bank	\$	453.12	Copier Lease
				\$	453.12	
20229100 EQUIPMENT MAINTENANCE SERVICE						
20229200 EQUIPMENT MAINT. SUPPLIES						
20231400 CLOTHING/PERSONAL						
	9/3/26	76	Kathleen Farnum	\$	114.22	Staff Shirts
				\$	114.22	

20233200	FOOD SUPPLIES					
	SUBTOTAL					
20235100	LAUNDRY/ DRY CLEANING					
		8/28/26	71	CalCard	\$ 359.36	Uniforms - Maint
	SUBTOTAL				\$ 359.36	
20244300	MEDICAL SERVICES					
	SUBTOTAL					
20244400	FIRST AID/SAFETY SUPPLIES					
		8/28/26	71	CalCard	\$ 10.44	Band-Aids
		8/31/26	72	John Roberts	\$ 153.31	District Boot Allowance - FY 26-27
		9/15/26	93	Travis Hayer	\$ 200.00	District Boot Allowance - FY 26-27
	SUBTOTAL				\$ 363.75	
20250700	PROPERTY TAX COLLECTION					
	SUBTOTAL					
20253100	LEGAL SERVICES					
	SUBTOTAL					
20254102	BENEFIT ADMIN. SERVICE					
		9/18/26	95	Pars Membership	\$ 300.00	Pars Membership
	SUBTOTAL				\$ 300.00	
20257100	SECURITY SERVICE/RENTAL GUARD					
		19/23/26	103	Knight Watch	\$ 4,895.88	Security - September
9/	SUBTOTAL				\$ 4,895.88	
20285100	RECREATION SERVICES					
		8/28/26	71	CalCard	\$ 26.50	Rec - Email Blast
		9/1/26	75	Robinsons Taekwondo	\$ 8,437.50	Taekwondo - Aug
		9/9/26	81	RDP	\$ 4,498.17	Fall & Winter Activity Guide Postcard Mailing
		9/14/26	90	Twin Rivers	\$ 325.25	Summer field trip - Bus
		9/21/26	97	Rio Non Profit	\$ 800.00	Building Rental -Sept
		9/21/26	98	Rio Non Profit	\$ 800.00	Building Rental -Oct
	SUBTOTAL				\$ 14,887.42	
20285200	RECREATION SUPPLIES					
		8/28/26	71	CalCard	\$ 85.43	Aquatics - Gift Bags, pizza
		8/28/26	71	CalCard	\$ 764.67	binders and pencil pouches, keys, promotional items, speaker stand bag, popcorn and bags, picture frames
		8/28/26	71	CalCard	\$ 32.29	Summer Camp - Pizza
		9/22/26	101	Mike Heller (petty Cash)	\$ 50.98	Cake - Seniors
	SUBTOTAL				\$ 933.37	
20287300	UNEMPLOYMENT CLAIMS					
	SUBTOTAL					
20289800	EXPENDITURE REIMBURSEMENT					
	SUBTOTAL					
20289900	OTHER OPERATING EXPENSES (SAFCA)					
		8/28/26	71	CalCard	\$ 199.10	SAFCA - Uniforms
		8/28/26	71	CalCard	\$ 4,150.64	SAFCA - Galv steel cable, cable hardware, press wash fitting, safety equip H2O wag, Keys, Bobcat01 hose fittings, bobcat 3 air filters, bobcat1 attach hoses
		8/28/26	71	CalCard	\$ 2,670.12	Fuel - Safca
		9/14/26	88	County Of Sacramento	\$ 125.90	Refuse - Safca
	SUBTOTAL				\$ 7,145.76	
20291300	AUDITOR/CONTROLLER SERVICE					
		9/9/26	80	Fechter & Co	\$ 10,204.03	Field Work Invoice 6/30/26
	SUBTOTAL				\$ 10,204.03	
20291500	COMPASS COSTS					
	SUBTOTAL					
20291700	ALARM SERVICES					
	SUBTOTAL					
20291900	GS WORK REQUEST SERVICES					
		9/3/26	77	DOJ	\$ 32.00	Fingerprints Maintenance
		9/11/26	86	DOJ	\$ 32.00	Fingerprints - Maintenance
		9/22/26	101	Mike Heller (Petty Cash)	\$ 50.00	Fingerprints - Maintenance
	SUBTOTAL				\$ 114.00	
	SUB TOTAL				\$54,503.81	
41410100	LAND IMPROVEMENTS					
		9/22/26	100	BCI	\$97,845.79	Playground Replacement - CC
	SUBTOTAL				\$97,845.79	
42420200	IMP. OTHER THAN BUILDINGS					
	SUBTOTAL					
	SUB TOTAL				\$ 97,845.79	
	GRAND TOTAL				\$ 250,135.69	
96954600	REFUNDS					
		9/14/26	87	Shirley Ruiz	\$ 300.00	Refundable Deposit - CC
		9/14/26	89	Alejandra Ferriera	\$ 1,210.00	Rental Refund - CC
		9/22/26	102	Alejandra Ferriera	\$ 400.00	Rental Refund - CC
		9/29/26	107	April Bailey	\$ 40.00	Rental Refund - Playground Gazebo
	SUBTOTAL				\$ 1,950.00	
	TOTAL REFUNDS				\$ 1,950.00	

Revenue 2026-2027

	ACCOUNT TITLE	Budget	Sep	YTD	%	Balance
91910100	Prop. Tax Cur Se	\$ 1,385,000.00	\$ -	\$ -	0%	\$ 1,385,000.00
91910200	Prop. Tax Cur Un	\$ 45,000.00	\$ -	\$ -	0%	\$ 45,000.00
91910300	Prop. Tax Cur Su	\$ 40,000.00	\$ -	\$ -	0%	\$ 40,000.00
91910400	Prop. Tax Sec De	\$ 8,000.00	\$ -	\$ -	0%	\$ 8,000.00
91910500	Prop. Tax Sup De	\$ 3,100.00	\$ -	\$ -	0%	\$ 3,100.00
91910600	Prop. Tax Unitary	\$ 3,600.00	\$ -	\$ -	0%	\$ 3,600.00
91912000	Redemption	\$ 145.00	\$ -	\$ -	0%	\$ 145.00
91913000	Prop. Tax Pr Uns	\$ 400.00	\$ -	\$ -	0%	\$ 400.00
91914000	Prop. Tax Penalty	\$ 300.00	\$ -	\$ -	0%	\$ 300.00
94941000	Interst Incom	\$ 35,000.00	\$ -	\$ -	0%	\$ 35,000.00
95952200	Home Prop Tax R	\$ 7,777.00	\$ -	\$ -	0%	\$ 7,777.00
96960300	Special Assesment	\$ 32,000.00	\$ -	\$ -	0%	\$ 32,000.00
96964600	Recreation	\$ 622,030.00	\$ 33,208.78	\$ 117,015.70	19%	\$ 505,014.30
96969900	SAFCA	\$ 266,666.00	\$ 92,730.40	\$ 130,359.40	49%	\$ 136,306.60
97979000	Misc.	\$ 1,200.00	\$ 741.67	\$ 741.67	62%	\$ 458.33
	BUDGET TOTAL	\$ 2,450,218.00	\$126,680.85	\$ 248,118.77	10%	\$ 2,202,101.23

Misc.

Cal Card Quarterly Reim

Recreation Summary 2026/2027

YOUTH CARE PROGRAMS	Budget Expense	Budget Revenue	Revenue-YTD	Staffing YTD	Total Expenses	Total Revenue
Summer Camps	\$ 4,500.00	\$ 41,340.00	\$ 70,000.00	\$ (18,188.22)	\$ (19,102.94)	\$ 50,897.06
TOTAL	\$ 4,500.00	\$ 41,340.00	\$ 70,000.00	\$ (18,188.22)	\$ (19,102.94)	\$ 50,897.06
LEISURE CLASSES	Budget Expense	Budget Revenue	Revenue-YTD	Staffing YTD	Total Expenses	TOTAL
ECHO		\$ -	\$ -	\$ -	\$ -	\$ -
Elections		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SAFETY/MARKETING	Budget Expense	Revenue	Revenue-YTD	Staffing YTD	Total Expenses	TOTAL
CPR Course	\$ 1,600.00	\$ 1,800.00	\$ -	\$ -	\$ (51.65)	\$ (51.65)
Marketing/Promotions	\$ 820.00		\$ -	\$ -	\$ (26.50)	\$ (26.50)
TOTAL	\$ 2,420.00	\$ 1,800.00	\$ -	\$ -	\$ (78.15)	\$ (78.15)
SPECIAL EVENTS 2400	Budget Expense	Revenue	Revenue-YTD	Staffing YTD	Total Expenses	TOTAL
Breakfast W/Santa	\$ 201.00	\$ -	\$ -	\$ -	\$ -	\$ -
Country Faire	\$ 162.00	\$ -	\$ -	\$ -	\$ -	\$ -
Eggstravaganza	\$ 502.00	\$ -	\$ -	\$ -	\$ -	\$ -
Events (Misc)	\$ 721.00	\$ -	\$ (74.36)	\$ -	\$ -	\$ (74.36)
Family Paint Night	\$ 242.00	\$ 450.00	\$ -	\$ -	\$ -	\$ -
Farmers Market	\$ 882.00	\$ -	\$ -	\$ -	\$ -	\$ -
Kids Night Out	\$ 242.00	\$ 210.00	\$ -	\$ -	\$ -	\$ -
Movie in the Park	\$ 481.00	\$ 45.00	\$ -	\$ -	\$ -	\$ -
Summer Kick off - Pool Bash	\$ 589.00	\$ 350.00	\$ 315.00	\$ (630.97)	\$ (630.97)	\$ (215.97)
Trunk or Treat	\$ 433.00	\$ -	\$ -	\$ -	\$ -	\$ -
Valentine's Event	\$ 82.00	\$ 280.00	\$ -	\$ -	\$ -	\$ -
Veterans Day	\$ 162.00	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 4,699.00	\$ 1,335.00	\$ 240.64	\$ (630.97)	\$ (630.97)	\$ (390.33)
SENIOR ACTIVITIES	Budget Expense	Budget Revenue	Revenue-YTD	Staffing YTD	Total Expenses	TOTAL
Senior Lunch	\$ 28,006.00	\$ -	\$ -	\$ (4,543.27)	\$ (4,617.19)	\$ (4,617.19)
Senior Movie	\$ 1,062.00	\$ -	\$ -	\$ -	\$ -	\$ -
Senior Trips	\$ 1,157.00	\$ 350.00	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 30,225.00	\$ 350.00	\$ -	\$ (4,543.27)	\$ (4,617.19)	\$ (4,617.19)
YOUTH/ADULT SPORTS	Budget Expense	Budget Revenue	Revenue-YTD	Staffing YTD	Total Expenses	TOTAL
Adult Softball	\$ 6,231.00	\$ 5,850.00	\$ -	\$ -	\$ -	\$ -
National Academy of Athletics	\$ 69,933.00	\$ 81,600.00	\$ 4,680.00	\$ -	\$ (7,200.00)	\$ 1,480.00
Taekwondo	\$ 112,950.00	\$ 116,340.00	\$ 14,940.00	\$ -	\$ (17,394.50)	\$ (2,454.50)
Youth Art Class/Clay and Create	\$ 3,922.00	\$ 14,400.00	\$ 165.00	\$ -	\$ -	\$ 165.00
Youth Water Polo	\$ 676.00	\$ 1,950.00	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 193,712.00	\$ 220,140.00	\$ 19,785.00	\$ -	\$ (20,594.50)	\$ (809.50)
AQUATICS	Budget Expense	Budget Revenue	Revenue-YTD	Staffing YTD	Total Expenses	TOTAL
Aquatics Supplies	\$ 8,690.00	\$ -	\$ -	\$ -	\$ (374.07)	\$ (374.07)
Lifeguard Training (seasonal training)	\$ 2,390.00	\$ 2,400.00	\$ -	\$ (1,208.63)	\$ (1,208.63)	\$ (1,208.63)
Public Swim	\$ 29,399.00	\$ 30,775.00	\$ 8,062.74	\$ (25,086.99)	\$ (25,177.50)	\$ (17,114.76)
Public Swim - Grant	\$ 31,299.00	\$ 135,000.00	\$ -	\$ -	\$ -	\$ -
Staff Training	\$ 25,297.00	\$ -	\$ -	\$ -	\$ -	\$ -
Swim Lessons	\$ 24,210.00	\$ 36,775.00	\$ 9,911.00	\$ (33,623.96)	\$ (33,623.96)	\$ (23,712.96)
Swim Lessons - GRANT	\$ 25,787.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -
Water Aerobics	\$ 632.00	\$ 700.00	\$ 790.00	\$ (331.54)	\$ (331.54)	\$ 458.46
TOTAL	\$ 147,704.00	\$ 285,650.00	\$ 18,763.74	\$ (60,251.12)	\$ (60,715.70)	\$ (41,951.96)
SWIM TEAM	Budget Expense	Budget Revenue	Revenue-YTD	Staffing YTD	Total Expenses	TOTAL
Polar Plunge	\$ 347.00	\$ -	\$ -	\$ -	\$ -	\$ -
Stroke & Turn	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Swim Team	\$ 28,402.00	\$ 28,200.00	\$ -	\$ (8,172.94)	\$ (10,212.94)	\$ (10,212.94)
TOTAL	\$ 28,749.00	\$ 28,200.00	\$ -	\$ (8,172.94)	\$ (10,212.94)	\$ (10,212.94)
Grand Total	\$ 412,009.00	\$ 578,815.00	\$ 108,789.38	\$ (92,086.52)	\$ (115,952.39)	\$ (7,163.01)

RENTALS	Budget Revenue	Revenue	Salary + Benefits	Refunds	Total Exp	Balance
BMX	\$ 5,200.00	\$ 3,400.00		\$ -	\$ -	\$ 3,400.00
CC	\$ 17,815.00	\$ 3,682.50	\$ (310.05)	\$ (1,270.00)	\$ (1,580.05)	\$ 2,102.45
CPHA	\$ 10,000.00	\$ -		\$ -	\$ -	\$ -
Depot	\$ 4,100.00	\$ 330.00		\$ (170.00)	\$ (170.00)	\$ 160.00
Equipment Rental/Marque		\$ -		\$ -	\$ -	\$ -
Westside Field	\$ 6,000.00	\$ 915.00		\$ -	\$ -	\$ 915.00
Westside Lights		\$ 386.10		\$ -	\$ -	\$ 386.10
Parks	\$ 100.00	\$ 90.00		\$ -	\$ -	\$ 90.00
High School Pool		\$ 1,081.00		\$ -	\$ -	\$ 1,081.00
TOTAL	\$ 43,215.00	\$ 9,884.60	\$ (310.05)	\$ (1,440.00)	\$ (1,750.05)	\$ 8,134.55
	SUB TOTAL	\$ 9,884.60	\$ (310.05)	\$ (1,440.00)	\$ (1,750.05)	\$ 8,134.55



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Member Number:	819745
Statement Period:	09/01/26 to 09/30/26
Page:	1 of 3

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

Statement Summary This Period:

Checking	\$	121,885.03
Savings	\$	0.00
Money Market	\$	-
Certificates	\$	-
IRAs/Coverdell	\$	-
Share Total	\$	121,885.03

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BUSINESS VALUE CHECKING

Account Number

Beginning Balance:	49,535.50	Joint Owners/Authorized Signers:	Micah B Heller
Deposits:	199,418.74		Lisa L Burnham-Morris
Withdrawals/Checks Paid:	127,069.21		Annette S Hernandez
Service Charges / Fees:	0.00	Year to Date Dividends:	0.00
Dividends Earned:	0.00	Number of Checks Paid:	1
Ending Balance:	121,885.03	Annual Percentage Yield Earned:	0.00%
			For Period 09/01/26 to 09/30/26

Deposits

Post Date	Amount	Description
09-02	34,263.32	Deposit
09-04	136.43	External Deposit BANKCARD - BTOT DEP 422369770009681
09-11	475.00	Deposit
09-15	136.43	External Deposit BANKCARD - BTOT DEP 422369770009681
09-17	243.25	External Deposit BANKCARD - BTOT DEP 422369770009681
09-17	1,167.90	Deposit
09-22	74,354.00	Deposit
09-24	39.16	External Deposit BANKCARD - BTOT DEP 422369770009681
09-25	80.51	External Deposit BANKCARD - BTOT DEP 422369770009681
09-29	162.74	External Deposit BANKCARD - BTOT DEP 422369770009681
09-30	88,360.00	Deposit

Fees & Withdrawals

Post Date	Amount	Description
09-01	-371.71	External Withdrawal BANKCARD - MTOT DISC 422369770009681
09-02	-16.65	External Withdrawal AUTHNET GATEWAY - BILLING 150006230
09-29	-126,680.85	Check 152



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Statement Period:	09/01/26 to 09/30/26
Page:	2 of 3

BUSINESS VALUE CHECKING continued

Checks Paid

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
152	09-29	126,680.85						

BUSINESS SHARE SAVINGS

Account Number

Beginning Balance: 0.00
Ending Balance: 0.00

Joint Owners/Authorized Signers: Micah B Heller
Lisa L Burnham-Morris
Annette S Hernandez
Year to Date Dividends: 0.00
Annual Percentage Yield Earned: 0.00%
For Period 09/01/26 to 09/30/26



September 30, 2026

Page 1 of 3

Investor ID

0000178-0000831 PDF 238723

Rio Linda Elverta Recreation and Park District
810 Oak Lane
Rio Linda, CA 95673

California CLASS

California CLASS		Average Monthly Yield: 3.8181%					
	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
General Fund	370,284.04	0.00	0.00	1,161.94	10,212.50	370,302.77	371,425.98
TOTAL	370,284.04	0.00	0.00	1,161.94	10,212.50	370,302.77	371,425.98

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Account Statement

September 30, 2026

Page 2 of 3

Account Number: 4

General Fund

Average Monthly Yield: 3.8181%

Account Summary

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	370,264.04	0.00	0.00	1,161.94	10,212.50	370,302.77	371,425.98

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
09/01/2026	Beginning Balance			370,264.04	
09/30/2026	Income Dividend Reinvestment	1,161.94			
09/30/2026	Ending Balance			371,425.98	

www.californiadclass.com

Tel: (877) 930-5213



California CLASS

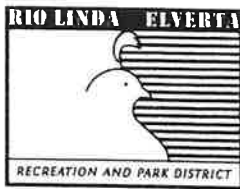
California CLASS

Date	Dividend Rate	Daily Yield
09/01/2026	0.000103007	3.7596%
09/02/2026	0.000102942	3.7574%
09/03/2026	0.000102863	3.7545%
09/04/2026	0.000411872	3.7583%
09/05/2026	0.000000000	3.7583%
09/06/2026	0.000000000	3.7583%
09/07/2026	0.000000000	3.7583%
09/08/2026	0.000103000	3.7595%
09/09/2026	0.000102897	3.7557%
09/10/2026	0.000102981	3.7588%
09/11/2026	0.000308301	3.7510%
09/12/2026	0.000000000	3.7510%
09/13/2026	0.000000000	3.7510%
09/14/2026	0.000102800	3.7522%
09/15/2026	0.000102919	3.7565%
09/16/2026	0.000102966	3.7583%
09/17/2026	0.000103769	3.7876%
09/18/2026	0.000318069	3.8698%
09/19/2026	0.000000000	3.8698%
09/20/2026	0.000000000	3.8698%
09/21/2026	0.000106004	3.8691%
09/22/2026	0.000106370	3.8825%
09/23/2026	0.000106707	3.8948%
09/24/2026	0.000106923	3.9027%
09/25/2026	0.000321510	3.9117%
09/26/2026	0.000000000	3.9117%
09/27/2026	0.000000000	3.9117%
09/28/2026	0.000107501	3.9238%
09/29/2026	0.000107406	3.9203%
09/30/2026	0.000107326	3.9174%

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	\$ 367,924.65	\$ 1,164.60	\$ 369,089.25
2	\$ 369,089.25	\$ 1,174.79	\$ 370,264.04
3	\$ 370,264.04	\$ 1,161.94	\$ 371,425.98
4			
5			
6			
7			
8			
9			
10			
11			
12			
		\$ 3,501.33	\$ 371,425.98



**Rio Linda Elverta
Recreation and Park District**

Item #5

AGENDA REPORT

TO: Board of Directors
FROM: Aaron Prescott – Parks Supervisor
REPORT DATE: October 12, 2026
MEETING DATE: October 21, 2026
SUBJECT: **Parks Division Monthly Report –September**

Events/Rental

- Fall Ball at Babe Best and Westside

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

- The Farmer's Market Ended at Depot Park.
- Livebarn contacted about electrical issues at Babe Best Park. Staff found tripped electrical breaker at one of the Field Dugout that supply power to cameras. Reset breaker and contacted Livebarn. Everything tested ok and there were no further issues.
- Began removal of existing playground structure at community center
- Two valve repairs at Westside Park on ball field. Staff located old valves, removed and installed new ones. The were tested and the irrigation was turned on.
- Three valve repairs at Babe Best Park. The crew located and repaired, rebuilt, or replaced the three stuck valves. They tested ok and the irrigation was turned back on.
- Park and playground inspections are done once each week as well as a separate monthly inspection.
- Ensuring Parks, Recreation, Habitat, and Open Space for our Future



**RIO LINDA ELVERTA
RECREATION & PARK DISTRICT**

AGENDA REPORT

Item #6

TO: Board of Directors
FROM: Yanni Lagge- Recreation Supervisor
REPORT DATE: October 13, 2026
MEETING DATE: October 21, 2026
SUBJECT: Recreation Division Monthly Report –October 2026

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

ADMINISTRATION

- Staff is working on preparing for the Haunted House
- Staff is working and getting everything inline for Trunk or Treat.

SPECIAL EVENTS

- Trunk or Treat is scheduled for Friday, Oct. 23 from 5:30-8:00pm.

COMMUNITY PROGRAMS

Youth Programs:

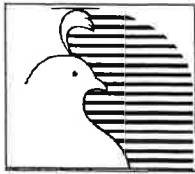
- Art Art and Away started on Tuesday, Sept 29
- Community Movie at the RLHS Baseball field on Friday, October 9

Adult Programs:

- Senior Movie Days start on Oct. 16

FACILITY RENTALS

- **October Rentals** – 1 facility rentals



RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

AGENDA REPORT

Item #7

TO: Board of Directors
FROM: Mike Heller, General Manager
REPORT DATE: October 15, 2026
MEETING DATE: October 21, 2026
SUBJECT: **General Manager's Report for September/October 2026**

Recommendation:

That the Board of Directors receives the report for file.

Discussion:

1. Working with CALA, our Landscape Architect, Staff have five (5) community meetings scheduled for the Central Park Rehabilitation Project. These five meetings are needed to fulfil the outreach requirement for the Statewide Parks Project (SPP) Prop 4 grant which is due by December 17th. The last meeting was on Sunday, October 11th and included a walking tour of the entire park. The remaining meetings are planned for:
 - RLE Neighborhood Association – November 19
 - RLERPD Board of Directors Meeting – December 9
2. The Roy Hayer Memorial Speedway plaque dedication took place on Sunday, October 11th at the Quarter Midget Track. The celebration recognized the work that the Capitol Quarter Midget Association and the Recreation and Park District completed for the land rights of the Quarter Midget Track property from Sacramento County. Attendees included Board Directors and their families from 2008; the District Administrator from 2008; current Board Directors; families of current Quarter Midget racers.
3. The General Manger attended the California Parks & Recreation Society's Directors Academy held in Santa Rosa on October 8-9. This well attended annual event is designed for both upcoming and current Directors, Administrators, and Manager's. It was a great event with the General Manager presenting at two of the sessions.
4. The RLE Foundation for the Future and the Fire Engine Restoration Crew held their annual fundraising dinner on October 10th. The event was successful for all.
5. The District's annual Trunk or Treat and Haunted House will be taking place on Friday, October 23rd at the Community Center and Depot Building. This is one of our biggest annual events and there were more than 1500 participants last year.
6. 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 July/August Meetings to include:
 - Administration and Finance – October 12th

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

ADMINISTRATION and FINANCE COMMITTEE MEETING MINUTES
Tuesday, October 12, 2026

Call to Order

Chairperson Charlea R. Moore called the meeting to order at 3:35pm. Director Lisa L. Morris was present with Administrative Services Supervisor Hernandez and General Manager Heller. Michael Fink from Fechter & Company was also present. The meeting was also broadcast via Zoom communications.

General Business

Review of Minutes from the September 8, 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 – August Financials and Compass Report

- Chairperson Moore spoke about her recent LAFCo meeting and how the other Commissioners were impressed with the COMPASS explanation that the Administrative Services Supervisor provides to the Committee.
- There were no questions or comments from the Committee, and it was recommended to forward the financial report to the Board of Directors for approval.

Discussion – Review of Fiscal Year 2025-2026 Audit

- This item was introduced by General Manager Heller who introduced Michael Fink from Fechter & Company to review the recently completed audit.
- Mr. Fink reminded the Committee that reports are strictly the opinion of the Auditor. He also stated that Fechter & Company did not see any weaknesses with internal controls. He also added that if there were to be an event that caused the Recreation and Park District to close their doors for an extended period, the District would be able to say solvent for at least 12 months.
- There were no additional questions, and the item is recommended to be forwarded to the Board of Directors for the final Audit presentation.

Discussion – Depot Exterior Paint Project

- General Manager Heller introduced the item and provided three quotes from local painters to complete the exterior of the Depot Building. The quote from Harvey's House Painters was significantly less expensive than the other two quotes. All of the services were similar.
- The Committee was also reminded that this would be a prevailing wage job so the price may increase when the final contract is presented.
- The Committee discussed the quotes and agreed that they would like to recommend Harvey's House Painters to the Board of Directors for the project.

Discussion – Hours of Work and Overtime Policy #2010 Amendment

- General Manager Heller introduced the item and explained that new salary exempt hires were granted 80 hours of Administration Leave no matter of what time of year

they are hired. The amendment would divide the calendar into quarters, and all new salary exempt hires would receive their Administration Leave based on their hire date for their first year. Beginning January 1st of their second year, they would be credited with the full 80 hours of Administration Leave.

- The Committee agreed with Staff thinking and there were no additional questions. It was recommended to forward the amendment to the Board of Directors for approval.

Discussion – Statewide Park Development and Community Revitalization (SPP) Program
– Round Five Resolution

- This item was introduced by General Manager Heller who stated that the Recreation and Park District was submitting an application for the SPP funding cycle. As part of this application, the Board of Directors would need to authorize a resolution. The copy of the resolution was attached to the Staff report.
- There were no questions and the Committee recommended forwarding the Board of Directors for approval

Items not on the Agenda

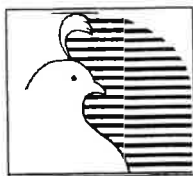
- General Manager Heller informed the Committee that Staff would, more than likely, be working on a mid-year budget. The Recreation and Park District received a \$1,000,000.00 award that was placed in the State Budget, once the check arrives an account will need to be set up as this award is specific to the Central Park Project and will cover expenses related to Phase I of the project.

Next Meeting

Monday, November 9, 2026 – 3:30pm

Adjournment

Chairperson Moore adjourned the meeting at 4:19pm



RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

AGENDA REPORT

Item #8

TO: Board of Directors
FROM: Mike Heller, General Manager
REPORT DATE: October 12, 2026
MEETING DATE: October 21, 2026
SUBJECT: **Adopt Resolution #2026-14 approving the application to California State Parks for the Proposition 4 (Climate Bond) Statewide Park Development and Community Revitalization Program for the Central Park Project**

Recommendation:

That the Board of Directors approves the resolution for the Proposition 4 (Climate Bond) Statewide Park Development and Community Revitalization Program for the Central Park Rehabilitation Project (SPP).

Background:

Assembly Bill 31, which created the SPP, was signed into law on September 30, 2008. SPP statute is found in Public Resources Code §5640 through §5653. Funding for the grant program was first made available through the Proposition 84 (2006 Bond Act) Sustainable Communities and Climate Change Reduction chapter (Public Resources Code §75065 (b) (1-5). The program's legacy continued through Proposition 68 (2018 Bond Act) and, most recently, Proposition 4 (2024 Bond Act.)

Parks are unique places where children can play, families and friends' bond, people exercise, seniors socialize, youth are mentored, cultures are celebrated, and everyone connects with nature. For these reasons and more, vibrant parks funded by this program will create humane and healthier communities. Building successful parks in underserved communities is "a work of art."

The SPP embraces meaningful engagement with local residents where park designs represent each community's unique recreation needs and creativity. SPP is the largest park related grant program in California's history and possibly U.S. history, with close to \$2 billion in funding between the 2006 Prop. 84 and 2024 Prop. 4 Bond Acts.

For the current round of funding the Office of Grants and Local Services (OGALS) has made \$188,500,000 available in funds. The minimum application is \$200,000.00 with the maximum being \$8,500,000. Applications may include acquisition, rehabilitation, and new construction.

Discussion:

The Recreation and Park District has desired to do a full rehabilitation of Central Park and the Horse Arena for a number of years. To date the Recreation and Park District has secured 3 Million in funding; 2 Million from a Community Project Funds grant through the US Congress. This HUD grant is reimbursable and will assist with Phase I of the project; An additional 1 Million was placed in the State Budget that is due to be signed by the Governor shortly.

The Recreation and Park District is working with Townsend Public Affairs, the District's grant lobbyist, to complete the grant application. Maximum applications for the Prop 4 grant are \$8,500,000.00. District Staff is recommending applying for \$7,000,000.00-\$7,500,000.00 for the remaining phases of the project.

It is recommended that Staff continue to work with both CALA Landscape Architects and Townsend Public Affairs to finalize the remaining Community Meetings and complete the grant applications for this round of funding.

RESOLUTION 2026-14

RESOLUTION OF THE BOARD OF DIRECTORS OF THE RIO LINDA ELVERTA RECREATION AND PARK DISTRICT APPROVING THE APPLICATION FOR THE PROPOSITION 4 (CLIMATE BOND) OF THE STATEWIDE PARK DEVELOPMENT AND COMMUNITY REVITALIZATION PROGRAM FUNDS FOR THE CENTRAL PARK REHABILITATION AT 820 ELKHORN BOULEVARD IN RIO LINDA

WHEREAS, the State Department of Parks and Recreation has been delegated the responsibility by the Legislature of the State of California for the administration of the Proposition 4 (Climate Bond) of the Statewide Park Development and Community Revitalization Grant Program, setting up necessary procedures governing the application; and

WHEREAS, said procedures established by the State Department of Parks and Recreation require the Applicant to certify by resolution the approval of the application before submission of said application to the State; and

WHEREAS, successful Applicants will enter into a contract with the State of California to complete the Grant Scope project;

NOW, THEREFORE, BE IT RESOLVED, that the Rio Linda Elverta Recreation and Park District hereby: approves the filing of an application for the Central Park Rehabilitation at 820 Elkhorn Boulevard; and

1. Certifies that said Applicant has or will have available, prior to commencement of any work on the project included in this application, the sufficient funds to complete the project; and
2. Certifies that if the project is awarded, the Applicant has or will have sufficient funds to operate and maintain the project; and
3. Certifies that the Applicant has reviewed, understands, and agrees to the General Provisions contained in the contract shown in the Grant Administration Guide; and
4. Delegates the authority to the General Manager to conduct all negotiations, sign and submit all documents, including, but not limited to applications, agreements, amendments, and payment requests, which may be necessary for the completion of the Grant Scope; and
5. Agrees to comply with all applicable federal, state, and local laws, ordinances, rules, regulations, and guidelines.

PASSED AND ADOPTED, this 21st day of October 2026 by the following vote:

AYES:

NOES:

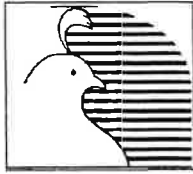
ABSTAIN:

ABSENT:

APPROVED:

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: Mike Heller, General Manager
REPORT DATE: October 12, 2026
MEETING DATE: October 21, 2026
SUBJECT: **Recommendation to adopt Resolution #2026-15 – approving an amendment to the District’s Policies and Procedures Manual – Hours of Work and Overtime – Policy #2010**

Recommendation:

Adopt Resolution #2026-15 approving an amendment to the District’s Policies and Procedures Manual – Policy #2010 – Hours of Work and Overtime. The Administration and Finance Committee has forwarded this item to the Board of Directors for approval.

Background:

The Recreation and Park District provides 80 hours of Administration time per calendar year for exempt employees. These employees are the General Manager, Administrative Services Supervisor, Parks Supervisor, and Recreation Supervisor. Currently the policy states that these employees receive 80 hours per year and this is also applied to any new employees assigned to one of these positions regardless of the time of year that they were hired.

Staff are proposing that for new hires into an exempt position that the Administration time be prorated depending on the time of year that the employee is hired. Please see the list below for an example.

- Hire date between January 1 – March 31 80 hours received
- Hire date between April 1 – June 30 60 hours received
- Hire date between July 1 – September 30 40 hours received
- Hire date between October 1 – December 31 20 hours received

Discussion:

Recreation and Park District Staff are recommending that the Administration and Finance Committee review the suggest additions and amendments to Policy #2010 and provide any feedback. The revised policy and any suggested changes will be forwarded to the Board of Directors for approval.

- 2010.9.1 New exempt employees will receive Administration time in their first year of hire based on the following hire date:
 - Hire date between January 1 – March 31 80 hours received
 - Hire date between April 1 – June 30 60 hours received
 - Hire date between July 1 – September 30 40 hours received
 - Hire date between October 1 – December 31 20 hours received
- 2010.9.2 Admin leave cannot be carried over to another calendar year.
- 2010.9.3 Admin leave will not be paid out upon separation or retirement.

Attachments:

- Policy #2010 – Hours of Work and Overtime

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

POLICY & PROCEDURE MANUAL

POLICY TITLE: Hours of Work and Overtime
POLICY NUMBER: 2010

2010.1 This policy shall apply to all employees not exempt from Fair Labor Standards Act.

2010.2 The regular hours of work each day shall be consecutive except for interruptions for meal periods.

2010.3 The workweek shall consist of seven (7) consecutive days from 12:01 o'clock A.M. Sunday, through midnight Saturday.

2010.4 The overtime rate which applies to eligible employees is one and one-half (1-1/2) times the employee's normal hourly rate.

2010.5 The Overtime rate applies when an employee works:

2010.5.1 In excess of forty (40) hours in a work week:

2010.5.2 In excess of ten (10) hours on a scheduled workday if a four (4) day, ten (10) hour per day workweek is in effect: or,

2010.5.3 On a designated holiday

2010.5.5 Other than regular hours of work, anytime worked by an employee in emergency repair or emergency maintenance of facilities of the District shall be compensated at the overtime rate of pay.

2010.6 Other than regular hours of work, anytime work is done by an employee in emergency repair or emergency maintenance of facilities of the District said employee shall be compensated at the overtime rate of pay.

2010.7 A schedule shall be maintained by Park Supervisor whereby maintenance employees shall be assigned, on a rotational basis, to be "on-call" on weekends, holidays and other times not considered regular hours of work for District employees.

2010.8 When an employee is on-call, he/she shall be provided a device, which will be used to notify an employee in the event of an emergency repair/maintenance work

Adopted: 4/20/2005

Amended: 8/25/2008

Amended: 5/19/2021

2010-1

need. Said device {cell phone, radio, pager, etc.} shall be kept in the on-call employee's possession during the entire on-call period of time. Notification of Emergency repair/maintenance work need may also be given verbally, in person or telephonically, by the Administrator or Park Supervisor.

2010.8.1 When on call he/she shall utilize his/her time as desired. The on-call employee will be available by phone and if called in afterhours on a weeknight will be compensated at one and one half (1.5) their regular pay.

2010.8.2 Non-exempt employees shall be compensated at \$2.00 per hour for weeknight and weekend stand-by time while on call. Said employee may utilize his/her time as desired but must remain within the general Rio Linda Elverta Recreation and Park District Boundaries and going no further than 30 minutes travel time away from any District facility. If said employee is called in to work, he/she will be compensated at one and one half (1.5) their normal rate of pay.

2010.9 The following exempt positions will receive additional administrative leave in acknowledgment of the additional weekend and evening hours required to perform the job: General Manager, which is negotiated as part of the employee contract, Administrative Services Supervisor, Park Supervisor, Recreation Supervisor, and others that may be included later. The above listed employees receive eighty (80) hours of Admin leave per calendar year.

2010.9.1 Admin leave cannot be carried over to another calendar year.

2010.9.2 Admin leave will not be paid out upon separation or retirement.

RESOLUTION 2026-15

RESOLUTION OF THE BOARD OF DIRECTORS OF THE RIO LINDA ELVERTA RECREATION AND PARK DISTRICT APPROVING AN AMENDMENT TO THE DISTRICT'S POLICY AND PROCEDURE MANUAL – POLICY #2010 – HOURS OF WORK AND OVERTIME

WHEREAS, the Board of Directors ("Board") of the Rio Linda Elverta Recreation and Park District ("District") approves an amendment to the Policy and Procedure manual, Policy #2010 – Hours of Work and Overtime; and

WHEREAS, Staff are recommending an amendment to the policy to include language addressing newly hired employees and the amount of Administration time that they are granted in their first year of employment with the Recreation and Park District; and

WHEREAS, Item 2010.9.1 of the policy now addresses a prorated schedule for Administration time based on the date of hire for the new employee in their first year (only) of employment for the Recreation and Park District

NOW THEREFORE, BE IT RESOLVED, the Rio Linda Elverta Recreation and Park District hereby approve and authorizes the amendments to the Policy and Procedure manual, Policy #2010 – Hours of Work and Overtime.

PASSED AND ADOPTED, this 21st day of October 2026 by the following vote:

AYES:

NOES:

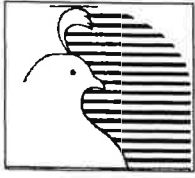
ABSTAIN:

ABSENT:

APPROVED:

Wayne Del Nero
Chairperson, Board of Directors

Lisa L. Morris
Secretary, Board of Directors



RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

AGENDA REPORT

Item #10

TO: Board of Directors
FROM: Annette Hernandez, Administrative Services Supervisor
REPORT DATE: October 12, 2026
MEETING DATE: October 21, 2026
SUBJECT: **Approve Resolution #2026-16 and accept the Fiscal Year 2025-2026 Audit Report Prepared by Fechter and Company**

Recommendation:

That the Board of Directors accepts the Fiscal Year 2025-2026 annual audit report prepared by Fechter and Company and adopts Resolution #2026-16. This was reviewed by the Administration and Finance Committee, and it was recommended that it be forwarded to the Board of Directors.

Background:

State Law requires annual audits of all Districts throughout the State of California. Fechter and Company conducted the FY 2025-2026 annual audit for the District in August 2026.

Michael Fink from Fechter and Company is present to review the audit report with the Board of Directors and to answer any questions.

Discussion:

The Rio Linda Elverta Recreation and Park District Management Report for the FY ended June 30, 2026 is attached for review and comment.

Attachments:

1. 2025-2026 Management Report
2. 2025-2026 Financial Audit from Fechter and Company



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

October 12, 2026

Board of Directors of the
Rio Linda Elverta Recreation and Park District
Rio Linda, California

We have audited the financial statements of the governmental activities and each major fund of Rio Linda Elverta Recreation and Park District for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 22, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Rio Linda Elverta Recreation and Park District are described in Note 1 to the financial statements. GASB 103 and 104 were implemented during 2025/26. We noted no transactions entered into by Rio Linda Elverta Recreation and Park District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the Pension Liability and related expenses and deferred in/outflows is based on the Sacramento County Employee Retirement Systems actuarial valuation. We evaluated the key factors and assumptions used to develop the estimated liabilities, deferred in/outflows and pension expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following items were adjusted during the course of the audit:

- Adjustment to reclassify expenses out of revenue to expense accounts, specifically we moved SAFCA expenses to expense accounts from SAFCA revenues.
- Adjustment to record prior year's unrecorded audit adjustments to reconcile fund balance.
- Adjustment to reclassify non-capital items to expense accounts from capital outlay.
- Adjustment to record transfer to investment account and related interest.
- Adjustment to record outstanding invoices on the Twin Rivers contract and record write-offs for uncollectable invoices.
- Adjustment to record payroll costs at year-end.
- Adjustment to record compensated absences in accordance with GASB 101.
- Adjustment to record pension items in accordance with GASB 68.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 12, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Rio Linda Elverta Recreation and Park District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Rio Linda Elverta Recreation and Park District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

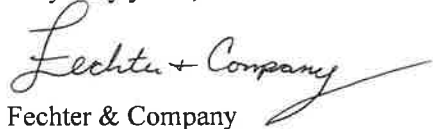
Other Matters

We applied certain limited procedures to Budget vs Actual and supplemental pension disclosures, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of Board of Directors and management of Rio Linda Elverta Recreation and Park District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Fechter & Company". The signature is written in dark ink and is positioned above the printed name of the firm.

Fechter & Company
Certified Public Accountants



**FECHTER
& COMPANY**
Certified Public Accountants

**RIO LINDA ELVERTA
RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS
AND
REQUIRED SUPPLEMENTARY INFORMATION
WITH
INDEPENDENT AUDITOR'S REPORT THEREON
JUNE 30, 2026**

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Financial Statements with Required Supplementary Information June 30, 2026

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

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Rio Linda Elverta Recreation and Park District
Rio Linda, California

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Rio Linda Elverta Recreation and Park District, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise Rio Linda Elverta Recreation and Park District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Rio Linda Elverta Recreation and Park District, as of June 30, 2026, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Rio Linda Elverta Recreation and Park District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Rio Linda Elverta Recreation and Park District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Board of Directors
Rio Linda Elverta Recreation and Park District

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Rio Linda Elverta Recreation and Park District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Rio Linda Elverta Recreation and Park District's ability to continue as a going concern for a reasonable period of time.

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

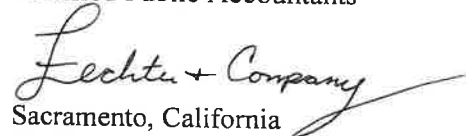
Board of Directors
Rio Linda Elverta Recreation and Park District

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the pension, management's discussion and analysis, and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Although accounting principles generally accepted in the United States of America require that management present Management's Discussion and Analysis, Rio Linda Elverta Recreation and Park District has elected to omit this required report. Our opinion is not modified with regard to this omission.

Fechter and Company
Certified Public Accountants


Sacramento, California
October 12, 2026

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2026

Assets

Current assets	
Cash and investments	\$6,117,709
Accounts receivable	168,772
Restricted cash and investments	<u>160,825</u>
Total current assets	6,447,306
Capital assets	
Nondepreciated assets	161,633
Depreciable assets, net of accumulated depreciation	<u>3,097,640</u>
Net capital assets	<u>3,259,273</u>
Total Assets	9,706,579
Deferred outflows of resources	111,179

Liabilities

Current liabilities	
Claims payable	53,678
Accrued payroll	48,558
Current portion of compensated absences	29,613
Current portion of leases payable	3,518
Noncurrent liabilities	
Compensated absences	36,490
Lease payable, net of current portion	14,886
Net pension liability	<u>125,939</u>
Total Liabilities	312,682
Deferred inflows of resources	145,702

Net Position

Net investment in capital assets	3,204,379
Restricted developer fees	2,314,791
Restricted for foundation	88,010
Unrestricted	<u>3,752,194</u>
Net Position	<u><u>\$9,359,374</u></u>

**RIO LINDA ELVERTA RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED
JUNE 30, 2026**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Contributions and Grants	
Governmental Activities:				
Recreation	\$ 1,968,189	\$ 837,409	\$ 68,997	\$ (1,061,783)
Total Governmental Activities	\$ 1,968,189	\$ 837,409	\$ 68,997	(1,061,783)
General Revenues:				
	Taxes and assessments			1,870,353
	Use of money and property			231,149
	Other revenues			7,939
	Total general revenues			2,109,441
	Change in net position			1,047,658
	Net position at beginning of fiscal year			8,311,716
	Net position at end of fiscal year			\$ 9,359,374

**RIO LINDA ELVERTA RECREATION AND PARK DISTRICT
BALANCE SHEET
JUNE 30, 2026**

	General Fund	In-Lieu Fee Fund	Park Development Fees Fund	RLE Foundation For the Future	Total Governmental Funds
Assets					
Cash and investments	\$3,918,627	\$ -	\$2,111,070	\$ 88,012	\$6,117,709
Accounts receivable	125,876	2,971	39,925	-	168,772
Restricted cash and investments	-	160,825	-	-	160,825
Total Assets	<u>\$4,044,503</u>	<u>\$ 163,796</u>	<u>\$2,150,995</u>	<u>\$ 88,012</u>	<u>\$6,447,306</u>
Liabilities					
Current liabilities					
Claims payable	\$ 53,678	\$ -	\$ -	\$ -	\$ 53,678
Accrued payroll	48,558	-	-	-	48,558
Total Liabilities	102,236	-	-	-	102,236
Fund Balances					
Restricted developer fees	-	163,796	2,150,995	-	2,314,791
Restricted for Foundation	-	-	-	88,010	88,010
Unassigned	3,942,266	-	-	-	3,942,266
Total Fund Balances	<u>3,942,266</u>	<u>163,796</u>	<u>2,150,995</u>	<u>88,010</u>	<u>6,345,067</u>
Total Liabilities and Fund Balances	<u>\$4,044,502</u>	<u>\$ 163,796</u>	<u>\$2,150,995</u>	<u>\$ 88,010</u>	<u>\$6,447,303</u>

**RIO LINDA ELVERTA RECREATION AND PARK DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2026**

Fund balances of governmental funds	\$ 6,345,067
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental fund basis statements	3,259,273
Deferred outflows of resources reported in the Statement of Net Position	111,182
Deferred inflows of resources reported in the Statement of Net Position	(145,702)
Lease liability	(18,404)
Net pension liability	(125,939)
Compensated absences are not due and payable in the current period and therefore are not reported in the governmental fund basis statements	<u>(66,103)</u>
Net position of governmental activities	<u><u>\$ 9,359,374</u></u>

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED
JUNE 30, 2026

	General Fund	In-Lieu Fee Fund	Park Development Fees Fund	RLE Foundation For the Future	Total Governmental Funds
Revenues					
Property taxes	\$1,794,244	\$ -	\$ -	\$ -	\$1,794,244
Assessments	10,420	7,629	58,060	-	76,109
Use of money and property	138,116	6,431	86,602	-	231,149
Charges for current services	837,409	-	-	-	837,409
Donations	-	-	-	47,637	47,637
In-kind donations	-	-	-	21,360	21,360
Other revenues	7,937	-	-	-	7,937
Total Revenues	2,788,126	14,060	144,662	68,997	3,015,845
Expenditures					
Current:					
Recreation services	1,813,268	-	2,197	24,633	1,840,098
Lease interest	276	-	-	-	276
In-kind rent	-	-	-	21,360	21,360
Fundraising	-	-	-	2,309	2,309
Lease principal payments	3,255	-	-	-	3,255
Capital outlay	142,644	-	-	20,998	163,642
Total Expenditures	1,959,443	-	2,197	69,300	2,030,940
Net Change in Fund Balances	828,683	14,060	142,465	(303)	984,905
Fund Balances, July 1, 2025	3,113,583	149,736	2,008,530	88,313	5,360,162
Fund Balances, June 30, 2026	\$3,942,266	\$ 163,796	\$2,150,995	\$ 88,010	\$6,345,067

**RIO LINDA ELVERTA RECREATION AND PARK DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED
JUNE 30, 2026**

Net change in fund balances - total governmental funds	\$ 984,905
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Amounts reported for governmental activities in the Statement of Activities differ from the amounts reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:

Cost of assets capitalized	163,642
Capitalized cost of leases	19,895
Depreciation expense	(223,622)
Amortization of lease right of use asset	(3,236)
Lease liability of leases	(19,895)
Repayment of lease liability	3,255
Change in net pension liability and related accounts	44,555
Compensated absences reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.	78,159

Change in net position of governmental activities	\$ 1,047,658
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RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements June 30, 2026

Note 1: Summary of Significant Accounting Policies

The Rio Linda Elverta Recreation and Park District (District) was established in 1990, as a reorganization consisting of the formation of the District and the dissolution of County Service Area No. 3. The District is operated under the advisement of a five-member Board of Directors (Board) duly elected and empowered by the electorate with sole authority over the District's operations. Although the District is now independent from the County of Sacramento's (County) Board of Supervisors, its financial activities are still processed through the County Auditor-Controller's Office.

In addition to providing recreational programs and services to the community, the District maintains park sites. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The District has defined its reporting entity in accordance with accounting principles generally accepted in the United States of America, which provide guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

Based upon the aforementioned oversight criteria, the following is a component unit:

The Rio Linda Elverta Foundation for the Future (Foundation) was created as a nonprofit entity under section 501(c)(3) to receive donations, obtain grants, and conduct fundraising events to generate revenues that will enhance the District's recreation and park programs. The Foundation also accounts for the activities of several partner groups that are organized and provide services within the District. The Foundation is reported as a blended component unit of the District because the District governing body is also the governing body of the Foundation. The Foundation is accounted for as a special revenue fund in the District's fund financial statements.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements

June 30, 2026

Note 1: Summary of Significant Accounting Policies - continued

B. Basis of Accounting

Government-wide financial statements are reported using the economic resources measurement focus and the accrual-basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental funds are reported using the current financial resources measurement focus and the modified-accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. The District considers property taxes available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences, claims, and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

C. Non-Current Governmental Assets/Liabilities

Government Accounting Standards Board (GASB) Statement No. 34 eliminates the presentation of account groups but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the Government-Wide Statement of Net Position.

D. Basis of Presentation

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's resources are accounted for in these individual funds based on the purposes for which they are to be spent and the means by which spending activity is controlled. For financial reporting, these funds have been grouped into the fund types discussed below.

Governmental Fund Types

Governmental funds are used to account for the District's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is based upon determination of changes in financial position. Following are the District's governmental funds:

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements

June 30, 2026

Note 1: Summary of Significant Accounting Policies - continued

D. Basis of Presentation - continued

Governmental Fund Types - continued

General Fund – This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

Special Revenue Funds – These funds are as follows:

- Developer in-lieu fees
- Park Development fees
- The Rio Linda Elverta Foundation for the Future that are legally restricted to expenditures for specific purposes.

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Restricted Assets

Restricted assets are financial resources generated for a specific purpose, such as construction of improvements and financing of debt obligations. These amounts are restricted, as their use is limited by applicable bond covenants or other external requirements.

G. Fund Equity

Reservations of fund balances of governmental funds are established to either (1) satisfy legal covenants that require a portion of fund balance to be segregated or (2) identify the portion of the fund balance that is not appropriable for future expenditures.

H. Compensated Absences

Compensated absences represent the vested portion of accumulated vacation. In accordance with GASB Statement No. 101, the liability for accumulated leave includes all salary-related payments that are directly and incrementally connected with leave payments to employees, such as retirement pay.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements June 30, 2026

Note 1: Summary of Significant Accounting Policies - continued

I. Property Taxes

The District receives property taxes from the County, which has been assigned responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District, eliminating the need for an allowance for uncollectible taxes. The County, in return, receives all penalties and interest. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

J. Capital Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in the governmental activities column of the government-wide financial statements. Contributed fixed assets are valued at their estimated fair market value. Capital assets include land, buildings and building improvements, and equipment. Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded in the government-wide financial statements on the straight-line basis over the useful life of the assets as follows:

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

K. Fund Balances and Net Position

The government-wide activities fund financial statements utilize a net position presentation. Net positions are categorized as investment in capital assets (net of related debt), restricted, and unrestricted.

- *Net Investment in Capital Assets* – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements June 30, 2026

Note 1: Summary of Significant Accounting Policies - continued

K. Fund Balances and Net Position - continued

- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – This category represents net position of the District not restricted for any project or other purpose.

In February 2009, the GASB issued Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes accounting and financial reporting standards for all governments that report governmental funds.

Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are now broken out in five categories:

- *Nonspendable Fund Balance* – this fund balance classification includes amounts that cannot be spent because they are either not in spendable form (i.e., prepaid expenses) or legally or contractually required to be maintained intact.
- *Restricted Fund Balance* – this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.
- *Committed Fund Balance* – this fund balance classification can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (i.e., fund balance designations passed by Board resolution).
- *Assigned Fund Balance* – this fund balance classification includes amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
- *Unassigned Fund Balance* – this fund balance classification is the residual classification for the General Fund.

In the fund financial statements, restrictions segregate portions of fund balance that are either not available or have been earmarked for specific purposes.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements

June 30, 2026

Note 1: Summary of Significant Accounting Policies - continued

K. Fund Balances and Net Position - continued

As of June 30, 2026, restrictions of fund balance are described below:

The term “restricted” is used to indicate that a portion of reported fund balance is legally restricted to a specific purpose or is not available for appropriation or expenditure. The District has restricted fund balances as follows:

- *Restricted Developer Fees* - unavailable for appropriation because the District must use these funds for future capital improvements in lieu of developers directly making improvements.
- *Restricted for Foundation* – unavailable for use by the District as these funds are held on behalf of the Foundation (see Note 11).

L. Recent Accounting Pronouncements

In April 2025, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The guidance in this statement updates the presentation requirements for several financial statement items including (but not limited to) management’s discussion and analysis, unusual or infrequent items, and budgetary comparisons. The new standard is effective for fiscal years beginning after June 15, 2026. The District adopted this standard for the year ended June 30, 2026. There were no adjustments required to adopt this standard.

In September 2025, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, which enhances the transparency of capital asset reporting. This statement requires separate disclosure of lease assets (per GASB 87), subscription-based IT assets (per GASB 96), and other intangible right-to-use assets (per GASB 94) by major class in the capital assets note. It also introduces new disclosure requirements for capital assets held for sale, including historical cost, accumulated depreciation, and related pledged debt. The provisions of this statement are effective for fiscal years beginning after June 15, 2026, with earlier application encouraged. The District adopted this standard for the year ended June 30, 2026. There were no adjustments required to adopt this standard.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements June 30, 2026

Note 2: Cash and Investments

Cash and investments at June 30, 2026, consisted of the following:

Imprest cash	\$ 300
Cash in holding account	39,388
Cash in foundation account	88,013
California Class Investment Pool	367,925
Cash and investments with the County	<u>5,782,908</u>
Total cash and investments	<u>\$ 6,278,534</u>

Reconciliation to the Statement of Net Position:

Unrestricted cash and investments	\$ 6,117,709
Restricted cash and investments	<u>160,825</u>
Total cash and investments	<u>\$ 6,278,534</u>

A. Investments Authorized by the California Government Code and the Entity's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District rather than the general provisions of the California Government Code or the District investment policy.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements

June 30, 2026

Note 2: Cash and Investments - continued

A. Investments Authorized by the California Government Code and the Entity's Investment Policy - Continued

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Minimum Quality Requirements</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations— CA And Others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
U.S Agency Obligations	5 years	None	None
Bankers' Acceptances	180 days	40%	None
Commercial Paper—Non-Pooled Funds (under \$100,000,000 of investments)	270 days or less	25% of the agency's money	Highest letter and number rating by an NRSRO
Commercial Paper—Non-Pooled Funds (min. \$100,000,000 of investments)	270 days or less	40% of the agency's money	Highest letter and number rating by an NRSRO
Commercial Paper— Pooled Funds	270 days or less	40% of the agency's money	Highest letter and number rating by an NRSRO
Negotiable Certificates of Deposit	5 years	30%	None
Non-negotiable Certificates of Deposit	5 years	None	None
Placement Service Deposits	5 years	50%	None
Placement Service Certificates of Deposit	5 years	50%	None
Repurchase Agreements	1 year	None	None

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements June 30, 2026

Note 2: Cash and Investments - continued

A. Investments Authorized by the California Government Code and the Entity's Investment Policy – continued

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Minimum Quality Requirements</u>
Reverse Repurchase Agreements and Securities Lending Agreements	92 days	20% of the base value of the portfolio	None
Medium-Term Notes	5 years or less	30%	"A" rating category or its equivalent or better
Mutual Funds And Money Market Mutual Funds	N/A	20%	Multiple
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass-Through and Asset-Backed Securities	5 years or less	20%	"AA" rating category or its equivalent or better
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool	N/A	None	Multiple
Local Agency Investment Fund (LAIF)	N/A	None	None
Voluntary Investment Program Fund	N/A	None	None
Supranational Obligations	5 years or less	30%	"AA" rating category or its equivalent or better
Public Bank Obligations	5 years	None	None

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements June 30, 2026

Note 2: Cash and Investments – continued

B. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided in the following table that shows the distribution of the District's investment maturity:

Investment Type	Totals	Remaining Maturity	
		12 Months or Less	13 – 48 Months
California Class*	\$ 367,925	\$ 367,925	\$ -
Sacramento County*	5,782,908	5,782,908	-
Total	<u>\$ 6,150,833</u>	<u>\$ 6,150,833</u>	<u>\$ -</u>

*Not subject to categorization

C. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code and the District's investment policy, and the actual rating as of June 30, 2026 for each investment type.

Investment Type	Carrying Amount	Minimum Legal Rating	Ratings as of Year End	
			AAAm	Not Rated
California Class	\$ 367,925	N/A	\$ 367,925	\$ -
Sacramento County	5,782,908	N/A	-	5,782,908
Total	<u>\$ 6,150,833</u>		<u>\$ 367,925</u>	<u>\$ 5,782,908</u>

D. Concentrations of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in any one issuer. There are no investments to one issuer exceeding those limits.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements June 30, 2026

Note 2: Cash and Investments – continued

E. Custodial Credit Risk

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

F. Investment in Government Pool – Sacramento County

Investments are accounted for in accordance with the provisions of GASB Statement No. 31, which requires governmental entities to report certain investments at fair value in the Balance Sheet and recognize the corresponding change in fair value of investments in the year in which the change occurred. The District reports its investment in the Sacramento County investment pool at fair value based on quoted market information obtained from fiscal agents or other sources if the change is material to the financial statements.

G. Investment in Government Pool – California Class

The District is a voluntary participant in the California Class Prime investment pool (Pool). The fair value of the District's investment in the Pool is reported in the accompanying financial statements at the amounts based upon the District's pro-rata share of the fair value provided by California Class for the entire California Class portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by California Class, which are recorded on an amortized cost basis.

The average annual yield of the Pool for the year ended June 30, 2026, was 4.02%. The estimated amortized cost and fair value of the Pool at June 30, 2026, was \$1,794,740,969. The District's share of the Pool at June 30, 2026 was approximately 0.0205%.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements June 30, 2026

Note 2: Cash and Investments – continued

G. Investment in Government Pool – California Class – continued

Investments in the Pool are highly liquid, as deposits can be converted to cash within twenty-four hours without loss of interest.

Note 3: Capital Assets

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

	Balance June 30, 2025	Additions	Disposals	Reclassifications	Balance June 30, 2026
<u>Governmental Activities</u>					
Capital assets, not being depreciated:					
Land	\$ 131,135	\$ -	\$ -	\$ -	\$ 131,135
Construction in progress	9,500	20,998	-	-	30,498
Total capital assets, not being depreciated	140,635	20,998	-	-	161,633
Capital assets, being depreciated:					
Buildings and improvements	3,368,327	112,342	-	-	3,480,669
Site improvements	1,814,075	-	-	-	1,814,075
Equipment	825,216	50,197	(70,561)	-	804,852
Total capital assets, being depreciated	6,007,618	162,539	(70,561)	-	6,099,596
Less: Total accumulated depreciation	(2,845,660)	(226,858)	70,561	-	(3,001,957)
Total capital assets, being depreciated, net	3,161,958	(64,318)	-	-	3,097,640
Governmental activities, capital assets, net	\$ 3,302,593	\$ (43,320)	\$ -	\$ -	\$ 3,259,273

Depreciation and amortization expense for the fiscal year ended June 30, 2026 was \$226,858.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements June 30, 2026

Note 4: Long-Term Liabilities

The following is a summary of changes in the long-term liabilities for the fiscal year ended June 30, 2026:

Long-term obligations consisted of the following:

	Balance			Balance	Current
	June 30, 2025	Additions	Deletions	June 30, 2026	Portion
Compensated absences	\$ 144,259	\$ -	\$ (78,156)	\$ 66,103	\$ 29,613
Lease liability	1,764	19,895	(3,255)	18,404	3,518
Net pension liability	303,162	-	(177,223)	125,939	-
Totals	<u>\$ 449,185</u>	<u>\$ 19,895</u>	<u>\$ (258,634)</u>	<u>\$ 210,446</u>	<u>\$ 33,131</u>

Compensated Absences

The District recognizes the accumulated unpaid employee vacation time and sick time as a liability and the long-term portion is recorded as compensated absences in the Government-Wide Statement of Net Position.

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan

A. General Information about the Pension Plans

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

Benefits Provided – SCERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Contributions to the plan are made pursuant to Section 31584 of the County Employees Retirement Law of 1937. Active plan members in the District's defined pension plan are required to contribute 4.76% of their bi-weekly salary. The District does not contribute to Social Security. The District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The District contribution rates for the 2025 and 2026 fiscal years were 11.37% and 11.63%, respectively. The actuarial methods and assumptions used are those adopted by the SCERS' Board of Administration. Under the actuarial funding method used by SCERS, investments are valued at fair value and all unrealized gains and losses are recognized over the next five

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements June 30, 2026

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan - continued

A. General Information about the Pension Plans - continued

Therefore, contribution rates reflect the impact of market fluctuations on investments during the five-year period after they occur.

Hire Date	Prior To January 1, 2013	On or After January 1, 2013
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement payments	50-55	52-67
Monthly benefits as a % of eligible	1.5% to 2.0%	1.0% to 2.0%
Required contribution rates	5.18%	6.25%
Required employer contribution rates	28.15%	6.25%

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the plans are determined annually on an actuarial-basis as of June 30 by SCERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2026 the total employer contributions made were \$71,720.

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

At June 30, 2026 the District reported a net pension liability of \$125,939 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, which was actuarially determined.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements

June 30, 2026

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan - continued

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

The District's net pension liability for each plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the plans is measured as of June 30, 2025 and the total pension liability for each plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024 rolled forward to June 30, 2025 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

For the year ended June 30, 2026, the District recognized pension expense (benefit) of \$25,922. At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 30,361	\$ 189
Changes in assumptions	654	14,930
Net differences between projected and actual earnings	57,319	106,174
Changes in proportion	22,845	24,409
Totals	<u>\$ 111,179</u>	<u>\$ 145,702</u>

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

Year Ending June 30,

2027	\$ 42,008
2028	(23,980)
2029	(32,271)
2030	(20,280)
Thereafter	-
	<u>\$ (34,523)</u>

The total pension liability in the June 30, 2025 actuarial valuations was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements June 30, 2026

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan - continued

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

The following represents the major actuarial assumptions utilized in determining the annual required contributions:

- Discount Rate/Rate of Return – 6.75%, net of investment expense
- Inflation Rate – 2.75%
- Salary increases – Varies by Entry Age and Service – 3.00% plus across the board salary increases of 0.25% per year, plus merit and promotional increases.
- Post-Retirement Mortality – Derived from RP-2000 combined healthy mortality table projected with Scale BB to 2025.

The long-term expected rate of return on pension plan investments (5.92%) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return (net of expected inflation) for each major asset class are summarized in the following table:

Asset Class	Long-Term	
	Target Allocation	Expected Arithmetic Real Rate of Return
Global Equity	40.00%	7.05%
Private Equity	11.00%	10.12%
Public Credit-High Yield	1.00%	4.63%
Public Credit-Leveraged Loan	1.00%	4.07%
Private Credit	5.00%	6.69%
Fixed Income-Core	12.00%	1.97%
Fixed Income-US Treasury	4.00%	1.31%
Core Real Estate	6.00%	3.86%
Value Added Real Estate	1.50%	6.70%
Opportunistic Real Estate	1.50%	8.60%
Absolute Return	7.00%	3.00%
Real Assets	7.00%	7.30%
Liquid Real Return	2.00%	4.40%
Cash	1.00%	-
Total Portfolio	100.00%	5.92%

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements June 30, 2026

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan - continued

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

The discount rate used to measure the total pension liability was 6.75% for the 2026 fiscal year. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund's fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments, and was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability for each plan, calculated using the discount rate for each plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	5.75%	6.75%	7.75%
	1% Decrease	Current Rate	1% Increase
Proportionate Share	\$ 382,913	\$ 125,939	\$ (85,079)

Note 6: Park Dedication Fund

The County maintains two separate funds for the benefit of the District. The corpus of the fund consists of in-lieu fees paid by developers of subdivisions within the boundaries of the District. The use of these funds by the District is restricted for the purpose of providing park and recreation facilities to serve the population. The activity of this fund is recorded in the special revenue fund of the District.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements June 30, 2026

Note 7: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District, together with other districts in the State, carry California Association for Park and Recreation Insurance (CAPRI), a public entity risk pool currently operating as a common risk management and insurance program for member districts. The District pays an annual premium to CAPRI for its general insurance coverage. Furthermore, the District carries workers' compensation coverage with other districts in the state through CAPRI. Membership in the California Association of Recreation and Park Districts is required when applying for CAPRI.

The Agreement for Formation provides that CAPRI will be self-sustaining through member premiums. CAPRI reinsures through commercial companies for claims up to \$10,000,000 for general and automobile liability, and all risk property insurance, including boiler and machinery coverage, is subject to a \$2,000 deductible occurrence payable by the District. Financial statements for CAPRI are available at the District's office for the fiscal year ending June 30, 2026.

The District carries commercial insurance for other risks of loss, including employee health insurance.

Note 8: Leases

The District, acting as lessor, is providing the community center facility to serve meals to senior citizens under the Sacramento Elderly Nutrition Program. This lease is treated as an operating lease by the District. The agreement was renewed and extends through the end of the 2025-2026 fiscal year.

Lease agreements in which the District is the lessee are summarized as follows:

Description	Date	Payment Terms	Payment Amount	Interest Rate	Original Lease Liability	Balance June 30, 2026
Copy Machine	2/22/2021	5 Years	\$ 255	3.00%	\$ 14,199	\$ -
Copy Machine	2/21/2026	5 Years	\$ 350	4.06%	\$ 19,895	\$ 18,404

The District leased a copier for office use beginning in February 2021 for a term of five years at a fixed interest rate of 3%. At the end of the term, the District will have an option to purchase the machine for a discounted price. This lease ended January 2026.

The District leased a copier for office use beginning in February 2026 for a term of five years at a fixed interest rate of 4.06%. As of June 30, 2026, the right-of-use asset for this lease was \$19,895, and accumulated amortization was \$3,236.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements

June 30, 2026

Note 8: Leases - continued

Annual requirements to amortize long-term obligations and related interest are as follows:

June 30,	Principal	Interest	Total Lease Payment
2027	\$ 3,518	\$ 682	\$ 4,200
2028	3,662	537	4,199
2029	3,815	385	4,200
2030	3,973	227	4,200
2031	3,436	64	3,500
Total	<u>\$ 18,404</u>	<u>\$ 1,895</u>	<u>\$ 20,299</u>

Note 9: Defined Contribution Pension Plan

The District participates in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is established as an alternative plan to social security and requires part-time employees to defer a percentage of their salary until future years. The District contributes 3.75% of part-time salaries and matches 3.75% of part-time employee contributions. The total contributions earned during the fiscal year ended June 30, 2026 by part-time participants was \$13,867. The contributions made by the District during the fiscal year ended June 30, 2026 on behalf of full-time participants was \$119,595. The retirement plan includes ten full-time employees and forty-four part-time employees as of June 30, 2026. Participants vest at service inception and are entitled to 100% of vested contributions.

Note 10: Related Party Transactions

The District's Board is the same Board for the Foundation. The Foundation maintains a separate bank account where donations, grants, and charges for services are deposited for the nonprofit organization. The Board can apply these funds towards paying for programs for disadvantaged enrollees or for other approved expenditures. The Foundation activity is recorded as a special revenue fund in these financial statements.

Note 11: Revenue Concentration

For the year ended June 30, 2026, approximately 88% of the District's charges for services was provided by two independent governmental agencies. Revenue from these agencies was approximately 25% of District total revenues.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements June 30, 2026

Note 12: Contingent Liabilities

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

Note 13: Gann Limit

Amount of limit for 2025-26	\$ 1,867,220
Total subject revenue 2025-26	1,794,243
Amount under (over) limit	<u>\$ 72,977</u>

Under Article XIII B of the California Constitution (*Gann Spending Limitation Initiative*), California governmental agencies are restricted as to the amount of annual appropriation from proceeds of taxes. Under Section 10.5 of Article XIII B, the appropriations limit is required to be calculated based on the limit for the fiscal year 1978-79, adjusted for inflation and population factors as supplied by the State Department of Finance.

Note 15: Changes in Estimates

During the fiscal year ended June 30, 2026, the District revised two accounting estimates. In accordance with GASB Statement No. 100, Accounting Changes and Error Corrections, changes in accounting estimates are recognized prospectively in the period in which the change occurs; prior-period financial statements have not been restated.

Allowance for Uncollectible Receivables. During the fiscal year ended June 30, 2026, the District revised its estimate of the allowance for uncollectible receivables. The change resulted from new information and additional collection experience regarding the aging and ultimate collectability of outstanding receivables, which indicated that the amount previously estimated in the prior year no longer reflected expected collections. The revision decreased receivables, net, on the Statement of Net Position and the Governmental Funds Balance Sheet by \$45,720, with a corresponding decrease in revenue of \$45,720 recognized in the charges for services – recreation program on the Statement of Activities and Statement of Revenues, Expenditures, and Changes in Fund Balances for the year ended June 30, 2026.

Compensated Absences. During the fiscal year ended June 30, 2026, the District revised its estimate of the liability for compensated absences. The change resulted from a revision in the methodology for evaluating usage. The new methodology encompasses more years of data to estimate usage (now 5-years), and as such increases the precision of the estimation which is preferable. The revision decreased the compensated absences liability by \$72,705, with a corresponding decrease in salaries and benefits of \$72,705 recognized in recreation program on the Statement of Activities for the year ended June 30, 2026.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Financial Statements

June 30, 2026

Note 15: Subsequent Events

Subsequent events have been reviewed through October 12, 2026, the date the financial statements were available to be issued. The District's contract with Twin Rivers School District is currently in the process of re-negotiation and is expected to change in the following year. Twin Rivers School District provided 15% of the District's total revenue during the year ended June 30, 2026. The effects of this change are not determinable at this time. Management has determined that no further events have occurred that should be disclosed.

Required Supplementary Information

**RIO LINDA ELVERTA RECREATION AND PARK DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED
JUNE 30, 2026**

	Original Budget	Variance: Original to Final Positive (Negative)	Final Budget	Variance: Final to Actual Positive (Negative)	Actual Amounts
Revenues					
Property taxes	\$ 1,505,545	\$ -	\$ 1,505,545	\$ 288,699	\$ 1,794,244
Assessments	7,777	-	7,777	2,643	10,420
Use of money and property	7,000	-	7,000	131,116	138,116
Charges for current services	571,227	-	571,227	266,182	837,409
Other revenues	1,200	-	1,200	6,737	7,937
Total Revenues	<u>2,092,749</u>	<u>-</u>	<u>2,092,749</u>	<u>695,377</u>	<u>2,788,126</u>
Expenditures					
Salaries and benefits	1,192,754	-	1,192,754	73,637	1,119,117
Services and supplies	772,655	-	772,655	78,504	694,151
Interest payments on lease	-	-	-	(276)	276
Capital outlay	133,000	-	133,000	(9,644)	142,644
Principal payments on lease	-	-	-	(3,255)	3,255
Total Expenditures	<u>2,098,409</u>	<u>-</u>	<u>2,098,409</u>	<u>138,966</u>	<u>1,959,443</u>
Excess (Deficit) of Revenues Over (Under) Expenditures	<u>\$ (5,660)</u>	<u>\$ -</u>	<u>\$ (5,660)</u>	<u>\$ 834,343</u>	<u>828,683</u>
Fund Balances, July 1, 2025					<u>3,113,583</u>
Fund Balances, June 30, 2026					<u>\$ 3,942,266</u>

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Notes to the Required Supplementary Information June 30, 2026

Note 1: Budgets and Budgetary Accounting

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

The budget for the General Fund is adopted on the modified-accrual basis of accounting. The budget for the General Fund is the only legally adopted budget.

At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object without the approval of the Board. Significant amendments and appropriation transfers between objects or funds must be approved by the Board. Appropriations lapse at fiscal year-end.

The budgetary data presented in the accompanying financial statements includes all revisions approved by the Board.

Significant budgetary variances are defined as a variance from the budget of more than 10% of the excess of revenues over expenditures for the fund included in the budget, \$82,868 for the year ended June 30, 2026.

Note 2: Explanations for Significant Variances

Property taxes were \$288,699 more than the amount budgeted due to substantial increases in property values in the District catchment area.

Use of money and property revenues were \$131,116 more than the amount budgeted. The District historically uses a conservative estimate for interest income to account for volatility in interest rates. The District maintained the budget process in the current year, resulting in a large positive increase in use of money and property revenues.

Charges for current services were \$266,182 more than the amount budgeted as a result of a software limitation that required contract income to be netted with the budget during the fiscal year ended June 30, 2026. These expenses are separated from budget income on the final financial statements, resulting in a large positive increase against the budgeted amount for charges for current services.

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

Required Supplementary Information - Pensions June 30, 2026

Last 10 Fiscal Years*:

	Year Ended June 30				
	2022	2023	2024	2025	2026
District's proportion of the net pension liability	0.01400%	0.02500%	0.03000%	0.02700%	0.02790%
District's proportionate share of the net pension liability	\$ 392,389	\$ 297,301	\$ 335,167	\$ 243,926	\$ 177,455
District's covered employee payroll	495,000	550,000	561,000	570,000	554,000
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	79.27%	54.05%	59.74%	42.79%	32.03%
Plan Fiduciary net position as a percentage of the total pension liability	80.55%	80.55%	80.55%	90.36%	93.46%
	2018	2019	2020	2021	
District's proportion of the net pension liability	0.01400%	0.01400%	0.01400%	0.01400%	
District's proportionate share of the net pension liability	\$ 284,675	\$ 296,254	\$ 392,389	\$ 392,389	
District's covered employee payroll	295,000	407,000	420,000	435,000	
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	96.50%	72.79%	93.43%	90.20%	
Plan Fiduciary net position as a percentage of the total pension liability	84.67%	84.67%	80.55%	80.55%	
	2022	2023	2024	2025	2026
Actuarially determined contribution	\$ 67,076	\$ 72,931	\$ 70,764	\$ 71,720	\$ 64,000
Total actual contribution	67,076	72,931	70,764	71,720	64,000
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 495,000	\$ 550,000	\$ 561,000	\$ 570,000	\$ 554,000
Contributions as a percentage of covered employee payroll	13.55%	13.26%	12.61%	12.58%	11.55%
	2018	2019	2020	2021	
Actuarially determined contribution	\$ 31,000	\$ 38,000	\$ 41,000	\$ 44,000	
Total actual contribution	31,000	38,000	41,000	44,000	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	
District's covered-employee payroll	\$ 295,000	\$ 407,000	\$ 420,000	\$ 435,000	
Contributions as a percentage of covered employee payroll	10.51%	9.34%	9.76%	10.11%	

* Amounts presented above were determined as of 6/30.
Additional years will be presented as they become available.

RESOLUTION 2026-16

RESOLUTION OF THE BOARD OF DIRECTORS OF THE RIO LINDA ELVERTA RECREATION AND PARK DISTRICT APPROVING THE 2025-2026 FINANCIAL AUDIT PREPARED BY FECHTER AND COMPANY

WHEREAS, the Board of Directors ("Board") of the Rio Linda Elverta Recreation and Park District ("District") approves the financial audit as prepared by the accounting firm of Fechter and Company; and

WHEREAS, State Law requires annual audits of all Districts throughout the State of California. Fechter and Company conducted the Fiscal Year 2025-2026 annual audit for the District; and

NOW THEREFORE, BE IT RESOLVED, the Rio Linda Elverta Recreation and Park District hereby approve and authorizes the 2025-2026 financial audit as prepared by Fechter and Company.

PASSED AND ADOPTED, this 21st day of October 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Wayne Del Nero
Chairperson, Board of Directors

Lisa L. Morris
Secretary, Board of Directors



RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

AGENDA REPORT

Item #11

TO: Board of Directors
FROM: Mike Heller, General Manager
REPORT DATE: October 12, 2026
MEETING DATE: October 21, 2026
SUBJECT: **Recommendation to adopt Resolution #2026-17 – approving a contract with Harvey’s House Painting for the Depot Building exterior paint project**

Recommendation:

Adopt Resolution #2026-17 approving a contract with Harvey’s House Painting to complete the exterior painting of the Depot Building. All quotes were reviewed by the Administration and Finance Committee, and it was determined that Harvey’s House Painting best met the needs of the Recreation and Park District.

Background:

As part of the 2026-2027 Fiscal Year budget, the Board of Directors approved a capital project to paint the exterior of the Depot Building which is needed for aesthetic purposes.

The Parks Division Staff have worked with numerous painting contractors to discuss the scope of the project and to receive bids. Three bids were received from:

- Detailed Coverage Painting
- Harvey’s House Painting
- HB Restoration Inc.

District Staff are recommending Harvey’s House Painting as the best fit for the needs and requirements of the Recreation and Park District. If contracted, Harvey’s House Painting believes that the project would take two weeks to complete.

Discussion:

The Administration and Finance Committee and Recreation and Park District Staff are recommending Harvey’s House Painting to complete the Depot Building exterior paint project as they best suit the needs and desires of the District. Funding is available from the Capital Projects funds in the 2026-2027 fiscal year budget. Total cost for the project is not to exceed \$10,000.00.

Attachments:

- Harvey’s House Painting Quote



628 U Street, Rio Linda, CA 95673
www.HarveysHousePainting.com

Lic# 983224

Proposal submitted to:

Name: Aaron Prescott
 Address: 6730 Front St Rio Linda CA
 95673
 Phone: (916) 704-7372

We propose to furnish the labor, material and equipment necessary to complete the following:
 Harvey's House Painting will perform the following work:

Prep and Paint Details - Paint all exterior siding, eaves, fascia boards, gutters, trim, and doors; all are included in the proposal. Include painting of handrail in front of building. Caulk under gutters. Prevailing wage is \$65.00 per hour

Prep Procedures to Apply - Power wash all surfaces, remove dirt and mildew, scrape and sand loose paint, spot prime rust and bare wood, reset loose nails, patch holes and cracks, and caulk around window and door trim. Cover and protect all non-paintables, windows, walkways, landscape, etc.

Paints that will be used -

Number of Coats and Details - Apply two coats of Sherwin Williams Exterior Super Paints to all surfaces. The 1st coat will be sprayed and rolled into stucco. The 2nd coat will be sprayed only. All surfaces will receive two coats of paint.

- Harvey's House painting will do a complete cleanup when completed.

*****IF PAID BY Check Additional Discount Base Project Total: \$5,730.00**

*****Please note, the check discount total does not include any of the options you may choose below.**

☒ CLICK THE CHECKBOX NEXT TO THE OPTIONS YOU WISH TO ADD BEFORE SIGNING THE CONTRACT.

Item	Price	Qty	Subtotal
☐ Prep and Paint Exterior One Time	\$6,448.00	1	\$6,448.00
***IF PAID BY Check - Base Project (Including the \$500 Discount) Total: \$5,730.00			
☐ Exterior Option 1 Use Duration paint in place of Super Paint. Increase warranty to 11 years.	\$582.00	1	\$582.00
One Time			

Subtotal \$6,448.00

Discount -\$500.00

Amount due \$5,948.00

This paint job is guaranteed (10) years against peeling and flaking.

All material is guaranteed to be as specific, and the above work to be performed in accordance with the drawings and specifications submitted for above work and completed in a substantial workmanlike manner for the sum of Dollars (See above) with payments to be made as follows: Upon Completion

Any alteration or deviation from the specifications involving extra cost will be executed only upon written orders and will become an extra charge over and above the estimate. NOTE: This proposal may be withdrawn by us if not accepted within 61 days.

Respectfully, Richard Harvey

License #983224

Date: 10/14/2026 **ACCEPTANCE OF PROPOSAL**

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified.

Payments will be made as outlined above.

Aaron Prescott

Date:

Signature:

RESOLUTION 2026-17

RESOLUTION OF THE BOARD OF DIRECTORS OF THE RIO LINDA ELVERTA RECREATION AND PARK DISTRICT APPROVING A CONTRACT WITH HARVEY'S HOUSE PAINTING FOR THE DEPOT BUILDING EXTERIOR PAINT PROJECT

WHEREAS, the Board of Directors ("Board") of the Rio Linda Elverta Recreation and Park District ("District") approves a contract with Harvey's House Painting to perform the exterior painting of the Depot Building; and

WHEREAS, Harvey's House Painting best meets the needs and desires of the Recreation and Park District. Staff are confident of their ability to complete the job; and

WHEREAS, funding is available from the District's Fiscal Year 2026-2027 budget under Capital Improvement Projects; and

WHEREAS, the cost for the project shall not exceed \$10,000.00 including any adjustments and change orders.

NOW THEREFORE, BE IT RESOLVED, the Rio Linda Elverta Recreation and Park District hereby approves and authorizes an agreement with Harvey's House Painting to complete the Depot Building exterior painting with a budget not to exceed \$10,000.00.

PASSED AND ADOPTED, this 21st day of October 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Wayne Del Nero
Chairperson, Board of Directors

Lisa L. Morris
Secretary, Board of Directors

