



## AGENDA

Wednesday November 7, 2012

5:30 P.M., Board Chambers, County Administration Center,  
700 H Street, Sacramento, California 95814

### COMMISSIONERS:

Chair: Gay Jones  
Vice-Chair: Robert Jankovitz  
Ron Greenwood  
Susan Peters  
Jay Schenirer  
Christopher Tooker  
Jimmie Yee

### ALTERNATE COMMISSIONERS:

Jerry Fox  
Mike Singleton  
Jerry Fox  
Phil Serna  
Robert King Fong  
John Messner  
Phil Serna

---

### PUBLIC COMMENT FROM THE FLOOR

The public is encouraged to address the Commission concerning any matter not on the Agenda. Public comments are limited to three minutes. The Commission is prohibited from discussing or taking any action on any item not appearing on the posted Agenda

### CONSENT CALENDAR

1. Approve the Meeting Minutes of September 5, 2012
2. Claims dated thru November 1, 2012
3. Monthly Budget Report
4. Legislation Status Report

### BUSINESS ITEMS

5. Update Rio Linda/Elverta Community Water District MSR (LAFC 07-10) [CEQA Exempt]
6. Fiscal Year 2011-2012 Financial Audit

### PUBLIC HEARINGS

7. Draft Southgate Recreation and Park District Municipal Service Review & Sphere of Influence Update (LAFC 04-12)

### QUESTIONS/ANNOUNCEMENTS

8. Executive Officer/Staff/Commission Counsel
9. Commission Chair/Commissioners



### MEETING SCHEDULE

5:30 P.M., Board Chambers  
700 H Street, Sacramento CA

#### Dates

December 5  
January Recess  
February 6  
March 6

## SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

---

### SUMMARY OF RULES AND PROCEDURES

**AGENDA ITEMS:** The Commission may reschedule items on the agenda. The Commission will generally hear uncontested matters first, followed by discussions of contested matters, and staff announcements in that order. Anyone who wishes to address the Commission should obtain a form from either the Commission Clerk or from the table located near the entrance of the hearing chamber.

**CONDUCT OF HEARINGS:** A contested matter is usually heard as follows: (1) discussion of the staff report and the environmental document; (2) testimony of proponent; (3) testimony of opponent; (4) Public Testimony (5) rebuttal by proponent; (6) provision of additional clarification by staff as required; (7) close of the public hearing; (8) Commission discussion and Commission vote.

**ADDRESSING THE COMMISSION:** Any person who wishes to address the Commission should submit a speaker's request form at the beginning of the meeting; move to the front of the chambers when an item is called; and, when recognized by the chair, state their name, address and affiliation. Please attempt to make your statements concise and to the point. It is most helpful if you can cite facts to support your contentions. Groups of people with similar viewpoints should appoint a spokesperson to represent their views to the Commission. The Commission appreciates your cooperation in this matter.

**PUBLIC COMMENT TIME LIMITS:** The Sacramento Local Agency Formation Commission welcomes and encourages participation in its meetings. Rules of the Commission provide for the following limitations of discussion: The Commission will hear public comment prior to the consideration of any item. (1) a principal proponent will be allowed a 5-minute statement; (2) other proponents will be allowed a 3-minute statement; (3) opponents are allowed 3-minute statements with the exception of spokespersons for any group who shall be permitted 5-minutes; (4) the principal proponent shall have a 3-minute rebuttal; (5) staff will provide clarification, as required.

**VOTING:** A quorum consists of four members of the Commission, including any alternate. No action or recommendation of the Commission is valid unless a majority (4 votes) of the entire membership of the Commission concurs therein.

**OFF AGENDA ITEMS:** Matters under the jurisdiction of the Commission, and not on the posted agenda, may be addressed by the general public under "Public Comment From the Floor" on the Agenda. The Commission limits testimony on matters not on the agenda to three minutes per person and not more than fifteen minutes for a particular subject. The Commission cannot take action on any unscheduled items.

**SPECIAL NEEDS:** Meeting facilities are accessible to persons with disabilities. Requests for assistive listening devices or other considerations should be made 48 hours in advance through the Commission Clerk at (916)874-6458.

**AB 745 DISCLOSURES:** The Political Reform Act requires all interested parties to disclose contributions and expenditures for "political purposes" related to proposals for changes of organization or reorganization (annexations, incorporations, etc.) as well as contributions and expenditures in connection with Conducting Authority protest proceedings. Such contributions and expenditures must be reported to LAFCo's Executive Officer to the same extent, and subject to the same requirements, as local initiative measures under the Political Reform Act. Additional information regarding these requirements can be found on LAFCo's website at: <http://www.saclafco.org/Forms/index.htm>.

**STAFF REPORTS:** Staff Reports are available on line at [www.SacLAFCo.org](http://www.SacLAFCo.org) or upon request to Diane Thorpe, Commission Clerk at (916)874-6458.

**VIDEO BROADCASTS:** The meeting is video taped in its entirety and will be cablecast live on Metro Cable channel 14, the government affairs channel on the Comcast, and SureWest Cable Systems and is closed captioned for our hearing impaired viewers. The meeting is webcast live at <http://www.saccounty.net> . The current meeting is broadcast live and will be rebroadcast; check the Metro Cable schedule for dates and times.



***MINUTES FOR THE MEETING OF  
Wednesday September 5, 2012***

The Sacramento Local Agency Formation Commission met the first day of August 2012, at 5:30 P.M. in the Board Chambers – Ante-Room 1 of the Sacramento County Administration Center, 700 H Street, Sacramento, California 95814.

**PRESENT:**

**Commissioners:**

Gay Jones, Chair  
Robert Jankovitz, Vice Chair  
Jerry Fox  
Christopher Tooker  
Jimmie Yee  
Susan Peters  
Ron Greenwood

**Staff:**

Peter Brundage, Executive Officer  
Donald Lockhart, Assistant Executive Officer  
Diane Thorpe, Commission Clerk  
Nancy Miller, Commission Counsel

**Absent:**

Jay Schenirer

---

**PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA**

None

**CONSENT CALENDAR**

1. Approve the Meeting Minutes of August 1, 2012
  2. Claims dated thru July 27, 2012
  3. Monthly Budget Report
  4. Legislation Status Report
- Motion: To approve the Consent Calendar  
Moved: Commissioner Tooker  
Second: Commissioner Greenwood  
Passed: Unanimous

**BUSINESS ITEMS**

5. Update Rio Linda/Elverta Community Water District MSR (LAFC 07-10) [CEQA Exempt]  
Receive and File Report – No Action
  6. Budget Report
- Motion: To approve the FY 2012-13 Amended Final Budget  
Moved: Commissioner Tooker  
Second: Commissioner Yee  
Passed: Unanimous

7. Municipal Service Review Update
    - a. City of Citrus Heights
    - b. Cordova Recreation and Park District
    - c. Rio Linda Elverta Recreation and Park District
    - d. Southgate Recreation and Park District
- Receive and File Report – No Action

The meeting adjourned at 6: 45 P.M.

Respectfully submitted,

***SACRAMENTO LOCAL AGENCY FORMATION COMMISSION***

Diane Thorpe  
Commission Clerk

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION  
CLAIMS\***

<u>Date Submitted to Auditor</u>	<u>Vendor</u>	<u>Amount</u>
9/20/2012	Colliers (September Office Lease)	\$ 3,859.78
9/20/2012	Comcast Cable	\$ 82.09
9/20/2012	Daily Journal Corp. (Legal Advertising)	\$ 42.50
9/27/2012	Alhambra Sierra Springs (Water Supplies)	\$ 10.17
9/27/2012	CP&DR (Newsletter)	\$ 238.00
9/27/2012	James Marta & Company	\$ 5,000.00
9/27/2012	Millern & Owen	\$ 8,784.90
9/27/2012	Toshiba Business Solutions (Copier Lease)	\$ 634.30
10/18/2012	Alhambra Sierra Springs (Water Supplies)	\$ 25.38
10/18/2012	Colliers (October Office Lease)	\$ 3,928.51
10/18/2012	Comcast Cable	\$ 82.08
10/18/2012	James Marta & Company	\$ 3,000.00
10/18/2012	Millern & Owen	\$ 8,784.90
10/18/2012	Pitney Bowes (Postage)	\$ 274.47
10/18/2012	Toshiba Business Solutions (Copier Lease)	\$ 689.35
<b>TOTAL</b>		<b>\$ 35,436.43</b>

**APPROVED:** 11/7/2012

---

**Robert Jankovitz, Vice Chair**  
SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

\*Not including Journal Voucher and Personnel items.

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**

**1112 I Street, Suite #100  
Sacramento, California 95814  
(916) 874-6458**

**September 5, 2012**

**TO:** Sacramento Local Agency Formation Commission  
**FROM:** Peter Brundage, Executive Officer *PB*  
**RE:** Monthly Budget and Accounting Reports

**RECOMMENDATION:**

Receive and File Accounting Period 2 and 3 Reports for FY 2012-13

**DISCUSSION:**

The attached budget reports are for Accounting Periods 2 and 3 for FY 2012-13. These reports summarize monthly expenditures and revenues as well as the Trial Balance for the reporting periods.

There are no significant variances to report at this time.



Library : ZSP County of Sacramento Reports  
Report group: ZSC8 Balance sheet detail  
Report name : ZFP4816E Trial Balance by Business Area

Data selected by: 1009726  
Data selected on: 09/11/2012 09:09:31

Fiscal year : 2013  
Period : 2 August  
Business Area: 067A LOCAL AGENCY FORMATI



Balance Sheet Item	Beginning Balance	Period Debits	Period Credits	Ending Balance
* Cash in Treasury	301,863.92	419,320.00	105,833.12-	615,350.80
* Imprest Cash	40.00			40.00
* Inventory				
* Due from Other Funds Year End				
* Accounts Receivable Year End	101,639.50			101,639.50
** Total Assets	403,543.42	419,320.00	105,833.12-	717,030.30
* Sales Tax Due	1,328.45-	98,722.90	98,522.34-	1,127.89-
* Warrants Payable	643.48-			643.48-
* Deposit Stale Warrants	86.84-	98,860.84	98,774.00-	
* Claims Payable				
* Due to Others				
* Suspense Clearing	149.80-	1,197.45	1,184.15-	136.50-
* Payroll Clearing				
** Total Liabilities	2,208.57-	198,781.19	198,480.49-	1,907.87-
* Reserve Fund Balance	220,933.00-			220,933.00-
* Fund Balance	54,914.92-			54,914.92-
* Revenues and Other Financing Sources			419,320.00-	419,320.00-
* Expenditures/Expenses	1,713.07	105,532.42		107,245.49
* Estimated Revenue	954,000.00			954,000.00
* Appropriations	1,081,200.00-			1,081,200.00-
* Start of System Clearing				
** Total Equity & Other Accounts	401,334.85-	105,532.42	419,320.00-	715,122.43-
*** Total Liabilities & Equity + Other Accts	403,543.42-	304,313.61	617,800.49-	717,030.30-

Date: 09/10/2012  
 Time: 10:26:32  
 Period: 002  
 Year: 2013

Vendor One Time Vendor	Vendor Name	BA	Per	Doc.no.	Estg date	Reference	Check	Fund Center	Trans. currency	Status
9443	CITY OF SACRAMENTO	067A	002	2021145647	08/06/2012		1101490120		36,489.46 USD	closed
9443	CITY OF SACRAMENTO	067A	002	1904513532	08/03/2012	GRAGC001839		4544540	36,489.46- USD	closed
9443	CITY OF SACRAMENTO	067A	002	1904513531	08/03/2012	GRAGC001769		4544540	44,001.98- USD	closed
9443	CITY OF SACRAMENTO	067A	002	2021145646	08/06/2012		1101490119		44,001.98 USD	closed
12036	WELLS FARGO BANK	067A	002	1500043989	08/01/2012				149.80 USD	closed
12036	WELLS FARGO BANK	067A	002	1904508601	08/01/2012	MLED-TRX 7/31		4544540	149.80- USD	closed
12036	WELLS FARGO BANK	067A	002	1904526940	08/31/2012	MLED-ACH 8/31/12		4544540	188.70- USD	closed
12036	WELLS FARGO BANK	067A	002	1500044346	08/31/2012				188.70 USD	closed
12322	COMCAST	067A	002	2021138707	08/01/2012		1101487849		86.84 USD	closed
12322	COMCAST	067A	002	1904528352	08/28/2012	8155600380732795		4544540	86.84- USD	closed
12322	COMCAST	067A	002	2021200648	08/29/2012		1101500787		86.84 USD	closed
13429	SPECIAL DIST RISK MGMT AUTHORITY	067A	002	1904513554	08/03/2012	39428		4544540	4,895.56- USD	closed
13429	SPECIAL DIST RISK MGMT AUTHORITY	067A	002	2021145658	08/06/2012		1101490131		4,895.56 USD	closed
16847	CALAFCO	067A	002	2021145670	08/06/2012		1101490141		7,154.00 USD	closed
16847	CALAFCO	067A	002	1904513534	08/03/2012	201234		4544540	7,154.00- USD	closed
19687	SPECIAL DISTRICT RISK MGMT AUTHORITY	067A	002	2021145512	08/03/2012		1101489864		3,859.78 USD	closed
19687	SPECIAL DISTRICT RISK MGMT AUTHORITY	067A	002	1904513535	08/03/2012	6011SPCSACR6011		4544540	3,859.78- USD	closed
19696	THE ECONOMIST	067A	002	1904513537	08/03/2012	2541758		4544540	137.19- USD	closed
19696	THE ECONOMIST	067A	002	2021145677	08/06/2012		1101490148		137.19 USD	closed
24241	PITNEY BOWES	067A	002	1904513542	08/03/2012	3014263JY12		4544540	274.47- USD	closed
24241	PITNEY BOWES	067A	002	2021145689	08/06/2012		1101490160		274.47 USD	closed
25519	DAIGHS USA INC	067A	002	2021145692	08/06/2012		1101490163		25.99 USD	closed
25519	DAIGHS USA INC	067A	002	1904513540	08/03/2012	682936		4544540	25.99- USD	closed
28211	MEA OF CALIFORNIA INC	067A	002	1904513990	08/06/2012	9287526		4544540	617.10- USD	closed
28211	MEA OF CALIFORNIA INC	067A	002	2021149768	08/07/2012		1101490689		617.10 USD	closed
28302	AMERICAN PLANNING ASSOCIATION	067A	002	1904513533	08/03/2012	1070121256		4544540	648.00- USD	closed
28302	AMERICAN PLANNING ASSOCIATION	067A	002	2021145697	08/06/2012		1101490167		648.00 USD	closed

Date: 09/10/2012  
 Time: 10:26:32  
 Period: 002  
 Year: 2013

Vendor One Time Vendor	Vendor Name	EA	Per	Doc.no.	Postg date	Reference	Check	Fund Center	Trans. currency	Status
423495	THE VANPAGE GROUP LLC	067A	002	2021175197	08/16/2012		1101495488		12.08 USD	closed
423495	THE VANPAGE GROUP LLC	067A	002	5106825274	08/14/2012	93156		4544540	12.08- USD	closed
909812	DONALD LOCKHART	067A	002	1904526640	08/27/2012	REIMBURSEMENT		4544540	20.00- USD	closed
909812	DONALD LOCKHART	067A	002	2021197513	08/28/2012		1101500548		20.00 USD	closed
SDEAYROLL	SDEAYROLL	067A	002	1904528370	08/28/2012	95-LAFCO DISIR		4544540	94.35- USD	closed
CHRISTOPHER TOCKER	SDEAYROLL	067A	002	2021200488	08/31/2012		8000031285		24.35 USD	closed
GAY JONES	SDEAYROLL	067A	002	2021200477	08/31/2012		8000031274		94.35 USD	closed
CHRISTOPHER TOCKER	SDEAYROLL	067A	002	1904528367	08/28/2012	95-LAFCO DISIR		4544540	24.35- USD	closed
GAY JONES	SDEAYROLL	067A	002	1904528395	08/28/2012	95-LAFCO DISIR		4544540	94.35- USD	closed
ROBERT G. JANKOVITZ	SDEAYROLL	067A	002	2021200515	08/31/2012		8000031312		94.35 USD	closed
ROBERT G. JANKOVITZ									86.84 USD	*
Sum of Business Area 067A										

Fiscal Year            2013  
 From period          1  
 To period              2

Fund/Group            067A                      LOCAL AGENCY FORMATION COMMISSION  
 Funds Center/Group   4544540                  LAFCD DISTRICT  
 Budget Version        0

Commitment Item	Budget	Actual-GL	Actual-CO	Actual Total	Encumbrance	Pending	Available	%Consumed
10111000 REGULAR EMPLOYEE							7,900.00	12.22
10112400 COMMITTEE MEMBER	9,000.00	1,100.00		1,100.00			415.85	16.83
10122000 CASHI	500.00	84.15		84.15			8,315.85	12.46
* 10 - SALARIES AND EMPLOYEE	9,500.00	1,184.15		1,184.15			7,500.00	
20200500 ADVERTISING	7,500.00						1,862.81	6.86
20202200 BOOKS/PER SUP	2,000.00	137.19		137.19			12,000.00	
20202900 BOB/CONFERENCE E	12,000.00						2,400.00	
20203500 ED/TRAINING SVC	2,400.00						2,104.44	69.94
20205200 INS PREMIUM	7,000.00	4,895.56		4,895.56			552.00-	107.61
20206100 MEMBERSHIP DUES	7,250.00	7,802.00		7,802.00			7,679.54	4.01
20207600 OFFICE SUPPLIES	8,000.00	320.46		320.46			5,000.00	
20208100 POSTAL SVC	5,000.00						17,209.22	4.39
20227500 RENT/LEASE EQ	18,000.00	790.78		790.78			8,000.00	
20250500 ACCOUNTING SVC	8,000.00						60,000.00	
20253100 LEGAL SVC	60,000.00						728,482.56	9.95
20259100 OTHER PROF SVC	809,000.00	80,517.44		80,517.44			1,604.00	15.58
20291000 COUNTYWIDE IT SV	1,900.00	296.00		296.00			3,397.42	80.02
20291100 SYSTEM DEV SVC	17,000.00	5,362.38		5,362.38	8,240.20		1,418.25	25.36
20291200 SYSTEM DEV SUP	1,900.00	437.55		437.55	44.20		3,830.00	16.74
20291600 WAN ALLOCATION	4,600.00	770.00		770.00			2,250.00	
20292100 GS PRINTING SVC	2,250.00						499.59-	
20292300 GS MESSENGER SVC		499.59		499.59			1,000.00	
20292600 GS STORE CHARGES	1,000.00						7,400.00	
20293400 PUBLIC WORKS SVS	7,400.00						44,640.22	7.96
20294300 LEASED PROP USE	48,500.00	3,859.78		3,859.78			4,500.00	
20296200 GS PARKING CHGS	4,500.00						372.61-	
20298700 TELEPHONE SVC		372.61		372.61			920,854.26	11.05
* 20 - SERVICES AND SUPPLIES	1,035,200.00	106,061.34		106,061.34	8,284.40		929,170.11	11.06
** Expenditure accounts	1,044,700.00	107,245.49		107,245.49	8,284.40		2,500.00-	
94941000 INTEREST INCOME	2,500.00-						2,500.00-	
* 94 - REVENUE FROM USE OF M	2,500.00-						11,275.50-	4.25
96969900 SVC FEES OTHER	265,000.00-	11,275.50-		11,275.50-			253,724.50-	4.25
* 96 - CHARGES FOR SERVICES	265,000.00-	11,275.50-		11,275.50-			278,455.50-	59.44
97979000 MISC OTHER	686,500.00-	408,044.50-		408,044.50-			278,455.50-	59.44
* 97 - MISCELLANEOUS REVENUE	686,500.00-	408,044.50-		408,044.50-			534,680.00-	43.95
** REVENUE ACCOUNTS	954,000.00-	419,320.00-		419,320.00-			394,490.11	334.94-
*** Total	90,700.00	312,074.51-		312,074.51-	8,284.40			

Date	Year	Per	Document #	G/L Acct	BA	Cost Ctr	Amount	Text
08/09/2012	2013	002	1300468833	101000	067A		114,417.00	
08/09/2012	2013	002	1300468835	101000	067A		15,637.00	
08/09/2012	2013	002	1300468836	101000	067A		114,417.00	
08/09/2012	2013	002	1300468837	101000	067A		32,286.00	
08/09/2012	2013	002	1300468839	101000	067A		18,062.00	
08/09/2012	2013	002	1300468840	101000	067A		11,275.50	
08/09/2012	2013	002	1300468841	101000	067A		113,225.50	
<b>Total Account Number 101000 CASH IN TREASURY-DP</b>							<b>419,320.00</b>	
08/01/2012	2013	002	1500043989	101200	067A		149.80-	
08/31/2012	2013	002	1500044346	101200	067A		188.70-	
<b>Total Account Number 101200 CASH IN TREASURY-WIRE TRANSFERS</b>							<b>338.50-</b>	
08/03/2012	2013	002	2021146306	101500	067A		94.35-	
08/03/2012	2013	002	2021146308	101500	067A		24.35-	
08/03/2012	2013	002	2021146402	101500	067A		94.35-	
08/03/2012	2013	002	2021146403	101500	067A		24.35-	
08/10/2012	2013	002	2021165068	101500	067A		25.99-	
08/10/2012	2013	002	2021165140	101500	067A		4,895.56-	
08/10/2012	2013	002	2021165163	101500	067A		3,859.78-	
08/13/2012	2013	002	2021167592	101500	067A		86.84-	
08/13/2012	2013	002	2021167794	101500	067A		137.19-	
08/14/2012	2013	002	2021172304	101500	067A		274.47-	
08/16/2012	2013	002	2021179206	101500	067A		7,154.00-	
08/16/2012	2013	002	2021179208	101500	067A		36,489.46-	
08/16/2012	2013	002	2021179209	101500	067A		44,001.98-	
08/16/2012	2013	002	2021179430	101500	067A		617.10-	
08/21/2012	2013	002	2021188335	101500	067A		12.08-	
08/21/2012	2013	002	2021188466	101500	067A		283.05-	
08/21/2012	2013	002	2021188739	101500	067A		648.00-	
<b>Total Account Number 101500 PAID WARRANTS RECONCILIATION (IN</b>							<b>98,722.90-</b>	
08/06/2012	2013	002	107861274	109000	067A		773.50-	
08/06/2012	2013	002	107861279	109000	067A		428.75-	
08/09/2012	2013	002	107863605	109000	067A		151.00-	
08/09/2012	2013	002	107863608	109000	067A		383.00-	
08/28/2012	2013	002	107874363	109000	067A		262.29-	
08/31/2012	2013	002	107876221	109000	067A		187.58-	
08/31/2012	2013	002	107877252	109000	067A		4,370.80-	
08/31/2012	2013	002	107877269	109000	067A		8.80-	
08/31/2012	2013	002	107877282	109000	067A		206.00-	
<b>Total Account Number 109000 CASH IN TREAS-SPL</b>							<b>6,771.72-</b>	
08/01/2012	2013	002	2021138707	5100000	067A		86.84-	
08/03/2012	2013	002	2021145512	5100000	067A		3,859.78-	
08/06/2012	2013	002	2021145646	5100000	067A		44,001.98-	
08/06/2012	2013	002	2021145647	5100000	067A		36,489.46-	
08/06/2012	2013	002	2021145658	5100000	067A		4,895.56-	
08/06/2012	2013	002	2021145670	5100000	067A		7,154.00-	
08/06/2012	2013	002	2021145677	5100000	067A		137.19-	
08/06/2012	2013	002	2021145689	5100000	067A		274.47-	
08/06/2012	2013	002	2021145692	5100000	067A		25.99-	
08/06/2012	2013	002	2021145697	5100000	067A		648.00-	
08/07/2012	2013	002	2021149768	5100000	067A		617.10-	
08/10/2012	2013	002	2021165068	5100000	067A		25.99	

Date	Year	Per	Document #	G/L Acct	BA	Cost Ctr	Amount	Text
08/10/2012	2013	002	2021165140	5100000	067A		4,895.56	
08/10/2012	2013	002	2021165163	5100000	067A		3,859.78	
08/13/2012	2013	002	2021167592	5100000	067A		86.84	
08/13/2012	2013	002	2021167794	5100000	067A		137.19	
08/14/2012	2013	002	2021172304	5100000	067A		274.47	
08/16/2012	2013	002	2021175197	5100000	067A		12.08-	
08/16/2012	2013	002	2021179206	5100000	067A		7,154.00	
08/16/2012	2013	002	2021179208	5100000	067A		36,489.46	
08/16/2012	2013	002	2021179209	5100000	067A		44,001.98	
08/16/2012	2013	002	2021179430	5100000	067A		617.10	
08/21/2012	2013	002	2021188335	5100000	067A		12.08	
08/21/2012	2013	002	2021188739	5100000	067A		648.00	
08/28/2012	2013	002	2021197513	5100000	067A		20.00-	
08/29/2012	2013	002	2021200648	5100000	067A		86.84-	
<b>Total Account Number 5100000 WARRANTS PAYABLE</b>							<b>106.84-</b>	
08/03/2012	2013	002	2021146306	5100020	067A		94.35	
08/03/2012	2013	002	2021146308	5100020	067A		24.35	
08/03/2012	2013	002	2021146402	5100020	067A		94.35	
08/03/2012	2013	002	2021146403	5100020	067A		24.35	
08/21/2012	2013	002	2021188466	5100020	067A		283.05	
08/31/2012	2013	002	2021200477	5100020	067A		94.35-	
08/31/2012	2013	002	2021200488	5100020	067A		24.35-	
08/31/2012	2013	002	2021200515	5100020	067A		94.35-	
<b>Total Account Number 5100020 WARRANTS PAYABLE - SPECIAL DISTR</b>							<b>307.40</b>	
08/01/2012	2013	002	1500043989	5150000	067A		149.80	
08/31/2012	2013	002	1500044346	5150000	067A		188.70	
08/01/2012	2013	002	1904508601	5150000	067A		149.80-	MLBD - TAX 07/31/2012
08/03/2012	2013	002	1904513531	5150000	067A		44,001.98-	*SAC LAFCO SAC8002001A
08/03/2012	2013	002	1904513532	5150000	067A		36,489.46-	*SAC LAFCO SAC8002001A
08/03/2012	2013	002	1904513533	5150000	067A		648.00-	*SAC LAFCO 107012
08/03/2012	2013	002	1904513534	5150000	067A		7,154.00-	*SAC LAFCO DUES FY12/13
08/03/2012	2013	002	1904513535	5150000	067A		3,859.78-	*SAC LAFCO 6011
08/03/2012	2013	002	1904513537	5150000	067A		137.19-	*SAC LAFCO 1 YEAR SUBSCRIPTION
08/03/2012	2013	002	1904513540	5150000	067A		25.99-	*SAC LAFCO C6187
08/03/2012	2013	002	1904513542	5150000	067A		274.47-	*SAC LAFCO 3014263
08/03/2012	2013	002	1904513554	5150000	067A		4,895.56-	*SAC LAFCO 7505
08/06/2012	2013	002	1904513990	5150000	067A		617.10-	*SAC METRO FIRE DIST 360243
08/27/2012	2013	002	1904526640	5150000	067A		20.00-	*SAC LAFCO TRAINING REIMB
08/31/2012	2013	002	1904526940	5150000	067A		188.70-	MLBD - ACH 08/31/2012
08/28/2012	2013	002	1904528352	5150000	067A		86.84-	*SAC LAFCO; 8155600380732795
08/28/2012	2013	002	1904528367	5150000	067A		24.35-	*PUFD 11865 08/31/12 MLBD Payroll Check
08/28/2012	2013	002	1904528370	5150000	067A		94.35-	*PUFD 14048 08/31/12 MLBD Payroll Check
08/28/2012	2013	002	1904528395	5150000	067A		94.35-	*PUFD 20766 08/31/12 MLBD Payroll Check
08/01/2012	2013	002	2021138707	5150000	067A		86.84	
08/03/2012	2013	002	2021145512	5150000	067A		3,859.78	
08/06/2012	2013	002	2021145646	5150000	067A		44,001.98	
08/06/2012	2013	002	2021145647	5150000	067A		36,489.46	
08/06/2012	2013	002	2021145658	5150000	067A		4,895.56	
08/06/2012	2013	002	2021145670	5150000	067A		7,154.00	
08/06/2012	2013	002	2021145677	5150000	067A		137.19	
08/06/2012	2013	002	2021145689	5150000	067A		274.47	
08/06/2012	2013	002	2021145692	5150000	067A		25.99	
08/06/2012	2013	002	2021145697	5150000	067A		648.00	
08/07/2012	2013	002	2021149768	5150000	067A		617.10	
08/16/2012	2013	002	2021175197	5150000	067A		12.08	

Date	Year	Per	Document #	G/L Acct	BA	Cost Ctr	Amount	Text
08/28/2012	2013	002	2021197513	5150000	067A		20.00	
08/31/2012	2013	002	2021200477	5150000	067A		94.35	
08/31/2012	2013	002	2021200488	5150000	067A		24.35	
08/31/2012	2013	002	2021200515	5150000	067A		94.35	
08/29/2012	2013	002	2021200648	5150000	067A		86.84	
08/14/2012	2013	002	5106825274	5150000	067A		12.08-	*DTECH ? 916-874-1688
<b>Total Account Number 5150000 CLAIMS PAYABLE</b>							<b>86.84</b>	
08/02/2012	2013	002	107860437	8025400	067A		645.90-	
08/02/2012	2013	002	107860437	8025400	067A		645.90	
08/31/2012	2013	002	107870791	8025400	067A		213.05-	15Total Check Amount
08/31/2012	2013	002	107870791	8025400	067A		188.70-	16Total Deposit Amount
08/31/2012	2013	002	107870791	8025400	067A		70.00-	6002Inc Tax-Fed Addl Tax
08/31/2012	2013	002	107870791	8025400	067A		31.00-	6210FICA ER Contrib
08/31/2012	2013	002	107870791	8025400	067A		21.00-	6201FICA EE Deduction
08/31/2012	2013	002	107870791	8025400	067A		7.25-	6501Medicare EE Ded
08/31/2012	2013	002	107870791	8025400	067A		7.25-	6503Medicare ER Contrib
08/01/2012	2013	002	1904508601	8025400	067A	4544540000	149.80	95 TAX
08/31/2012	2013	002	1904526940	8025400	067A	4544540000	188.70	95 DEP
08/28/2012	2013	002	1904528367	8025400	067A		24.35	08/31/12 MLBD Payroll Check
08/28/2012	2013	002	1904528370	8025400	067A		94.35	08/31/12 MLBD Payroll Check
08/28/2012	2013	002	1904528395	8025400	067A		94.35	08/31/12 MLBD Payroll Check
<b>Total Account Number 8025400 SD (HUMANIC) PAYROLL CLEARING</b>							<b>13.30</b>	
08/31/2012	2013	002	107870791	10112400	067A	4544540000	500.00	1180Bds & Comm Mem
<b>Total Account Number 10112400 SALARIES &amp; WAGES - COMMISSION &amp;</b>							<b>500.00</b>	
08/31/2012	2013	002	107870791	10122000	067A	4544540000	7.25	6503Medicare ER Contrib
08/31/2012	2013	002	107870791	10122000	067A	4544540000	31.00	6210FICA ER Contrib
<b>Total Account Number 10122000 OASDHI - EMPLOYER COST</b>							<b>38.25</b>	
08/03/2012	2013	002	1904513537	20202200	067A	4544540000	137.19	BOOKS PER SUB
<b>Total Account Number 20202200 BOOKS/PERIODICAL SUPPLY</b>							<b>137.19</b>	
08/03/2012	2013	002	1904513554	20205200	067A	4544540000	4,895.56	INS PREMIUM
<b>Total Account Number 20205200 INSURANCE - PREMIUM</b>							<b>4,895.56</b>	
08/03/2012	2013	002	1904513533	20206100	067A	4544540000	648.00	MEMBERSHIP DUES
08/03/2012	2013	002	1904513534	20206100	067A	4544540000	7,154.00	MEMBERSHIP DUES
<b>Total Account Number 20206100 MEMBERSHIP DUES</b>							<b>7,802.00</b>	
08/03/2012	2013	002	1904513540	20207600	067A	4544540000	25.99	OFFICE SUPPLIES
08/03/2012	2013	002	1904513542	20207600	067A	4544540000	274.47	OFFICE SUPPLIES
08/27/2012	2013	002	1904526640	20207600	067A	4544540000	20.00	OFFICE SUPPL
<b>Total Account Number 20207600 OFFICE SUPPLIES</b>							<b>320.46</b>	
08/06/2012	2013	002	1904513990	20227500	067A	4544540000	617.10	RENT LEASE EQUIPMENT
08/28/2012	2013	002	1904528352	20227500	067A	4544540000	86.84	
<b>Total Account Number 20227500 RENT/LEASES EQUIPMENT</b>							<b>703.94</b>	

Report: ZF\_SL\_SPEC\_DIST  
 UserID: 1009726  
 System: PRD/020

Split Ledger Line Item Report  
 067A LOCAL AGENCY FORMATI  
 Period: 002 Fiscal Year: 2013

Date: 09/10/2012  
 Time: 10:25:48  
 Page: 4

Date	Year	Per	Document #	G/L Acct	BA	Cost Ctr	Amount	Text
08/03/2012	2013	002	1904513531	20259100	067A	4544540000	44,001.98	
08/03/2012	2013	002	1904513532	20259100	067A	4544540000	36,489.46	
<b>Total Account Number 20259100</b>				<b>OTHER PROFESSIONAL SERVICES</b>			<b>80,491.44</b>	
08/09/2012	2013	002	107863605	20291000	067A	4544540000	151.00	August 2012-13 Countywide IT Allocation
<b>Total Account Number 20291000</b>				<b>COUNTYWIDE IT SERVICES</b>			<b>151.00</b>	
08/06/2012	2013	002	107861274	20291100	067A	4544540000	773.50	76548 FY 2012-13 1st Qtr APPMAINT Allocation
08/31/2012	2013	002	107877252	20291100	067A	4544540000	4,370.80	
08/31/2012	2013	002	107877282	20291100	067A	4544540000	206.00	
08/14/2012	2013	002	5106825274	20291100	067A	4544540000	12.08	
<b>Total Account Number 20291100</b>				<b>SYSTEMS DEVELOPMENT SERVICES</b>			<b>5,362.38</b>	
08/06/2012	2013	002	107861279	20291200	067A	4544540000	428.75	FY2012-13 1st Qtr SVC DESK Allocation
08/31/2012	2013	002	107877269	20291200	067A	4544540000	8.80	
<b>Total Account Number 20291200</b>				<b>SYSTEMS DEVELOPMENT SUPPLIES</b>			<b>437.55</b>	
08/09/2012	2013	002	107863608	20291600	067A	4544540000	383.00	August 2012-13 WAN Allocation
<b>Total Account Number 20291600</b>				<b>WAN Costs</b>			<b>383.00</b>	
08/28/2012	2013	002	107874363	20292300	067A	4544540000	262.29	Per. 2 - Messenger Services
<b>Total Account Number 20292300</b>				<b>GS MESSENGER SERVICES</b>			<b>262.29</b>	
08/03/2012	2013	002	1904513535	20294300	067A	4544540000	3,859.78	LEASED PROP
<b>Total Account Number 20294300</b>				<b>LEASED PROPERTY USE CHARGESGS</b>			<b>3,859.78</b>	
08/31/2012	2013	002	107876221	20298700	067A	4544540000	187.58	Jul 2013 DTech Telecommunications Charges
<b>Total Account Number 20298700</b>				<b>Telephone Svcs</b>			<b>187.58</b>	
08/09/2012	2013	002	1300468840	96969900	067A	4544540000	11,275.50-	
<b>Total Account Number 96969900</b>				<b>SVC FEES OTHER</b>			<b>11,275.50-</b>	
08/09/2012	2013	002	1300468833	97979000	067A	4544540000	114,417.00-	
08/09/2012	2013	002	1300468835	97979000	067A	4544540000	15,637.00-	
08/09/2012	2013	002	1300468836	97979000	067A	4544540000	114,417.00-	
08/09/2012	2013	002	1300468837	97979000	067A	4544540000	32,286.00-	
08/09/2012	2013	002	1300468839	97979000	067A	4544540000	18,062.00-	
08/09/2012	2013	002	1300468841	97979000	067A	4544540000	113,225.50-	
<b>Total Account Number 97979000</b>				<b>MISCELLANEOUS OTHER REVENUES</b>			<b>408,044.50-</b>	



Library : ZSP County of Sacramento Reports  
Report group: ZSC8 Balance sheet detail  
Report name : ZFP4816E Trial Balance by Business Area

Data selected by: 1009726  
Data selected on: 10/03/2012 13:55:51

Fiscal year : 2013  
Period : 3 September  
Business Area: 067A LOCAL AGENCY FORMATI

Balance Sheet Item	Beginning Balance	Period Debits	Period Credits	Ending Balance
* Cash in Treasury	615,350.80	357,646.22	11,516.17-	961,480.85
* Imprest Cash	40.00			40.00
* Inventory				
* Due from Other Funds Year End				
* Accounts Receivable Year End	101,639.50		101,639.50-	
** Total Assets	717,030.30	357,646.22	113,155.67-	961,520.85
* Sales Tax Due				
* Warrants Payable	1,127.89-	8,346.24	11,177.81-	3,959.46-
* Deposit Stale Warrants	643.48-			643.48-
* Claims Payable		12,814.22	12,814.22-	
* Due to Others				
* Suspense Clearing				
* Payroll Clearing	136.50-	1,076.50	1,076.50-	136.50-
** Total Liabilities	1,907.87-	22,236.96	25,068.53-	4,739.44-
* Reserve Fund Balance	220,933.00-			220,933.00-
* Fund Balance	54,914.92-			54,914.92-
* Revenues and Other Financing Sources	419,320.00-	101,639.50	357,646.22-	675,326.72-
* Expenditures/Expenses	107,245.49	15,050.52	702.78-	121,593.23
* Estimated Revenue	954,000.00			954,000.00
* Appropriations	1,081,200.00-			1,081,200.00-
* Start of System Clearing				
** Total Equity & Other Accounts	715,122.43-	116,690.02	358,349.00-	956,781.41-
*** Total Liabilities & Equity + Other Accts	717,030.30-	138,926.98	383,417.53-	961,520.85-

Date: 10/03/2012  
 Time: 13:54:16  
 Period: 003  
 Year: 2013

Vendor One Time Vendor	Vendor Name	BA	Per	Doc.no.	Pstg date	Reference	Check	Fund Center	Trans. currency	Status
1630	DAILY JOURNAL CORP			2021223054	09/07/2012		1101504740		42.50 USD	closed
1630	DAILY JOURNAL CORP	067A	003	1904533152	09/06/2012	A2348442		4544540	42.50- USD	closed
2295	MILLER & OWEN			2021223064	09/07/2012		1101504749		1,719.41 USD	closed
2295	MILLER & OWEN	067A	003	1904533148	09/06/2012	29442		4544540	1,719.41- USD	closed
5634	FRESH & QUICK CATERING			2021223098	09/07/2012		1101504777		249.91 USD	closed
5634	FRESH & QUICK CATERING	067A	003	1904533154	09/06/2012	2856		4544540	249.91- USD	closed
12036	WELLS FARGO BANK			1500044389	09/04/2012				136.50 USD	closed
12036	WELLS FARGO BANK	067A	003	1904527062	09/04/2012	MLED-TRX 8/31/12		4544540	136.50- USD	closed
12036	WELLS FARGO BANK	067A	003	1904544678	09/28/2012	MLED-ACH 9/28/12		4544540	94.35- USD	closed
12036	WELLS FARGO BANK			1500044668	09/28/2012				94.35 USD	closed
12322	COMCAST			2021267192	09/27/2012		1101513873		82.09 USD	closed
12322	COMCAST	067A	003	1904546975	09/26/2012	090612		4544540	82.09- USD	closed
12780	MURRAY SMITH & ASSOCIATES ENGINEERI			1904533162	09/06/2012	8481		4544540	550.00- USD	closed
12780	MURRAY SMITH & ASSOCIATES ENGINEERI	067A	003	2021223149	09/07/2012		1101504820		550.00 USD	closed
16847	CALAFCO			1904533161	09/06/2012	REGIS		4544540	2,606.00- USD	closed
16847	CALAFCO	067A	003	2021254126	09/20/2012		1101510700		2,606.00 USD	closed
19687	SPECIAL DISTRICT RISK MGMT AUTHORITY			2021222934	09/06/2012		1101504628		3,859.78 USD	closed
19687	SPECIAL DISTRICT RISK MGMT AUTHORITY	067A	003	1904533158	09/06/2012	ALG 2012		4544540	3,859.78- USD	closed
25519	DAICHS USA INC			2021223187	09/07/2012		1101504853		34.12 USD	closed
25519	DAICHS USA INC	067A	003	1904533160	09/06/2012	685872		4544540	34.12- USD	closed
28211	MEA OF CALIFORNIA INC			1904533815	09/06/2012	9347584		4544540	618.07- USD	closed
28211	MEA OF CALIFORNIA INC	067A	003	2021223203	09/07/2012		1101504866		618.07 USD	closed
28211	MEA OF CALIFORNIA INC			2021269809	09/28/2012		1101514989		702.78- USD	closed
28211	MEA OF CALIFORNIA INC	067A	003	2021269809	09/28/2012		1101514989		740.05 USD	closed
28211	MEA OF CALIFORNIA INC			1904547920	09/27/2012	9229729		4544540	740.05- USD	closed
28211	MEA OF CALIFORNIA INC	067A	003	1700095072	09/27/2012	09214763		4544540	702.78 USD	closed
42181	STAPLES CONTRACT & COMMERCIAL INC			1904533164	09/06/2012	114293388		4544540	201.26- USD	closed
		067A	003							

Date: 10/03/2012  
 Time: 13:54:16  
 Period: 003  
 Year: 2013

Vendor One Time Vendor	Vendor Name	BA	Per	Doc.no.	Postg date	Reference	Check	Fund Center	Trans. currency	Status
42181	STAPLES CONTRACT & COMMERCIAL INC	067A	003	2021223274	09/07/2012		1101504936		201.26 USD	closed
48634	ENVIRONMENTAL PLANNING EXPANERS INC	067A	003	1904533150	09/06/2012	80112		4544540	870.00- USD	closed
48634	ENVIRONMENTAL PLANNING EXPANERS INC	067A	003	2021223303	09/07/2012		1101504951		870.00 USD	closed
SDEAYROLL	SDEAYROLL	067A	003	2021261758	09/28/2012		8000032184		94.35 USD	closed
CHRISTOHER	TOCKER	067A	003	2021261800	09/28/2012		8000032226		94.35 USD	closed
RONNY L.	GREENWOOD	067A	003	1904545043	09/25/2012	95-LAFCD DISIR		4544540	94.35- USD	closed
CHRISTOHER	TOCKER	067A	003	2021261797	09/28/2012		8000032223		94.35 USD	closed
ROBERT G.	JANKOVITZ	067A	003	1904545037	09/25/2012	95-LAFCD DISIR		4544540	24.35- USD	closed
GAY	JONES	067A	003	1904545069	09/25/2012	95-LAFCD DISIR		4544540	94.35- USD	closed
ROBERT G.	JANKOVITZ	067A	003	1904545077	09/25/2012	95-LAFCD DISIR		4544540	94.35- USD	closed
RONNY L.	GREENWOOD	067A	003	2021261769	09/28/2012		8000032195		24.35 USD	closed
GAY	JONES	067A	003						0.00 USD	*
Sum of Business Area 067A										

Fiscal Year                    2013  
 From period                 1  
 To period                     3

Fund/Group                    067A                            LOCAL AGENCY FORMATION COMMISSION  
 Funds Center/Group        4544540                        LAFCO DISTRICT  
 Budget Version               0

Commitment Item	Budget	Actual-GL	Actual-CO	Actual Total	Encumbrance	Pending	Available	%Consumed
10111000 REGULAR EMPLOYEE								
10112400 COMMITTEE MEMBER	9,000.00	1,600.00		1,600.00			7,400.00	17.78
10122000 OASDI	500.00	122.40		122.40			377.60	24.48
* 10 - SALARIES AND EMPLOYEE	9,500.00	1,722.40		1,722.40			7,777.60	18.13
20200500 ADVERTISING	7,500.00	42.50		42.50			7,457.50	0.57
20202200 BOOKS/PER SUP	2,000.00	137.19		137.19			1,862.81	6.86
20202900 BUS/CONFERENCE E	12,000.00	2,855.91		2,855.91			9,144.09	23.80
20203500 ED/TRAINING SVC	2,400.00						2,400.00	
20205200 INS PREMIUM	7,000.00	4,895.56		4,895.56			2,104.44	69.94
20206100 MEMBERSHIP DUES	7,250.00	7,802.00		7,802.00			552.00-	107.61
20207600 OFFICE SUPPLIES	8,000.00	555.84		555.84			7,444.16	6.95
20208100 POSTAL SVC	5,000.00						5,000.00	
20227500 RENT/LEASE EQ	18,000.00	1,528.21		1,528.21			16,471.79	8.49
20250500 ACCOUNTING SVC	8,000.00						8,000.00	
20253100 LEGAL SVC	60,000.00	1,719.41		1,719.41			58,280.59	2.87
20259100 OTHER PROF SVC	809,000.00	81,937.44		81,937.44			727,062.56	10.13
20291000 COUNTYWIDE IT SV	1,900.00	447.00		447.00			1,453.00	23.53
20291100 SYSTEM DEV SVC	17,000.00	7,302.78		7,302.78	6,299.80		3,397.42	80.02
20291200 SYSTEM DEV SUP	1,900.00	441.95		441.95	39.80		1,418.25	25.36
20291600 WAN ALLOCATION	4,600.00	1,153.00		1,153.00			3,447.00	25.07
20292100 GS PRINTING SVC	2,250.00						2,250.00	
20292300 GS MESSENGER SVC		774.37		774.37			774.37-	
20292600 GS STORE CHARGES	1,000.00						1,000.00	
20293400 PUBLIC WORKS SVS	7,400.00						7,400.00	
20294300 LEASED PROP USE	48,500.00	7,719.56		7,719.56			40,780.44	15.92
20296200 GS PARKING CHGS	4,500.00						4,500.00	
20298700 TELEPHONE SVC		558.11		558.11			558.11-	
* 20 - SERVICES AND SUPPLIES	1,035,200.00	119,870.83		119,870.83	6,339.60		908,989.57	12.19
** Expenditure accounts	1,044,700.00	121,593.23		121,593.23	6,339.60		916,767.17	12.25
* 94 - REVENUE FROM USE OF M	2,500.00-						2,500.00-	
* 94 - REVENUE FROM USE OF M	2,500.00-						2,500.00-	
96969900 SVC FEES OTHER	265,000.00-	90,159.78		90,159.78			355,159.78-	34.02-
* 96 - CHARGES FOR SERVICES	265,000.00-	90,159.78		90,159.78			355,159.78-	34.02-
97979000 MISC OTHER	686,500.00-	765,486.50-		765,486.50-			78,986.50	111.51
* 97 - MISCELLANEOUS REVENUE	686,500.00-	765,486.50-		765,486.50-			78,986.50	111.51
** REVENUE ACCOUNTS	954,000.00-	675,326.72-		675,326.72-			278,673.28-	70.79
*** Total	90,700.00	553,733.49-		553,733.49-	6,339.60		638,093.89	603.52-

Date	Year	Per	Document #	G/L	Acct	BA	Cost Ctr	Amount	Text
09/17/2012	2013	003	1300472134	101000		067A		204.22	
09/17/2012	2013	003	1300472135	101000		067A		12,623.00	
09/17/2012	2013	003	1300472137	101000		067A		167.00	
09/17/2012	2013	003	1300472138	101000		067A		507.00	
09/17/2012	2013	003	1300472141	101000		067A		420.00	
09/17/2012	2013	003	1300472142	101000		067A		186.00	
09/17/2012	2013	003	1300472143	101000		067A		571.00	
09/17/2012	2013	003	1300472144	101000		067A		25,763.00	
09/17/2012	2013	003	1300472145	101000		067A		62.00	
09/17/2012	2013	003	1300472147	101000		067A		48,648.00	
09/17/2012	2013	003	1300472148	101000		067A		2,110.00	
09/17/2012	2013	003	1300472150	101000		067A		229.00	
09/17/2012	2013	003	1300472151	101000		067A		205.00	
09/17/2012	2013	003	1300472153	101000		067A		106.00	
09/17/2012	2013	003	1300472157	101000		067A		284.00	
09/17/2012	2013	003	1300472160	101000		067A		129.00	
09/17/2012	2013	003	1300472161	101000		067A		1,580.00	
09/17/2012	2013	003	1300472165	101000		067A		12,235.00	
09/17/2012	2013	003	1300472167	101000		067A		133.00	
09/17/2012	2013	003	1300472168	101000		067A		2,249.00	
09/17/2012	2013	003	1300472170	101000		067A		2,005.00	
09/17/2012	2013	003	1300472171	101000		067A		11.00	
09/17/2012	2013	003	1300472172	101000		067A		1,653.00	
09/17/2012	2013	003	1300472173	101000		067A		56.00	
09/17/2012	2013	003	1300472174	101000		067A		1,642.00	
09/17/2012	2013	003	1300472175	101000		067A		113.00	
09/17/2012	2013	003	1300472176	101000		067A		115.00	
09/17/2012	2013	003	1300472177	101000		067A		49.00	
09/17/2012	2013	003	1300472178	101000		067A		4.00	
09/17/2012	2013	003	1300472179	101000		067A		10.00	
09/17/2012	2013	003	1300472180	101000		067A		56.00	
09/17/2012	2013	003	1300472181	101000		067A		34.00	
09/17/2012	2013	003	1300472182	101000		067A		580.00	
09/17/2012	2013	003	1300472183	101000		067A		7.00	
09/17/2012	2013	003	1300472184	101000		067A		6.00	
09/17/2012	2013	003	1300472185	101000		067A		68.00	
09/17/2012	2013	003	1300472186	101000		067A		402.00	
09/17/2012	2013	003	1300472187	101000		067A		6,286.00	
09/17/2012	2013	003	1300472188	101000		067A		2,070.00	
09/17/2012	2013	003	1300472189	101000		067A		3,009.00	
09/17/2012	2013	003	1300472191	101000		067A		1,358.00	
09/17/2012	2013	003	1300472195	101000		067A		868.00	
<b>Total Account Number 101000 CASH IN TREASURY-DP</b>								<b>128,813.22</b>	
09/04/2012	2013	003	1500044389	101200		067A		136.50-	
09/28/2012	2013	003	1500044668	101200		067A		94.35-	
<b>Total Account Number 101200 CASH IN TREASURY-WIRE TRANSFERS</b>								<b>230.85-</b>	
09/07/2012	2013	003	2021227627	101500		067A		94.35-	
09/07/2012	2013	003	2021227995	101500		067A		86.84-	
09/11/2012	2013	003	2021233794	101500		067A		870.00-	
09/12/2012	2013	003	2021237646	101500		067A		3,859.78-	
09/12/2012	2013	003	2021237828	101500		067A		42.50-	
09/12/2012	2013	003	2021237866	101500		067A		34.12-	
09/13/2012	2013	003	2021240917	101500		067A		1,719.41-	
09/17/2012	2013	003	2021247046	101500		067A		550.00-	
09/17/2012	2013	003	2021247376	101500		067A		201.26-	

Report: ZF SL SPEC\_DIST  
 UserID: 1009726  
 System: PRD/020

Split Ledger Line Item Report  
 067A LOCAL AGENCY FORMATI  
 Period: 003 Fiscal Year: 2013

Date: 10/03/2012  
 Time: 13:51:24  
 Page: 2

Date	Year	Per	Document #	G/L	Acct	BA	Cost Ctr	Amount	Text
09/18/2012	2013	003	2021251293	101500	067A			618.07-	
09/20/2012	2013	003	2021257445	101500	067A			20.00-	
09/24/2012	2013	003	2021261386	101500	067A			249.91-	
<b>Total Account Number 101500</b>				<b>PAID WARRANTS RECONCILIATION (IN</b>				<b>8,346.24-</b>	
09/06/2012	2013	003	107879370	109000	067A			151.00-	
09/06/2012	2013	003	107879389	109000	067A			383.00-	
09/26/2012	2013	003	107892344	109000	067A			228,833.00	
09/27/2012	2013	003	107893272	109000	067A			274.78-	
09/28/2012	2013	003	107894257	109000	067A			185.50-	
09/30/2012	2013	003	107895588	109000	067A			1,940.40-	
09/30/2012	2013	003	107895607	109000	067A			4.40-	
<b>Total Account Number 109000</b>				<b>CASH IN TREAS-SPL</b>				<b>225,893.92</b>	
09/27/2012	2013	003	107893109	1890000	067A			101,639.50-	Accrue Project Revenue 2011-12
<b>Total Account Number 1890000</b>				<b>ACCOUNTS RECEIVABLE - YEAR END</b>				<b>101,639.50-</b>	
09/06/2012	2013	003	2021222934	5100000	067A			3,859.78-	
09/07/2012	2013	003	2021223054	5100000	067A			42.50-	
09/07/2012	2013	003	2021223064	5100000	067A			1,719.41-	
09/07/2012	2013	003	2021223098	5100000	067A			249.91-	
09/07/2012	2013	003	2021223149	5100000	067A			550.00-	
09/07/2012	2013	003	2021223187	5100000	067A			34.12-	
09/07/2012	2013	003	2021223203	5100000	067A			618.07-	
09/07/2012	2013	003	2021223274	5100000	067A			201.26-	
09/07/2012	2013	003	2021223303	5100000	067A			870.00-	
09/07/2012	2013	003	2021227995	5100000	067A			86.84	
09/11/2012	2013	003	2021233794	5100000	067A			870.00	
09/12/2012	2013	003	2021237646	5100000	067A			3,859.78	
09/12/2012	2013	003	2021237828	5100000	067A			42.50	
09/12/2012	2013	003	2021237866	5100000	067A			34.12	
09/13/2012	2013	003	2021240917	5100000	067A			1,719.41	
09/17/2012	2013	003	2021247046	5100000	067A			550.00	
09/17/2012	2013	003	2021247376	5100000	067A			201.26	
09/18/2012	2013	003	2021251293	5100000	067A			618.07	
09/20/2012	2013	003	2021254126	5100000	067A			2,606.00-	
09/20/2012	2013	003	2021257445	5100000	067A			20.00	
09/24/2012	2013	003	2021261386	5100000	067A			249.91	
09/27/2012	2013	003	2021267192	5100000	067A			82.09-	
09/28/2012	2013	003	2021269809	5100000	067A			37.27-	
<b>Total Account Number 5100000</b>				<b>WARRANTS PAYABLE</b>				<b>2,618.52-</b>	
09/07/2012	2013	003	2021227627	5100020	067A			94.35	
09/28/2012	2013	003	2021261758	5100020	067A			94.35-	
09/28/2012	2013	003	2021261769	5100020	067A			24.35-	
09/28/2012	2013	003	2021261797	5100020	067A			94.35-	
09/28/2012	2013	003	2021261800	5100020	067A			94.35-	
<b>Total Account Number 5100020</b>				<b>WARRANTS PAYABLE - SPECIAL DISTR</b>				<b>213.05-</b>	
09/04/2012	2013	003	1500044389	5150000	067A			136.50	
09/28/2012	2013	003	1500044668	5150000	067A			94.35	
09/27/2012	2013	003	1700095072	5150000	067A			702.78	*SAC LAFCO 360243
09/04/2012	2013	003	1904527062	5150000	067A			136.50-	MLBD - TAX 08/31/2012
09/06/2012	2013	003	1904533148	5150000	067A			1,719.41-	*SLAFC: SA111

Date	Year	Per	Document #	G/L	Acct	BA	Cost	Ctr	Amount	Text
09/06/2012	2013	003	1904533150	5150000	067A				870.00-	*SLAFC: 916-874-6458
09/06/2012	2013	003	1904533152	5150000	067A				42.50-	*SLAFC: 1124105243
09/06/2012	2013	003	1904533154	5150000	067A				249.91-	*SLAFC: 916-874-6458
09/06/2012	2013	003	1904533158	5150000	067A				3,859.78-	*SLAFC: 6011-SAC-SACR6011
09/06/2012	2013	003	1904533160	5150000	067A				34.12-	*SLAFC: C6187
09/06/2012	2013	003	1904533161	5150000	067A				2,606.00-	*SLAFC: 916-874-6458
09/06/2012	2013	003	1904533162	5150000	067A				550.00-	*SLAFC: 916-874-6458
09/06/2012	2013	003	1904533164	5150000	067A				201.26-	*SLAFC: 11902900
09/06/2012	2013	003	1904533815	5150000	067A				618.07-	*SAC LAFCO 360243
09/28/2012	2013	003	1904544678	5150000	067A				94.35-	MLBD - ACH 09/28/2012
09/25/2012	2013	003	1904545037	5150000	067A				24.35-	*PUFD 11865 09/28/12 MLBD Payroll Check
09/25/2012	2013	003	1904545043	5150000	067A				94.35-	*PUFD 14048 09/28/12 MLBD Payroll Check
09/25/2012	2013	003	1904545069	5150000	067A				94.35-	*PUFD 20766 09/28/12 MLBD Payroll Check
09/25/2012	2013	003	1904545077	5150000	067A				94.35-	*PUFD 21659 09/28/12 MLBD Payroll Check
09/26/2012	2013	003	1904546975	5150000	067A				82.09-	*SAC LOCAL AGENCY FORM #8155 60 038 0732795
09/27/2012	2013	003	1904547920	5150000	067A				740.05-	*SAC LAFCO 360243
09/06/2012	2013	003	2021222934	5150000	067A				3,859.78	
09/07/2012	2013	003	2021223054	5150000	067A				42.50	
09/07/2012	2013	003	2021223064	5150000	067A				1,719.41	
09/07/2012	2013	003	2021223098	5150000	067A				249.91	
09/07/2012	2013	003	2021223149	5150000	067A				550.00	
09/07/2012	2013	003	2021223187	5150000	067A				34.12	
09/07/2012	2013	003	2021223203	5150000	067A				618.07	
09/07/2012	2013	003	2021223274	5150000	067A				201.26	
09/07/2012	2013	003	2021223303	5150000	067A				870.00	
09/20/2012	2013	003	2021254126	5150000	067A				2,606.00	
09/28/2012	2013	003	2021261758	5150000	067A				94.35	
09/28/2012	2013	003	2021261769	5150000	067A				24.35	
09/28/2012	2013	003	2021261797	5150000	067A				94.35	
09/28/2012	2013	003	2021261800	5150000	067A				94.35	
09/27/2012	2013	003	2021267192	5150000	067A				82.09	
09/28/2012	2013	003	2021269809	5150000	067A				702.78-	
09/28/2012	2013	003	2021269809	5150000	067A				740.05	
<b>Total Account Number 5150000 CLAIMS PAYABLE 0.00</b>										
09/04/2012	2013	003	107879301	8025400	067A				538.25-	
09/04/2012	2013	003	107879301	8025400	067A				538.25	
09/28/2012	2013	003	107893237	8025400	067A				307.40-	15Total Check Amount
09/28/2012	2013	003	107893237	8025400	067A				94.35-	16Total Deposit Amount
09/28/2012	2013	003	107893237	8025400	067A				70.00-	6002Inc Tax-Fed Addl Tax
09/28/2012	2013	003	107893237	8025400	067A				31.00-	6210FICA ER Contrib
09/28/2012	2013	003	107893237	8025400	067A				21.00-	6201FICA EE Deduction
09/28/2012	2013	003	107893237	8025400	067A				7.25-	6501Medicare EE Ded
09/28/2012	2013	003	107893237	8025400	067A				7.25-	6503Medicare ER Contrib
09/04/2012	2013	003	1904527062	8025400	067A	4544540000			136.50	95 TAX
09/28/2012	2013	003	1904544678	8025400	067A	4544540000			94.35	95 DEP
09/25/2012	2013	003	1904545037	8025400	067A				24.35	09/28/12 MLBD Payroll Check
09/25/2012	2013	003	1904545043	8025400	067A				94.35	09/28/12 MLBD Payroll Check
09/25/2012	2013	003	1904545069	8025400	067A				94.35	09/28/12 MLBD Payroll Check
09/25/2012	2013	003	1904545077	8025400	067A				94.35	09/28/12 MLBD Payroll Check
<b>Total Account Number 8025400 SD (HUMANIC) PAYROLL CLEARING 0.00</b>										
09/28/2012	2013	003	107893237	10112400	067A	4544540000			500.00	1180Bds & Comm Mem
<b>Total Account Number 10112400 SALARIES &amp; WAGES - COMMISSION &amp; 500.00</b>										
09/28/2012	2013	003	107893237	10122000	067A	4544540000			7.25	6503Medicare ER Contrib



Report: ZF\_SL\_SPEC\_DIST  
 UserID: 1009726  
 System: PRD/020

Split Ledger Line Item Report  
 067A LOCAL AGENCY FORMATI  
 Period: 003 Fiscal Year: 2013

Date: 10/03/2012  
 Time: 13:51:24  
 Page: 4

Date	Year	Per	Document #	G/L Acct	BA	Cost Ctr	Amount	Text
09/28/2012	2013	003	107893237	10122000	067A	4544540000	31.00	6210FICA ER Contrib
<b>Total Account Number 10122000 OASDHI - EMPLOYER COST</b>							<b>38.25</b>	
09/06/2012	2013	003	1904533152	20200500	067A	4544540000	42.50	ADVERTISING
<b>Total Account Number 20200500 ADVERTISING/LEGAL NOTICES</b>							<b>42.50</b>	
09/06/2012	2013	003	1904533154	20202900	067A	4544540000	249.91	BUS/CONF EXP
09/06/2012	2013	003	1904533161	20202900	067A	4544540000	2,606.00	BUS/CONF EXP
<b>Total Account Number 20202900 BUSINESS/CONFERENCE EXPENSE</b>							<b>2,855.91</b>	
09/06/2012	2013	003	1904533160	20207600	067A	4544540000	34.12	OFFICE SUPPLIES
09/06/2012	2013	003	1904533164	20207600	067A	4544540000	201.26	OFFICE SUPPLIES
<b>Total Account Number 20207600 OFFICE SUPPLIES</b>							<b>235.38</b>	
09/27/2012	2013	003	1700095072	20227500	067A	4544540000	702.78-	RENT LEASE EQUIPMENT
09/06/2012	2013	003	1904533815	20227500	067A	4544540000	618.07	
09/26/2012	2013	003	1904546975	20227500	067A	4544540000	82.09	RENT/LEASE EQUIPMENT
09/27/2012	2013	003	1904547920	20227500	067A	4544540000	740.05	RENT LEASE EQUIPMENT
<b>Total Account Number 20227500 RENT/LEASES EQUIPMENT</b>							<b>737.43</b>	
09/06/2012	2013	003	1904533148	20253100	067A	4544540000	1,719.41	LEGAL SVC
<b>Total Account Number 20253100 LEGAL SERVICES</b>							<b>1,719.41</b>	
09/06/2012	2013	003	1904533150	20259100	067A	4544540000	870.00	OTHER PROF SVCS
09/06/2012	2013	003	1904533162	20259100	067A	4544540000	550.00	OTHER PROF SVCS
<b>Total Account Number 20259100 OTHER PROFESSIONAL SERVICES</b>							<b>1,420.00</b>	
09/06/2012	2013	003	107879370	20291000	067A	4544540000	151.00	September 2012 Countywide IT Allocation
<b>Total Account Number 20291000 COUNTYWIDE IT SERVICES</b>							<b>151.00</b>	
09/30/2012	2013	003	107895588	20291100	067A	4544540000	1,940.40	
<b>Total Account Number 20291100 SYSTEMS DEVELOPMENT SERVICES</b>							<b>1,940.40</b>	
09/30/2012	2013	003	107895607	20291200	067A	4544540000	4.40	
<b>Total Account Number 20291200 SYSTEMS DEVELOPMENT SUPPLIES</b>							<b>4.40</b>	
09/06/2012	2013	003	107879389	20291600	067A	4544540000	383.00	September 2012 WAN Allocation
<b>Total Account Number 20291600 WAN Costs</b>							<b>383.00</b>	
09/27/2012	2013	003	107893272	20292300	067A	4544540000	274.78	Per. 3 - Messenger Services
<b>Total Account Number 20292300 GS MESSENGER SERVICES</b>							<b>274.78</b>	
09/06/2012	2013	003	1904533158	20294300	067A	4544540000	3,859.78	LEASED PROP
<b>Total Account Number 20294300 LEASED PROPERTY USE CHARGESGS</b>							<b>3,859.78</b>	
09/28/2012	2013	003	107894257	20298700	067A	4544540000	185.50	Aug - DTech Telecommunications Charges

Date	Year	Per	Document #	G/L	Acct	BA	Cost	Ctr	Amount	Text
<b>Total Account Number 20298700 Telephone Svcs</b>									<b>185.50</b>	
09/27/2012	2013	003	107893109	96969900	067A	4544540000			101,639.50	Accrue Project Revenue 2011-12
09/17/2012	2013	003	1300472134	96969900	067A	4544540000			204.22-	
<b>Total Account Number 96969900 SVC FEES OTHER</b>									<b>101,435.28</b>	
09/26/2012	2013	003	107892344	97979000	067A	4544540000			228,833.00-	FY 12/13 GF Contribution
09/17/2012	2013	003	1300472135	97979000	067A	4544540000			12,623.00-	
09/17/2012	2013	003	1300472137	97979000	067A	4544540000			167.00-	
09/17/2012	2013	003	1300472138	97979000	067A	4544540000			507.00-	
09/17/2012	2013	003	1300472141	97979000	067A	4544540000			420.00-	
09/17/2012	2013	003	1300472142	97979000	067A	4544540000			186.00-	
09/17/2012	2013	003	1300472143	97979000	067A	4544540000			571.00-	
09/17/2012	2013	003	1300472144	97979000	067A	4544540000			25,763.00-	
09/17/2012	2013	003	1300472145	97979000	067A	4544540000			62.00-	
09/17/2012	2013	003	1300472147	97979000	067A	4544540000			48,648.00-	
09/17/2012	2013	003	1300472148	97979000	067A	4544540000			2,110.00-	
09/17/2012	2013	003	1300472150	97979000	067A	4544540000			229.00-	
09/17/2012	2013	003	1300472151	97979000	067A	4544540000			205.00-	
09/17/2012	2013	003	1300472153	97979000	067A	4544540000			106.00-	
09/17/2012	2013	003	1300472157	97979000	067A	4544540000			284.00-	
09/17/2012	2013	003	1300472160	97979000	067A	4544540000			129.00-	
09/17/2012	2013	003	1300472161	97979000	067A	4544540000			1,580.00-	
09/17/2012	2013	003	1300472165	97979000	067A	4544540000			12,235.00-	
09/17/2012	2013	003	1300472167	97979000	067A	4544540000			133.00-	
09/17/2012	2013	003	1300472168	97979000	067A	4544540000			2,249.00-	
09/17/2012	2013	003	1300472170	97979000	067A	4544540000			2,005.00-	
09/17/2012	2013	003	1300472171	97979000	067A	4544540000			11.00-	
09/17/2012	2013	003	1300472172	97979000	067A	4544540000			1,653.00-	
09/17/2012	2013	003	1300472173	97979000	067A	4544540000			56.00-	
09/17/2012	2013	003	1300472174	97979000	067A	4544540000			1,642.00-	
09/17/2012	2013	003	1300472175	97979000	067A	4544540000			113.00-	
09/17/2012	2013	003	1300472176	97979000	067A	4544540000			115.00-	
09/17/2012	2013	003	1300472177	97979000	067A	4544540000			49.00-	
09/17/2012	2013	003	1300472178	97979000	067A	4544540000			4.00-	
09/17/2012	2013	003	1300472179	97979000	067A	4544540000			10.00-	
09/17/2012	2013	003	1300472180	97979000	067A	4544540000			56.00-	
09/17/2012	2013	003	1300472181	97979000	067A	4544540000			34.00-	
09/17/2012	2013	003	1300472182	97979000	067A	4544540000			580.00-	
09/17/2012	2013	003	1300472183	97979000	067A	4544540000			7.00-	
09/17/2012	2013	003	1300472184	97979000	067A	4544540000			6.00-	
09/17/2012	2013	003	1300472185	97979000	067A	4544540000			68.00-	
09/17/2012	2013	003	1300472186	97979000	067A	4544540000			402.00-	
09/17/2012	2013	003	1300472187	97979000	067A	4544540000			6,286.00-	
09/17/2012	2013	003	1300472188	97979000	067A	4544540000			2,070.00-	
09/17/2012	2013	003	1300472189	97979000	067A	4544540000			3,009.00-	
09/17/2012	2013	003	1300472191	97979000	067A	4544540000			1,358.00-	
09/17/2012	2013	003	1300472195	97979000	067A	4544540000			868.00-	
<b>Total Account Number 97979000 MISCELLANEOUS OTHER REVENUES</b>									<b>357,442.00-</b>	

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**  
**1112 I Street #100**  
**Sacramento, California 95814**  
**(916) 874-7458**

November 7, 2012

TO: Sacramento Local Agency Formation Commission  
FROM: Peter Brundage, Executive Officer **PB**  
RE: Legislative Update  
CONTACT: **Don Lockhart, AICP, Assistant Executive Officer (916) 874-2937**  
**[Don.Lockhart@SacLAFCo.org]**

**RECOMMENDATION**

No action is recommended.

**BACKGROUND**

This memo is part of the ongoing effort to keep your Commission informed regarding various legislative matters.

There is no pending legislation, as the most recent legislative biennial (two-year) session has concluded. The process of government by which bills are considered and laws enacted is commonly referred to as the "legislative process" (please see attached process diagram.) Pursuant to the California Constitution, on the first Monday in December after the November general election, both Houses of the Legislature (Assembly and Senate) organize, elect officers and adopt rules for the upcoming two-year session. The two-year session is organized based on a legislative calendar. In the first year of the two-year session (e.g., 2013) both Houses will meet from January until mid-September and then recess until January of the even-numbered year. In the second year (e.g., 2014) the Legislature meets from the first week in January until it finally adjourns on November 30 of the even-numbered year.

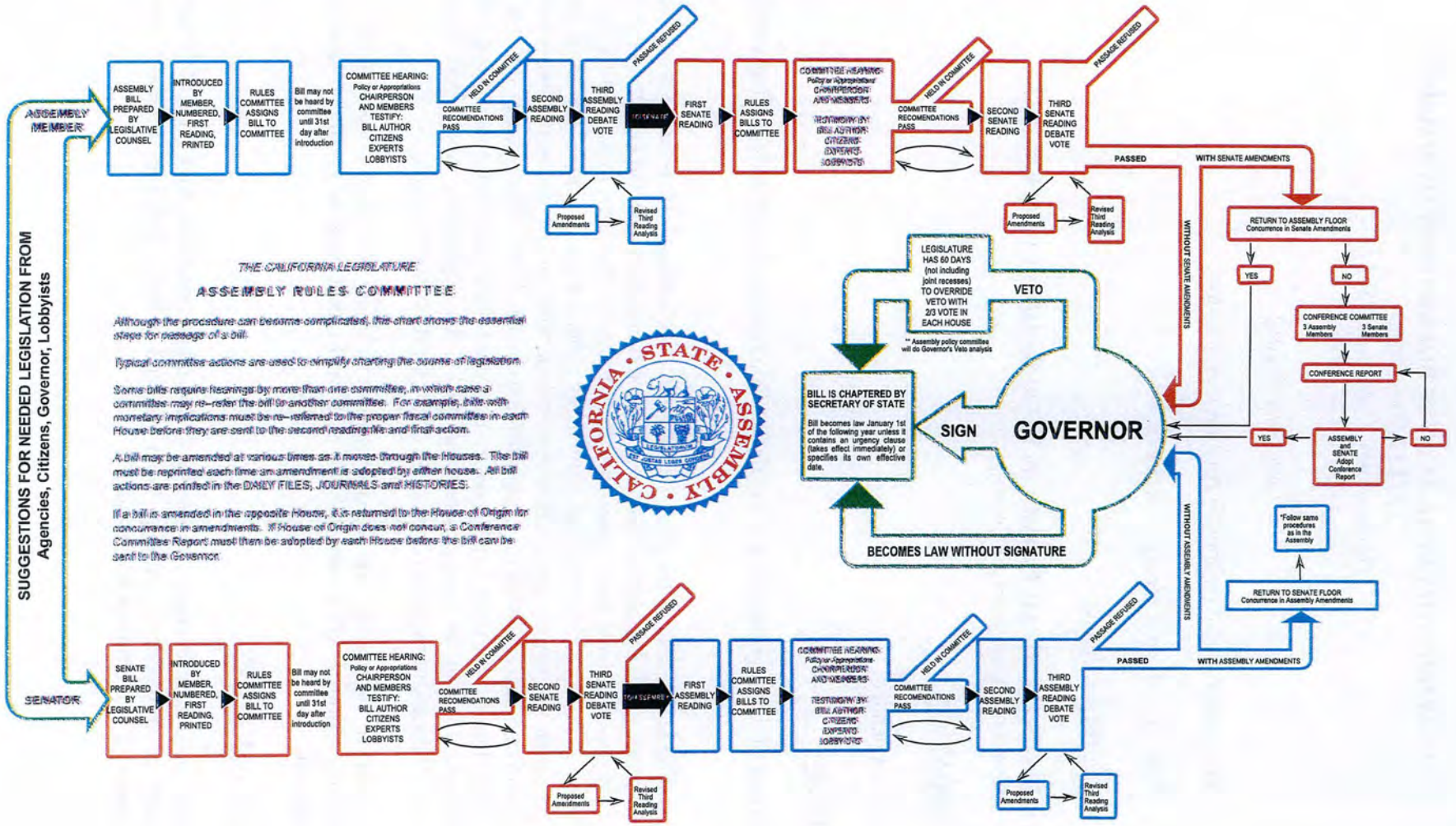
An ad-hoc legislative committee appointed by the CALAFCO Board of Directors will consider and adopt positions on various LAFCo related bills. Staff will report back on pertinent legislative efforts as they are introduced.

**PENDING LEGISLATION**

None. Attached for your information is the legislative update provided by CALAFCO staff the Annual Conference held in Monterey last month. Also attached is the legislative summary compiled by the Senate Committee on Government & Finance.

# THE LIFE CYCLE OF LEGISLATION

## From Idea into Law



### THE CALIFORNIA LEGISLATURE ASSEMBLY RULES COMMITTEE

Although the procedure can become complicated, this chart shows the essential steps for passage of a bill.

Typical committee actions are used to simplify charting the course of legislation.

Some bills require hearings by more than one committee, in which case a committee may re-refer the bill to another committee. For example, bills with monetary implications must be re-referred to the proper fiscal committee in each House before they are sent to the second reading and final action.

A bill may be amended at various times as it moves through the Houses. The bill must be reprinted each time an amendment is adopted by either house. All bill actions are printed in the DAILY FILES, JOURNALS and HISTORIES.

If a bill is amended in the opposite House, it is returned to the House of Origin for concurrence in amendments. If House of Origin does not concur, a Conference Committee must then be adopted by each House before the bill can be sent to the Governor.



**SIGN GOVERNOR**

BECOMES LAW WITHOUT SIGNATURE

LEGISLATURE HAS 60 DAYS (not including joint recesses) TO OVERRIDE VETO WITH 2/3 VOTE IN EACH HOUSE

BILL IS CHAPTERED BY SECRETARY OF STATE

Bill becomes law January 1st of the following year unless it contains an urgency clause (takes effect immediately) or specifies its own effective date.

Assembly Local Government Committee

Assembly Member Cameron Smyth, Chair

## LEGISLATIVE UPDATE FROM SACRAMENTO

### 2012 CALAFCO ANNUAL CONFERENCE

October 5, 2012

#### Life After Redevelopment – Are Infrastructure Financing Districts (IFDs) the Solution?

- SB 214 (Wolk) – would have eliminated the voter approval requirement for a city or county to create an IFD and would have expanded the type of projects that could be financed by an IFD, including watershed lands, flood management, habitat restoration, cleanup and development of brownfield properties (Polanco Act), projects that implement a transit priority project, or regional transportation plan. **VETOED.**
- AB 2144 (Assembly Speaker Perez) – would have expanded the types of facilities and projects that could be financed under IFD law, would have reduced the voter threshold for the creation of an IFD and the issuance of bonds for the IFD, would have authorized an IFD to utilize the powers provided under the Polanco Act for brownfield cleanup, and would have renamed IFD law to the Infrastructure and Revitalization Financing District (IRFD) Act. **VETOED.**
- SB 1156 (Senate President Pro Tem Steinberg) - would have allowed cities and counties to establish Sustainable Communities Investment Authorities (Authorities) to use tax increment financing, on a limited scale, along with other financing tools to support the goals of SB 375 (Steinberg), Chapter 728, Statutes of 2008. **VETOED.**
- AB 2551 (Hueso) – would have authorized a legislative body of a city or county to establish an IFD in a "renewable energy infrastructure area" as the bill defined, and would have exempted the creation of the IFD from voter-approval requirements. **VETOED.**
- AB 2259 (Ammiano) – makes conforming changes to San Francisco's special waterfront IFDs related to the America's Cup. **SIGNED - Chapter 785, Statutes of 2012.**

### Municipal Bankruptcy – Who's Next?

- AB 1692 (Wieckowski) – Would have revised recently enacted language relating to the neutral evaluation process for local public entities contained in AB 506 (Wieckowski), Chapter 675, Statutes of 2011. **PASSED ASSEMBLY, DIED IN SENATE RULES COMMITTEE.**

### Health Care Districts: Scrutiny = More Legislation To Come

- AB 2115 (Alejo) – would have required local health care districts to enter into a written employment agreement to employ or contract for a hospital administrator or chief executive officer. **VETOED.**
- AB 2180 (Alejo) – requires local health care districts' written employment agreements with hospital administrators or chief executive officers to include specified information about compensation. **SIGNED – Chapter 332, Statutes of 2012.**
- AB 2418 (Gordon) – would have required health care districts to spend 95% of tax revenue on current community health care benefits, as the bill defines, and would have limited to 30% the amount of annual revenue that could have been allocated to reserves. **DIED IN THE ASSEMBLY APPROPRIATIONS COMMITTEE.**

### Lovely LAFCO-Related Bills

- AB 2238 (Perea) – bill version that passed the Assembly would have allowed LAFcos, in their municipal service reviews, to assess alternatives for improving efficiency and affordability of infrastructure and service delivery for drinking water and wastewater services, and would have added new requirements to the Department of Public Health for programs related to small community water systems. **AB 2238 morphed into a non-LAFCO bill in the Senate and didn't move out of the Senate Appropriations Committee.**
- AB 2698 (Assembly Local Government Committee) – annual Assembly Local Government Committee Omnibus bill that makes several minor noncontroversial changes to the Cortese-Knox-Hertzberg Act. **SIGNED - Chapter 62, Statutes of 2012.**
- SB 1090 (Senate Governance and Finance Committee) – annual Local Government Omnibus Act that makes several minor noncontroversial changes to the state laws affecting local agencies' powers and duties. **SIGNED - Chapter 330, Statutes of 2012.**

--Under SB 1090, cities will be required to identify and plan only for island and fringe communities that are disadvantaged unincorporated communities. SB 1090 clarifies that a city need not develop new data to comply with SB 244's

(Wolk, Chapter 513, Statutes of 2011) requirement to update the general plan land use element to analyze service needs for disadvantaged unincorporated communities. SB 1090 allows updates to be based on existing data, like what is provided by LAFCO MSRs.

- AB 1098 (Carter)\* – would have reallocated vehicle license fee revenue to recently incorporated cities and to cities that annexed inhabited territory to fix the consequences of a budget bill, SB 89 (Budget Committee, Chapter 35, Statues of 2011). URGENCY MEASURE, 2/3 vote of each house. **VETOED** with message:

*"As drafted, this bill would undermine the 2011 Realignment formulas in a manner that would jeopardize dollars for local public safety programs, provides cities new funding beyond what existed under previous law, and would create a hole in the General Fund to the tune of \$18 million. Given the current fiscal uncertainties, this is not acceptable."*

--\*SB 1566 (Negrete Mcleod) – substantially similar bill that was introduced during the regular bill introduction deadline. SB 1566 passed the Senate Governance & Finance Committee, but died in the Senate Appropriations Committee.

---

**CONTACT INFORMATION: Assembly Local Government Committee – (916) 319-3958**

Debbie Michel

Chief Consultant

Assembly Local Government Committee

[debbie.michel@asm.ca.gov](mailto:debbie.michel@asm.ca.gov)

Misa Yokoi-Shelton (handles LAFCO issues)

Associate Consultant

Assembly Local Government Committee

[misa.yokoi-shelton@asm.ca.gov](mailto:misa.yokoi-shelton@asm.ca.gov)





**Senate Committee on Governance & Finance**  
**Senator Lois Wolk, Committee Chair**  
**State Capitol, Room 408**  
**Sacramento, California 95814**  
**(916) 651-4119**

<http://sgf.senate.ca.gov>

September 7, 2012

TO: People Interested in Public Finance and Governance Legislation

FROM: Senator Lois Wolk, Committee Chair

SUBJECT: Important Bills During 2012

With the regular legislative session ended, I want you to know about some of the more interesting bills that the Senate Governance & Finance Committee worked on during 2012. These brief summaries offer you a selection of the significant bills that the Committee has worked on this year. The Governor has until September 30 to sign or veto bills. Urgency bills take effect on the day they are chaptered; regular bills will take effect on January 1, 2013. If you want to read the Committee's bill analyses or get a copy of a bill, please go to the Legislature's official website [www.leginfo.ca.gov](http://www.leginfo.ca.gov). You can also use that website to retrieve other bill analyses, official histories, voting records, and any veto messages.

**California Alternative Energy and Alternative Transportation Financing Authority**  
**(CAEATFA)**

**SB 1128 (Padilla)** Expands the sales and use tax exemption under the CAEATFA program to include "advanced manufacturing." Status: Governor's Desk.

**AB 796 (Blumenfield)** creates a new financing program under CAEATFA to assist eligible California-based entities with the development and expansion of "clean energy" technology manufacturing and commercialization. Status: Governor's Desk.

**Corporate Taxes**

**AB 1500 (Perez)** makes the elective single sales factor apportionment mandatory to fund the Middle Class Scholarship Program. Status: Died on the Senate Floor.

**AB 2439 (Eng)** requires the largest corporations tax liability and single sales factor election to be listed on the Franchise Tax Board's website. Status: Died on the Senate Floor.

**SB 1505 (DeSaulnier)** makes the single sales factor mandatory and requires the money be used for veterans. Status: Died in the Senate Veterans Affairs Committee.

### **Enterprise Zones**

**AB 484 (Alejo)** extends expired enterprise zones in Watsonville and Antelope Valley for two years. Status: Died in the Senate Governance and Finance Committee.

### **Income Tax Form**

**SB 1571 (DeSaulnier)** creates a tax check off for school supplies. Status: Governor's Desk.

**AB 233 (Hall)** creates a check off for the YMCA on the income tax form. Status: Governor's Desk.

**AB 1589 (Huffman)** creates an income tax check off for the state parks and allows taxpayers to buy an annual pass on the income tax form. Status: Governor's Desk.

### **LAFCOs & Boundary Changes**

**AB 2698 (Assembly Local Government Committee)** is the annual Assembly Local Government Omnibus Act, making several minor and noncontroversial changes to state laws affecting local government organization and reorganization. Status: Signed; Chapter 62, Statutes of 2012.

### **Land Use Planning & Development**

**SB 1094 (Kehoe)** makes several changes to state laws governing conservation easements. Status: Governor's Desk.

**SB 1241 (Kehoe)** requires a city or county to address fire risk for state responsibility areas and very high fire severity zones in general plan updates and subdivision approvals. Status: Governor's Desk.

**SB 1278 (Wolk)** makes several changes to Sacramento-San Joaquin Valley cities and counties' flood hazard planning and development practices. Status: Governor's Desk.

**AB 904 (Skinner)** creates the Sustainable Minimum Parking Requirements Act of 2012. Status: Died in the Senate Governance and Finance Committee.

**AB 1616 (Gatto)**\* establishes various zoning and permit requirements pertaining to cottage food industries. Status: Governor's Desk.

**AB 2351 (Gordon)** requires a landowner seeking to cancel a Williamson Act contract to pay a 5% cancellation fee. Status: Died on the Senate Floor.

**AB 2680 (Assembly Agriculture Committee)** repeals the automatic termination date to authorize a city or county and landowner to rescind a Williamson Act contract and simultaneously enter into a new contract to facilitate a lot line adjustment with no sunset. Status: Signed, Chapter 128, Statutes of 2012.

### **Local Finance & Infrastructure**

**SB 214 (Wolk)**\* makes it easier for local governments to use Infrastructure Financing Districts (IFDs). Status: Governor's Desk.

**SB 829 (Rubio)** bans state funding for city construction projects in a charter city which prohibits or restricts its city council's ability to adopt, require, or utilize a project labor agreement. Status: Signed, Chapter 11, Statutes of 2012.

**SB 1120 (Berryhill)** states that a local agency does not need to provide subsidies to cure property-related service deficiencies if the agency's voters reject or reduce a property-related fee. Status: Died on the Senate Floor.

**SB 1125 (Hancock)** requires local government entities to contract from a vendor or contractor that has a valid California seller's permit or certificate of registration. Status: Died in the Senate Appropriations Committee.

**SB 1257 (Hernandez)** prohibits a local government from levying a utility user tax on the consumption of electricity as a motor vehicle fuel for an electric public transit bus. Status: Signed, Chapter 213, Statutes of 2012.

**SB 1566 (Negrete Mcleod)** reallocates vehicle license fees to recently incorporated cities and cities that have annexed inhabited territory. Status: Died in the Senate Appropriations Committee.

**SB 1342 (Emmerson)** increases, from \$3 to \$10, the maximum fee that a county can place on specified recorded documents to fund real estate fraud deterrence, investigations, and prosecutions. Status: Signed, Chapter 104, Statutes of 2012.

**AB 1098 (Carter)** reallocates vehicle license fees to recently incorporated cities and cities that have annexed inhabited territory. Status: Governor's Desk.

**AB 1191 (Huber)** allows a county in which all school districts are “basic aid” districts to receive reimbursement for lost sales tax and vehicle license fee revenues diverted under state law. Status: Died in the Senate Appropriations Committee.

**AB 1852 (Campos)** authorizes counties and some cities to impose fees on copies of vital records to fund the coordination of domestic violence and child abuse prevention efforts. Status: Governor’s Desk.

**AB 2144 (Pérez)** makes it easier for cities and counties to use Infrastructure and Revitalization Financing Districts. Status: Governor’s Desk.

**AB 2259 (Ammiano)** makes conforming changes to San Francisco’s special waterfront Infrastructure Financing Districts for the Port America’s Cup. Status: Governor’s Desk.

**AB 2388 (Beall)** changes the Santa Clara Open Space District’s bidding procedures. Status: Governor’s Desk.

**AB 2551 (Hueso)** makes it easier for a city or county to create an infrastructure financing district in a renewable energy infrastructure district. Status: Governor’s Desk.

**AB 2567 (Carter)** allows a local wastewater service provider to adopt a schedule of fees authorizing automatic adjustments for increases in wholesale wastewater treatment charges. Status: Signed, Chapter 103, Statutes of 2012.

### **Local Powers & Governance**

**SB 475 (Wright)** allows a local health authority to fulfill the Brown Act’s teleconference meeting quorum requirement by counting board members located outside of its jurisdiction. Status: Signed, Chapter 209, Statutes of 2012.

**SB 1003 (Yee)** clarifies that legal action can be pursued, under the Brown Act, for the prior actions of local agencies and establishes procedures for filing an action. Status: Governor’s Desk.

**SB 1090 (Senate Governance & Finance Committee)** is the annual Local Government Omnibus Act, making several relatively minor and noncontroversial changes to the state laws affecting local agencies’ powers and duties. Status: Governor’s Desk.

**SB 1222 (Leno)** caps permit fees for commercial and residential solar rooftop installations but allows local governments to charge above the cap if they issue a finding that justifies the need for a higher fee. Status: Governor’s Desk.

**SB 1149 (DeSaulnier)** creates the Bay Area Regional Commission to coordinate Bay Area regional agencies’ activities. Status: Died in the Senate Appropriations Committee.

**SB 1468 (Calderon)** allows new retail licenses for selling fireworks during the week before New Year's Day. Status: Died in the Assembly Appropriations Committee.

**AB 1345 (Lara)** imposes additional requirements on audits of local governments. Status: Governor's Desk.

**AB 1831 (Dickinson)** prohibits a county or city from inquiring about or considering a job applicant's criminal background history until after determining an applicant's qualifications. Status: Died in the Senate Governance and Finance Committee.

**AB 2115 (Alejo)** requires local health care districts to enter into written employment agreements to employ or contract for a hospital administrator or chief executive officer. Status: Governor's Desk.

**AB 2180 (Alejo)** requires local health care districts' written employment agreements with hospital administrators or chief executive officers to include specified information about compensation. Status: Governor's Desk.

**AB 2231 (Fuentes)** requires majority-voter approval to repeal any city or county ordinance requiring the city or county to repair sidewalks. Status: Died in the Senate Appropriations Committee.

**AB 2299 (Feuer)** authorizes a county board of supervisors to establish a program that requires county recorders and assessors to redact public safety officials' names from property records, at the official's request. Status: Died in the Senate Governance and Finance Committee.

### **Property Taxes**

**AB 1700 (Butler)** clarifies that owners of lands committed to open space and natural preservation don't lose welfare exemptions from property tax because of revenues from cattle grazing, camping, and hiking. Status: Died in the Senate Appropriations Committee.

**AB 2046 (Allen)** provides that tenants in floating home marinas that want to purchase the marina can do so without reassessment of the marina, similar to mobile home parks. Status: Governor's Desk.

### **Redevelopment**

**SB 986 (Dutton)** allows successor agencies to keep former redevelopment agencies' bond proceeds and enter into new enforceable obligations funded by bond proceeds. Status: Died on the Senate Floor.

**SB 1056 (Hancock)** expands the definition of “enforceable obligation” to include financial obligations related to a project funded with both tax increment and federal school construction bonds. Status: Died in the Senate Governance and Finance Committee.

**SB 1151 (Steinberg)** creates an alternative process that allows communities to use their former redevelopment agencies’ assets for economic development and housing purposes. Status: Died in the Assembly Housing and Community Development Committee.

**SB 1156 (Steinberg)** allows cities and counties to form Sustainable Communities Investment Joint Power Agencies to administer economic development and affordable housing programs. Status: Died in the Assembly Appropriations Committee.

**SB 1335 (Pavley)** allows successor agencies to retain former redevelopment agencies’ brownfield properties for the purpose of remediating or removing hazardous materials. Status: Died in the Senate Appropriations Committee.

**AB 1484 (Assembly Budget Committee)\*** clarifies statutes governing the dissolution of redevelopment agencies and addresses substantive issues related to administrative processes, affordable housing activities, repayment of loans from communities, use of existing bond proceeds, and the disposition or retention of former redevelopment agency assets. Status: Signed, Chapter 26, Statutes of 2012.

### **Sales & Use Taxes**

**SB 1243 (Lowenthal)** extends the bunker fuel sales and use tax exemption for 10 years. Status: Governor’s Desk.

**AB 1050 (Ma)** creates a collection mechanism for state and local taxes, charges, and fees on prepaid wireless telecommunication. Status: Died in the Senate Governance and Finance Committee.

**AB 1446 (Feuer)** makes permanent the transactions and use tax in Los Angeles and does not subject it to the 2% cap. Status: Governor’s Desk.

**AB 2618 (Ma)** limits who can acquire salvage certificate vehicles to those persons that are licensed dealers, dismantlers, auto repair dealers, or scrap metal processors. Status: Governor’s Desk.

### **State Bonds**

**SB 633 (Huff)** allows the Department of Finance to order an agency to cease and desist spending bond funds if it finds the agency misspent bond funds. Status: Died in the Assembly Business and Professions Committee.

### **State Budget, Reform & Realignment**

**SB 1554 (Correa)** consolidates all tax agencies into the Board of Equalization. Status: Died in the Senate Governance and Finance Committee.

**SCA 2 (Wyland)** requires the state to adopt a budget for two fiscal years, and include with the budget information on the goals and performance of public programs. Status: Died in the Senate Elections and Constitutional Amendments Committee.

**SCA 10 (Strickland)** requires 2/3 vote on bills for any new or higher state or local tax, and revises Gann Limits. Status: Died in the Senate Governance and Finance Committee.

**AB 2323 (Perea)** requires the Board of Equalization to publish its decisions on tax appeal decisions with an impact of more than \$500,000. Status: Governor's Desk.

**AB 2638 (Eng)** amends current tax expenditure reports and State Budget information published by the Department of Finance to include tax expenditure information, and requires disclosure of further tax expenditure data. Status: Governor's Desk.

**GRP 2\*** reorganizes state government to reduce the number of state agencies, consolidate state programs with shared focus and streamline decision-making. Status: Plan takes effect.

### **State Personal & Corporate Income Taxes**

**SB 1167 (Calderon)** extends the California Motion Picture Tax Credit to July 1, 2017 and requires the Legislative Analyst's Office to evaluate the economic effects and administration of the tax credits. Status: Died at the Assembly Desk.

**SB 1179 (Walters)** enacts a tax credit of \$3,000 for medical device manufactures to hire a disabled veteran. Status: Died in the Senate Appropriations Committee.

**SB 1197 (Calderon)** extends the California Motion Picture Tax Credit to July 1, 2017 and requires the Legislative Analyst's Office to evaluate the economic effects and administration of the tax credits. Status: Governor's Desk.

**SB 1252 (Rubio)** diverts revenue increases from capital gains due the Facebook IPO to infrastructure projects. Status: Died in the Senate Governance and Finance Committee.

**SB 1341 (Wolk)** allows the Franchise Tax Board to give charities a 120-day grace period to file paperwork with the Attorney General before their tax exempt status is revoked. Status: Governor's Desk.

**AB 2026 (Fuentes)** extends the California Motion Picture Tax Credit to July 1, 2017 and requires the Legislative Analyst's Office to evaluate the economic effects and administration of the tax credits. Status: Governor's Desk.

**AB 2408 (Skinner)** repeals net operating loss carry backs. Status: Died on the Senate Floor.

### **Tax Agents**

**AB 404 (Gatto)** requires tax agents representing taxpayers in property tax appeals to register as lobbyists in counties that regulate lobbying by ordinance. Status: Died on the Senate Floor.

**AB 2183 (Smyth)** requires tax agents to register in counties where they represent taxpayers in property tax appeals, and enacts a code of conduct and list of prohibited acts for tax agents. Status: Died in the Senate Appropriations Committee.

### **Tax Relief for Disasters**

**SB 1158 (Price)** allows the Franchise Tax Board to postpone deadlines and abatement of penalties and interest for taxpayers affected by disasters declared by the Governor. Status: Governor's Desk.

**SB 1544 (Hernandez)** allows taxpayers in the Counties of Los Angeles and San Bernardino that suffered disaster losses due to severe winds in 2011 to file an amended tax return to deduct the loss and reduce prior year tax liability. Status: Governor's Desk.

**AB 2332 (Monning)** allows taxpayers in the County of Santa Cruz that suffered disaster losses due to severe storms in 2011 to file an amended return to deduct the loss and reduce prior year tax liability. Status: Signed, Chapter 203, Statutes of 2012.

*\* This bill did not come to the Senate Governance & Finance Committee in 2012.*

To read and retrieve copies of the Senate Governance & Finance Committee's detailed reference materials and other publications -- including citizen's guides to joint powers agreements, special districts, and LAFCOs -- please go to the Committee's website:  
<http://sgf.senate.ca.gov>



*Agenda Item No. 5*

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**

**1112 I Street, Suite #100  
Sacramento, California 95814  
(916) 874-6458**

**November 7, 2012**

**TO:** Sacramento Local Agency Formation Commission  
**FROM:** Peter Brundage, Executive Officer  
**RE: Rio Linda/Elverta Community Water District – Draft  
Municipal Service Review – Report Back (L AFC 07-10)**

**RECOMMENDATION**

Receive and file status report.

Overall the District continues to provide adequate water service to the community and progress is being made to address the water supply and water quality issues. The overall financial condition is weak and the District continues to operate in the red. In addition, the District is not able to obtain liability coverage for employment practices.

**DISCUSSION**

This report summarizes the actions, developments, and events related to the Rio Linda Elverta Community Water District that have occurred since September 5, 2012.

**I. Board of Directors**

There are four seats up for election; Frank Caron's seat is the only seat not up for re-election. Eight candidates have filed to run in the November election, including two incumbents. Jerry Trautman, the current Board President and Courtney Caron have decided not to run for another term. The new board will assume office in the first part of December.

## **II. Progress of Well and Pipeline Construction**

### **Well No. 15**

The District has completed drilling Well No. 15 and completed construction of the pipeline. The pump building has recently been completed. The access road and fence have been constructed. The pump has been installed. Fees have been paid to SMUD to install the electrical service.

On October 25, 2012, the well was turned on and became operational. The well produces approximately 2,800 gallons per minute. The total cost of the well and pipeline is approximately \$2.3 million. This leaves approximately \$5.2 million of the \$7.5 million state revolving loan.

### **Well No. 14**

The District has completed drilling the test well. The California Department of Water Resources has taken water samples to determine the water quality. This well contains arsenic and cannot be used without treatment.

CDPH has indicated that a reservoir tank may be the more appropriate option. The District and CDPH are updating a water demand study to determine the water supply deficit. A number of factors may have changed from the previous analysis such as the current number of vacancies and the change in the estimated growth rate of the community.

### **Well No. 3**

Repairs have been made to Well No. 3 in order to place this well into production. Water samples have been taken for testing to determine if this well can be used. This well can produce approximately 600 gpm. This well should be operational in about one month. The District needs to install chlorination equipment.

### **Overall Operations**

The District is improving its ability to remotely monitor wells using telemetry equipment.

### **Status of CDPH Compliance Orders**

The water quality and quantity continue to be satisfactory. Water pressure is subject to variation because of leaks and equipment failures. However, generally, water pressures remain adequate and comply with CDPH standards.

The District has satisfied one of the Compliance Orders issued by the CDPH related to reporting requirements and staffing plans. The first Compliance Order related to water supply and capacity has not been satisfied because well construction is not complete.

The District has met with CDPH to discuss water supply issues and Well No. 14. The District is preparing an updated demand study to determine the estimated water supply deficit. CDPH is also reviewing this data. Depending on the outcome of the water study, CDPH currently supports the construction of a reservoir tank. In addition, one more well may be needed to provide a backup supply.

Progress is being made to address the District's water supply issues; however, it appears that the financial and litigation concerns currently are the more significant issues.

### **III. Sacramento Suburban Water District Interconnection**

No changes in the operation or status of the intertie with Sacramento Suburban Water District. RLECWD and Sacramento Suburban Water District renewed this Agreement during March, 2012. This intertie operates only if water pressure drops below 30 psi.

### **IV. Status of District Operations**

#### **District Financial Condition**

No significant changes in the overall financial situation of the District. Cash Flow remains tight. Accounts Payables **are not** current and the District is operating at a loss or in the "red" for last several months. The financial condition of the District is not improving and is actually beginning to erode at an increasing rate. The General Manager has estimated that the operating fund balance is currently \$128,000 in the red.

The District has been able to pay creditors and vendors because it is basically using money that should be deposited into capital and debt service accounts. In addition, over the last several years, the District did not deposit capital construction and debt service funds into the appropriate accounts. Currently, the District needs to put in approximately \$150,000. The District is proposing to repay these funds over a five-year period with annual payments of approximately \$30,000.

Legal costs are exceeding the annual budget amount and may increase as pending litigation goes to trial if settlements cannot be reached. The District acknowledges that it cannot control its legal expenses. *Also, the District is not able to terminate the contract without significant costs based on the severance clause. The contract cannot be terminated until June 30, 2014. Also, the contract provides that it will automatically renew under the same terms and conditions unless terminated with a minimum 60 days written notice.*

#### **Staffing and Employee Relations**

No significant issues to report.

## **Urban Water Management Plan**

The UWMP is in progress and should be complete in about one month.

### **Liability Insurance**

The Association of California Water Agencies (ACWA) has extended the District's liability coverage for a 6 month period; however, this amended policy does not cover "employment practices". The District has not been able to get coverage for this exclusion. The General Manager has contacted ten (10) carriers. This continues to be a significant issue.

Mary Henrici and Jerry Trautman met with ACWA to give them a status update and let them know what the District is doing to improve its risk.

It appears that it will be difficult for the District to demonstrate that it is an acceptable risk; it will be difficult to get liability coverage. ACWA will be reviewing the coverage it is currently providing at its next Board meeting in November/December 2012.

### **District Operations**

The General Manager's report for September 8, 2012 to October 10, 2012 is attached highlighting the status of various district operations.

### **Pending Litigation as of October 15, 2012**

Currently, the pending litigation is set forth as follows:

- 1.) CONFERENCE WITH GENERAL COUNSEL – The Board of Directors will meet in closed session pursuant to Government Code § 54956.9(a). Glenn Gilkerson- Small Claims Hearing Case No. 12SCO2987.
- 2.) CONFERENCE WITH GENERAL COUNSEL - The Board of Directors will meet in closed session pursuant to Government Code § 54956.9(a). Pending Litigation - Joseph Sherrill. Sac. Superior Court Case # 34-2011-00103481.
- 3.) CONFERENCE WITH GENERAL COUNSEL - The Board of Directors will meet in closed session pursuant to Government Code § 54956.9(a). Pending Litigation - Joseph Sherrill. Sac. Superior Court Case # 34-2012-8000-1135.
- 4.) CONFERENCE WITH GENERAL COUNSEL - The Board of Directors will meet in closed session pursuant to Government Code § 54956.9(a). Pending Litigation - Joseph Sherrill. Sac. Superior Court Case # 34-2012-8000-1095.

5.) CONFERENCE WITH GENERAL COUNSEL - The Board of Directors will meet in closed session pursuant to Government Code § 54956.9(a). Pending Litigation - Joseph Sherrill. Sac. Superior Court Case # 34-2012-8000-1108.

6.) CONFERENCE WITH GENERAL COUNSEL - The Board of Directors will meet in closed session pursuant to Government Code § 54956.9(a) Superior Case # 05CS01365 – Michael Phelan.

7.) CONFERENCE WITH GENERAL COUNSEL - The Board of Directors will meet in closed session pursuant to Government Code § 54956.9(a). Pending Litigation. Cal OSHA v. RLECWD - Docket #R2D1-2288 to 2290).

**V. Summary of Issues**

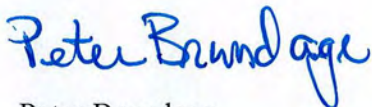
Overall the District is providing adequate water service to the community and progress is being made to address the water supply capacity issue. However, there are two significant issues: the inability of the District to obtain liability coverage for employment practices and the overall financial condition of the District.

**VI. Next Steps**

LAFCo staff will continue to work with CDPH and the District to monitor the situation. We will keep the Commission informed.

Respectfully Submitted;

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**



Peter Brundage,  
Executive Officer

Attachments





# RIO LINDA / ELVERTA COMMUNITY WATER DISTRICT

730 L Street  
PO Box 400  
Rio Linda, Ca 95673  
Office (916)991-1000  
Fax (916)991-6616

## Board of Directors Regular Meeting

**Monday, October 15, 2012**  
Meeting will begin at 6:30 pm

**Meeting Location:**  
Visitor's / Depot Center  
6730 Front St  
Rio Linda, CA 95673

**Remote Location:**  
Director Courtney Caron  
Veteran's Memorial Bldg  
4117 Overland Ave  
Culver City, CA 90230

The next Regular Meeting is scheduled for  
Monday, November 19, 2012  
at 6730 Front Street, Rio Linda

It is the intent of the Board that meetings shall remain as informal as reasonably possible consistent with the business needs of the District. The Board President or a majority of the Board may invoke formal proceedings pursuant to Robert's Rules of Order should action be deemed necessary. The Board may discuss and take action on any item listed on this agenda including items listed as information items. The Board may also listen to other items that do not appear on this agenda, but the board will not discuss or take any action on those items, except for items determined by the Board pursuant to state law to be of an emergency or urgent nature requiring immediate action. Copies of the agenda are posted at the Community Center, the District Office and on the District's Web Site at <http://www.RLECWd.com>. All documents relating to items listed on this agenda are available for public inspection at the District office: 730 L Street, Rio Linda, California. The public will be given the opportunity to directly address the Board on each listed item during the Boards consideration of that item. An opportunity for public comment on other items within the jurisdiction of the Board is offered under the item "Public Comment" and such comments are welcomed. Reasonable time limitations may be imposed on each speaker by the Board President. The Board may address any items in any order as approved by the Board.

Upon request, agendas and documents in the agenda packet will be made available in appropriate alternative formats to persons with a disability, as required by law. Any such request must be made in writing to the Rio Linda/Elverta Community Water District, 730 L Street, or P.O. Box 400, Rio Linda, CA 95673. Requests will be valid for the calendar year in which the request is received and must be renewed prior to January 1st of the next year. Persons needing disability-related modifications or accommodations in order to participate in public meetings, including persons requiring auxiliary aids or services, may request such modifications or accommodations by calling the Rio Linda/Elverta Community Water District at (916) 991-1000 at least 48 hours prior to the meeting.

**Rio Linda / Elverta Community Water District, Board of Directors**

Jerry Trautman, President    Frank Caron, Director    Vivien Johnson, Director  
Cathy Hood, Vice President    Courtney Caron, Director

**General Manager/Secretary to the Board**  
Mary Henrici

<b>CALL TO ORDER AND ROLL CALL</b>	The President will call the meeting to order and take roll.
<b>PLEDGE OF ALLEGIANCE</b>	The President will lead the pledge of allegiance.
<b>ANNOUNCEMENTS</b>	
<b>PUBLIC COMMENT</b>	Members of the public are invited to speak to the Board regarding items within the subject matter jurisdiction of the District that are not on the agenda or items on the consent agenda. Each speaker may address the Board once under Public Comment for a limit of 2 minutes. (Policy Manual § 2.01.160) The Board cannot act on items not listed on the agenda and, therefore the Board cannot respond to non-agenda issues raised during Public Comment other than to provide general information.
<b>1. CONSENT CALENDAR</b>	The Board will be asked to approve all Consent Items at one time without discussion. Consent Items are expected to be routine and non-controversial. If any Board member, staff or interested person requests that an item be removed from the Consent Items, it will be considered with the action items.

Monday, October 15, 2012

<b>A. MINUTES:</b> 1.) <b>September 17, 2012, Regular Meeting</b>	The Board will review and approve minutes of previous meetings.
<b>B. EXPENDITURES:</b> 1.) <b>Operations Expenditures</b> 2.) <b>Capital Improvement Expenditures</b> 3.) <b>SRF Expenditures</b> 4.) <b>Security Deposits</b>	The Board will review and approve the expenditures since the meeting of September 17, 2012.
<b>C. CREDIT CARD ACTIVITY:</b>	The Board will review and approve the credit card activity since the meeting of September 17, 2012.
<b>2. ITEMS FOR DISCUSSION AND ACTION</b>	
1. <b>2011-12 FY Audit</b>  Requested by G.M., Mary Henrici	The Board will approve the 2011-12 FY Audit
2. <b>Addendum to the Memorandum of Liability Coverage</b>  Requested by G.M., Mary Henrici	The Board will discuss and authorize the President of the Board to sign the Memorandum of Liability Coverage
3. <b>Well #15 Project Update</b>	The Board will receive an update on Well #15 Project.
4. <b>Hydropneumatic Tank Testing</b>  Requested by Jim Carson	The Board will be asked for direction on how to proceed with the Hydropneumatic Tank Tests throughout the District.
5. <b>Well #3 Reactivation Project Status Update</b>  Requested by Jim Carson	The Board will receive an update on the status of Well #3 reactivation.
6. <b>Resolution 2012-18 Conflict of Interest Code</b>  Requested by G.M., Mary Henrici	The Board will approve Resolution 2012-18 Conflict of Interest Code Placing it in the District Policy Manual.
7. <b>Estimated Time for Review of Personnel Policy Updates</b>  Requested by President Trautman	The Board will receive the estimated time to review the personnel policy changes and give directions on how to proceed.
8. <b>Board Notification</b>  Requested by Director Johnson	All GM vacation requests to be presented to the Board by regular meeting prior to taking the time off. Notification to all Directors of who is in charge during vacation time off and any other absences.
9. <b>Meetings of Staff and Board Members</b>  Requested by Director Johnson	Board notifications of any meetings with LAFCo, Sac Suburban or CDPH by staff or Board members. If unattended by Board President then the Vice President shall be in attendance.
10. <b>Office Operations</b>  Requested by Director Johnson	Close office on Fridays and create 4 - 10hr work days. Would save utilities and would save transportation costs for the office staff as well. In addition the office staff would have the benefit of three day weekends all the time with no lost hours.
11. <b>Calendars</b>  Requested by Director Johnson	Create vacation calendars and GM meeting calendars: The Board would be aware of who is in charge at all times. The calendar pages could be presented at each Board meeting, ie.: Present November's at the October meeting.
<b>3. FINANCIAL REPORTS</b>	
a.) <b>Bank Balances - September 2012</b> b.) <b>Balance Sheet</b> c.) <b>Profit / Loss and Budget Performance</b> d.) <b>SRF Accumulative Costs</b>	DISTRICT FINANCIAL REPORTS  Written reports attached



Monday, October 15, 2012

<b>4. INFORMATION ITEMS</b>	DISTRICT ACTIVITY REPORTS
<ul style="list-style-type: none"> <li>a.) General Manager's Report</li> <li>b.) Water Production Report</li> <li>c.) Report of District Operations</li> <li>d.) Monthly Source Production</li> <li>e.) Monthly Pressure Readings</li> <li>f.) District Engineers Report</li> </ul>	Written reports attached
<b>5. BOARD REPORTS</b>	
<ul style="list-style-type: none"> <li>a.) Regional Water Authority - Trautman, Hood, Henrici</li> <li>b.) Sacramento Groundwater Authority - Johnson</li> <li>c.) LAFCo - F. Caron</li> <li>d.) Other Reports</li> </ul>	Per AB 1234 the Board of Directors will report on their meeting activities.
<b>6. PUBLIC COMMENT FOR CLOSED SESSION</b>	
	Public comment for closed session items only: The public is invited to comment on any item listed on the closed session agenda. Each speaker is limited to 2 minutes.
<b>7. CLOSED SESSION</b>	The Board of Directors will convene to Closed Session to discuss the following items.
<b>CLOSED SESSION</b>	<ol style="list-style-type: none"> <li>1.) CONFERENCE WITH GENERAL MANAGER - The Board Directors will meet in closed session pursuant to Government Code § 54956.9(a). Glenn Gilkerson - Small Claims Hearing Case # 12SCO2987.</li> <li>2.) CONFERENCE WITH GENERAL COUNSEL - The Board Directors will meet in closed session pursuant to Government Code § 54956.9(a). Pending Litigation - Joseph Sherrill. Sa Superior Court Case # 34-2011-00103481.</li> <li>3.) CONFERENCE WITH GENERAL COUNSEL - The Board Directors will meet in closed session pursuant to Government Code § 54956.9(a). Pending Litigation - Joseph Sherrill. Sa Superior Court Case # 34-2012-8000-1135.</li> <li>4.) CONFERENCE WITH GENERAL COUNSEL - The Board Directors will meet in closed session pursuant to Government Code § 54956.9(a). Pending Litigation - Joseph Sherrill. Sa Superior Court Case # 34-2012-8000-1095.</li> <li>5.) CONFERENCE WITH GENERAL COUNSEL - The Board Directors will meet in closed session pursuant to Government Code § 54956.9(a). Pending Litigation - Joseph Sherrill. Sa Superior Court Case # 34-2012-8000-1108.</li> <li>6.) CONFERENCE WITH GENERAL COUNSEL - The Board Directors will meet in closed session pursuant to Government Code § 54956.9(a) Superior Case # 05CS01365 - Michael Phelan.</li> <li>7.) CONFERENCE WITH GENERAL COUNSEL - The Board Directors will meet in closed session pursuant to Government Code § 54956.9(a). Pending Litigation. Cal OSHA v. RLEC - Docket #R2D1-2288 to 2290).</li> </ol>

Monday, October 15, 2012

<b>Reconvene Open Session</b>	The President will reconvene the open session of the meeting.
<b>Announcements from Closed Session</b>	The President will report on any actions taken in closed session. Including any motion or resolution required as a result of closed session discussions.
<b>8. DIRECTORS' AND GENERAL MANAGER COMMENTS</b>	
	Directors' and the General Manager may comment on matters not on the agenda, but no action other than placing the matter on a future agenda for discussion or a report from staff is allowed by the Brown Act.
<b>ADJOURNMENT</b>	The President will adjourn the meeting.

## Weekly Managers Report

September 8, 2012 to October 10, 2012

On September 10, 2012 I met with a local citizens group after hours to answer questions on the current status of the District.

On September 11, 2012 I met with Sara Rogers, Pete Regan, Jim Carson and Eric Koch on the status of the Well 15 project. The transformer, gas line and chemical tanks have been installed. The power line still needs to be installed on the roadway before startup can proceed. Later that morning I had a lengthy meeting with Jim Carson and Jim Crowley and reviewed the draft Urban Water Management Plan (UWMP). We are awaiting the CUWCC response to our report before we can proceed with the public hearing and finalizing the UWMP.

On September 12, 2012 we starting taking free water from the Sac Suburban intertie today for the next seven days. Only pumps 10 and 7 have been running all day. We will be monitoring this free water and how it affects our system in order to have a better feel for what will happen when Well #15 comes on line. We are receiving approximately 1100 gallons per minute.

On September 18, 2012 I sent Michelle the free Cal Pers retirement training. They have changed several things recently on their site and discussed the retirement reform legislation.

On September 19, 2012 I received a letter of resignation from Michelle Ammond our bookkeeper. She has taken a job with a company that pays much better and allows her to work from home if desired. The staff will miss her very much. I also attended supervisor Mac Glashan's bimonthly meeting at cherry creek golf course. The head of the Parks Department spoke of the Gibson ranch contract, the bike path trails that are being improved and the 2 rangers recently hired by his office. Supervisor Mac Glashan spoke of the Counties newly approved budget and noted that there were no additional budget cuts this year. I informed the Supervisor of our upcoming ribbon cutting event on well #15. Later that evening I went to the green gardener class and learned about improving garden soils to restrict runoff, rain gardens and rain catch basins.

On September 20, 2012 I went to SAWWA and learned of the EPA's Unregulated Contaminate Monitoring Rule 3 (UCMR3) requirements. It is currently estimated that the testing will cost the District \$30,000 per round of sampling with 2 rounds required. The first round will be done in fiscal year 2013-14 the second in fiscal year 2014-15. This will be added to the District budget next year.

On September 24, 2012 I met with Derrick Williams the President of Hydro Metrics. They are a hydrology firm out of Oakland and do similar work to Wood Rodgers. He was looking to expand into our area. I told him we already had a hydrologist for our projects.

On September 25, 2012 I met with Charles Miller of Apple One temp agency and discussed the qualifications needed for a bookkeeper for our agency. He had one candidate who will be in Thursday.

The District received 7,539,000 gallons of free water through our intertie with Sac Suburban from San Juan's treatment plant during a five day test of their facilities.

September 26, 2012 I reviewed the engineering report from Domenichelli and Assoc. to the CDPH addressing new demand figures and construction project alternatives for system redundancy. I then went to a regional ACWA meeting where they discussed the current status of the delta plan and the restructuring of ACWA.

September 27, 2012 I hired a temp to take over Michelle's position while we go through the hiring process to find a replacement bookkeeper. The Temp comes from the Nevada County District Attorney's office. It is my hope that she will be interested in the job permanently as she already has governmental experience. The District will need to go through a formal hiring process in order to permanently hire a replacement for Michelle as we now receive State and Federal funding.

September 28, 2012 I met with Joe and Sara of Domenichelli & Assoc., Pete Regan, Eric Koch and Pat Goyet on the progress of the Well #15 project. The Generator start up is scheduled for October 8, 2012, Tesco equipment testing is October 16-18. SMUD should be here next week to install power. We are keeping our fingers crossed. I also viewed the Well #15 site and the field inspector has come up with an alternative for the chlorine analyzer discharge which the engineers will be considering.

On October 1, 2012 Salvador Turrbiartes of California Department of Public Health met with Pat Goyet and I to inspect the Well #15 well site so he could provide us with an interim use permit for the well. He commented that the area currently fenced with chain link fencing may need to be changed to the wrought iron type around the well site due to the lack of security for the monitoring well head that is in the area. He also inspected our Well #3 site and discussed what was still needed to get that site up and running. Mr. Turrbiartes will be doing another well site inspection on well #15 before startup as there were a few things that were not complete to date.

On October 3, 2012 I reviewed the chlorinator spec for well #3. Staff would like both well 3 and 15 to have the same type of unit. It was determined that the manufacturer of the well# 15 chlorinator had changed so a new proposal has to be received from the new chlorinator manufacturer before we can purchase the unit for well #3. Estimated time after order for receipt of the chlorinator is 4 weeks.

On October 9 and 10, 2012 Mr. Goyet and I attended Disaster Management Training for Water agencies provided by the Department of Homeland Security.

# Sadly, there's no end in sight to water torture in Rio Linda

**T**hey cut the ribbon Thursday on Rio Linda's long-overdue new well. Lots of places, there would have been a festive community celebration.

Here, the subdued ceremony, attended by only 20 or so local and state officials, was a rare moment of hope.

And it didn't take long for the destructive politics that has put the Rio Linda/Elverta Community Water District on the edge of financial ruin to bubble up. Right after the switch was flipped on the most modern and productive of the district's 10 active wells, one board member and a former member sought me out to criticize their foes.

I feel badly for the 15,000 residents in northern Sacramento County, who just want clean water at a reasonable cost. Problems have festered for so long that there's no good solution in sight.

There's certainly no guarantee of salvation from the Nov. 6 election — district voters will fill four of the five board seats — that looks like yet another nasty fight between competing factions.

Associate editor  
**FOON RHEE**



*frhee@sacbee.com*

A slate of challengers — Paul Green, Matthew Longo, Duane Anderson and Brent Dills — is trying to take over. The changes they're promising sound good. They may very well be a better alternative than incumbents Cathy Hood and Vivien Spicer-Johnson and former board member Mary Harris, whose conduct when they all were on the board before was blasted by the Sacramento County grand jury.

Yet, will it really matter who wins? The sad truth is it will be extremely difficult for anyone to fix this mess anytime soon.

No one is coming to the rescue from outside the district, either.

Last year, the county grand jury again sounded the alarm that the district was in deep distress and needed outside help. Donald Prange Sr., then the foreman, says he's dismayed that there hasn't been a more urgent response. "People are suffering," he says.

In November 2010, the outside group most closely monitoring the district, the Sacramento Local Agency Formation Commission, issued a draft municipal service review, the first step toward possible consolidation or dissolution.

Two years later, there has been very modest progress.

The latest depressing LAFCO report, last month, concluded that the district's financial condition is "beginning to erode at an increasing rate" and could "result in bankruptcy."

Rio Linda is operating at a loss and is paying creditors with money that should be going into construction and debt repayment accounts. Last year, it took on a \$7.5 million loan from the state Department of Public Health, which five years ago ordered the district to fix danger-

ously low water pressure and other deficiencies.

The district's money woes are made worse by sky-high legal bills caused partly by an irresponsibly generous contract with its legal counsel, Ravi Mehta. With so many employee lawsuits, the district lost its insurance coverage, so it could have to pay such claims out of pocket, putting it in an even deeper hole.

Peter Brundage, LAFCO's executive director, warns that even if another water district or even Sacramento County took over Rio Linda, it would have to take on all the financial risks. Getting the finances in order will mean even higher rates for customers.

Mary Henrici, who in June 2011 became the district's ninth general manager in less than five years, brought some hope since she had actually run a water district before. In her first-year update, she says while she knew about the financial challenges, she did not realize how toxic the political turmoil was on the board.

Henrici is hanging in there, and closely watching the election results.

"If the district's here, I'll be here," she told me Thursday. But if she bailed out, who could blame her?

It's difficult, too, to fault Courtney Caron, one of the two incumbents not seeking re-election. She doesn't want to put herself through the fighting any more.

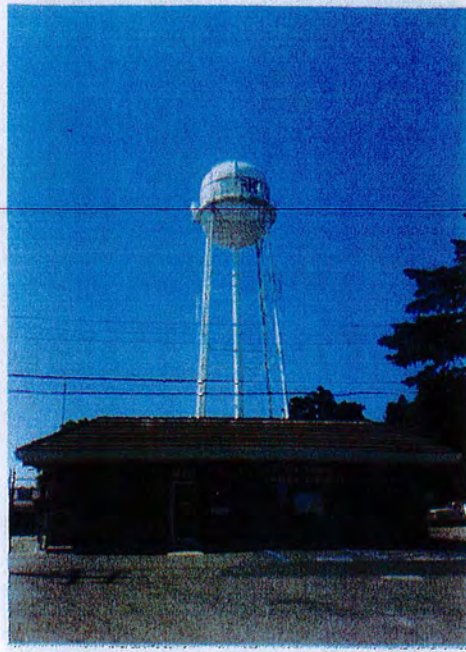
"The cause seems not worth it," she told me.

Residents, though, are stuck. They're the ones paying the price for personal feuds, bad decisions and inaction by outside officials. They're the ones who have to live through the long, painful slog to a well-run water system.

There are also people like Loretta Hitch, who donated the well site and is hoping to develop nearby land. When she received a plaque Thursday, tears flowed through her smiles. Her husband, Rick, died climbing Mount Everest last year and didn't live to see this milestone.

"I know Rick would be proud," she told me. She's "very optimistic" the new well is the start of a turnaround for the district.

For the good people of Rio Linda, I hope she's right.

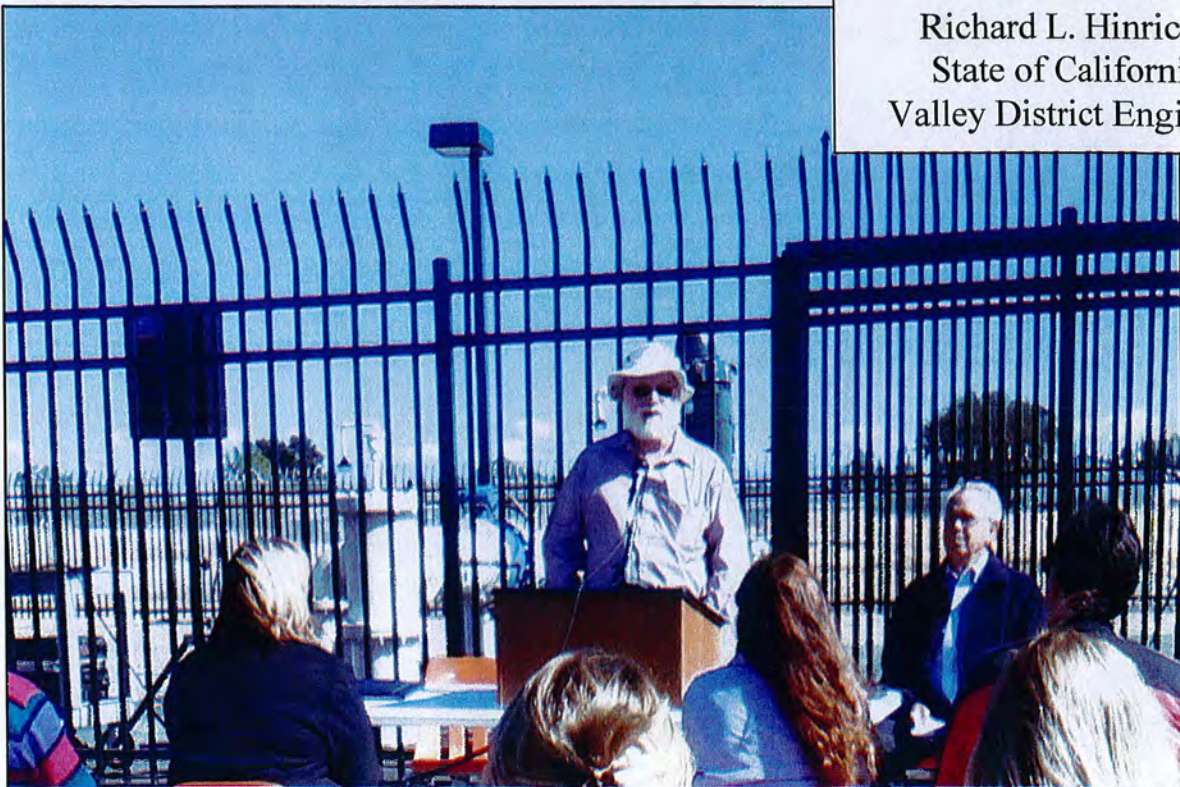


*The Rio Linda | Elverta Community Water District will be having a ribbon cutting ceremony for its newest well on October 25, 2012 at 1 p.m. This well is part of a 7.5 million dollar loan provided by the California Department of Health Services. The project was designed by Domenichelli and Associates and Constructed by Koch and Koch Construction. The new well has the capability to produce 2800 gallons per minute of drinking water and is a significant part of complying with the District's current compliance order issued by the California Department of Health Services. The ceremony takes place at the well site on the northwest corner of 2 and 30<sup>th</sup> Streets in Rio Linda, California.*

Rio Linda/Elverta Community Water District  
Well # 15 - Ribbon Cutting  
October 25, 2012



Richard L. Hinrichs  
State of California  
Valley District Engineer





Wellhead & Connection Pipe



Pump Activation  
by Pat Goyet  
Lead Operator



**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**

**1112 I Street, Suite #100  
Sacramento, California 95814  
(916) 874-6458**

**November 7, 2012**

**TO:** Sacramento Local Agency Formation Commission

**FROM:** Peter Brundage, Executive Officer

**RE:** FY 2011-12 Financial Audit

**RECOMMENDATION:**

Receive and File the FY 2011-12 Financial Audit and Accompanying Statements for the year ending June 30, 2012.

**DISCUSSION:**

The LAFCo Financial Audit for FY 2011-12 was completed on September 5, 2012 by James Marta and Company, Certified Public Accountants. The summary of their findings are set forth as follows:

*In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Sacramento Local Agency Formation Commission as of June 30, 2012, and the related changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.*

*In accordance with Government Auditing Standards, we have also issued our report dated September 5, 2012 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.*

There are no audit exceptions and all recommendations from prior years have been implemented. The following recommendation was noted and the recommendation had been partially implemented.

Current Year Recommendation

*The Auditor is recommending that procedures should be developed to reconcile cash in the county treasury on a monthly basis. This requires that staff maintain a listing of all receipts received and all disbursements approved. Deposit permits should be matched against this list of receipts to ensure that all amounts in the receipts were deposited. In addition, the activity in the cash in county treasury account should be reconciled with these lists. Any reconciling items should be investigated timely and adjusted with adequate documentation.*

Current Status

*Partially implemented—Procedures have been implemented to reconcile receipts and disbursements for all months at year end. A risk still exists in that unreconciling items from earlier in the year would not be detected in time.*

Management Response

*Staff will reconcile receipts and disbursements on a regular basis prior to year end.*

Respectfully Submitted:



Peter Brundage  
Executive Officer

Attachments



**James Marta & Company**  
**Certified Public Accountants**

*Accounting, Auditing, Consulting, and Tax*

---

**COMMUNICATION WITH THOSE CHARGED  
WITH GOVERNANCE**

Commissioners  
Sacramento Local Agency Formation Commission  
Sacramento, California

We have audited the financial statements of the Sacramento Local Agency Formation Commission (LAFCo) for the year ended June 30, 2012, and have issued our report thereon dated September 5, 2012. Professional standards require that we communicate certain matters to you related to our audit. These are provided below:

**Our Responsibility under Generally Accepted Auditing Standards**

As communicated in our engagement letter dated March 1, 2012, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of LAFCo solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

**Other Information in Documents Containing Audited Financial Statements**

Pursuant to professional standards, our responsibility as auditors for other information in documents containing Sacramento Local Agency Formation Commission's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Qualitative Aspects of the Organization's Significant Accounting Practices**

#### Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by LAFCo is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the years audited. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

We are not aware of any significant estimates in the financial statements.

#### Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Sacramento Local Agency Formation Commission's financial statements relate to the compensated absences and operating leases in Note 3 and Note 5, respectively, to the financial statements.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements. In the current year, no uncorrected misstatements were identified as result of our audit procedures. All adjustments were presented to us by management. These adjustments are summarized in Attachment 1.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Organization's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated September 5, 2012 (Attachment 2).

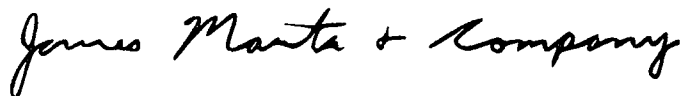
### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Findings or Issues**

In the normal course of our professional association with LAFCo, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Organization, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as LAFCo's auditors.

This report is intended solely for the use of the Commissioners and management of Sacramento Local Agency Formation Commission and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



James Marta & Company  
Certified Public Accountants  
September 5, 2012

ATTACHMENT 1

Adjusting Entries:

Prepared by management adjustment: AR/Revenue accrual for Greenbriar

1890000	Accounts Receivable	4,846.00	
96969900	Svc Fees Other		<u>4,846.00</u>
<b>Total</b>		<u><b>4,846.00</b></u>	<u><b>4,846.00</b></u>

Prepared by management adjustment: to accrue salaries in Other Prof Svc

20259100	Other Prof. Svc	81,041.00	
5100000	Accounts Payable		<u>81,041.00</u>
<b>Total</b>		<u><b>81,041.00</b></u>	<u><b>81,041.00</b></u>

**Management Representation Letter**

James Marta & Company  
701 Howe Avenue, Suite E3  
Sacramento, California 95825

We are providing this letter in connection with your audit of the Statement of Net Assets, Statement of Revenues, Expenses, and Changes in Net Assets, and Statement of Cash Flows of Sacramento Local Agency Formation Commission as of June 30, 2012 and 2011 and for the years then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects the financial position of Sacramento Local Agency Formation Commission, results of operations, and cash flows in conformity with generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the financial statements of Sacramento Local Agency Formation Commission's financial position, results of operations, and cash flows in conformity with generally accepted accounting principles.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of September 5, 2012, the following representations made to you during your audit(s).

1. The financial statements of the various opinion units referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America.
2. We have made available to you all:
  - a. Financial records and related data.
  - b. Minutes of the meetings of the Commission and other relevant committees or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
5. We believe that the effects of the uncorrected misstatements in the financial statements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and the financial statements taken as a whole.
6. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.

7. We have no knowledge of any fraud or suspected fraud affecting the entity involving (a) management, (b) employees who have significant roles in internal controls, or (c) others where the fraud could have a material effect on the financial statements.
8. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, vendors, regulators, or others.
9. The Sacramento Local Agency Formation Commission has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
10. The following have been properly recorded or disclosed in the financial statements:
  - a. Related-party transactions, including sales or charges for services provided, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - b. Guarantees, whether written or oral, under which the Sacramento Local Agency Formation Commission is contingently liable.
  - c. Significant estimates and material concentrations known to management that are required to be disclosed in accordance with the AICPA's Statement of Position 94-6, *Disclosure of Certain Significant Risks and Uncertainties*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
11. There are no:
  - a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
  - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards No. 5 (FAS-5), *Accounting for Contingencies*.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FAS-5.
12. The Sacramento Local Agency Formation Commission has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
13. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
14. Receivables recorded in the financial statements represent valid claims against debtors for sales or other charges arising on or before the balance-sheet date and have been appropriately reduced to their estimated net realizable value.
15. We have reviewed, approved, and taken responsibility for the financial statements and related notes and acknowledge the auditor's role in the preparation of this information.
16. We represent to you the following regarding the financial statements for Sacramento Local Agency Formation Commission:
  - a. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.



- b. All funds and activities are properly classified.
- c. All net assets component and fund balance reserves and designations have been properly reported.
- d. All revenues within the statement of activities have been properly classified as program revenues or general revenues.
- e. All interfund and intra-entity transactions and balances have been properly classified and reported.
- f. Special items and extraordinary items have been properly classified and reported.
- g. Deposit and investment risks have been properly and fully disclosed.
- h. With regards to required supplementary information (RSI):
  - (1) We acknowledge our responsibility for the presentation of the Required Supplementary Information and in accordance with the applicable criteria;
  - (2) The required supplementary information is measured and presented in accordance with prescribed guidelines;
  - (3) The methods of measurement or presentation have not changed from those used in the prior period

To the best of our knowledge and belief, no events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

---

(Name of Chief Executive Officer and Title)

---

(Name of Chief Financial Officer and Title)

**SACRAMENTO LOCAL AGENCY  
FORMATION COMMISSION**

**FINANCIAL STATEMENTS WITH  
INDEPENDENT AUDITOR'S REPORT**

**FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2012**

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**

**JUNE 30, 2012**

---

**COMMISSIONERS**

Christopher Tooker

Jay Schenirer

Jerry Fox

Ronald Greenwood

Robert Jankovitz

Susan Peters

Jimmy Yee

Gay Jones

**Alternate Commissioners**

Mike Singleton

Phil Serna

Robert King Fong

John Messner

\* \* \* \*

Peter Brundage  
Executive Officer

Donald Lockhart  
Assistant Executive Officer

Diane Thorpe  
Commission Clerk

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**

**TABLE OF CONTENTS**

---

	<u><b>PAGE</b></u>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	3
<b>BASIC FINANCIAL STATEMENTS</b>	
Governmental Fund Balance Sheet and Statement of Net Assets – June 30, 2011	5
Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance and Statement of Activities – For the Year Ended June 30, 2011	6
Notes to the Basic Financial Statements	7
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP) and Actual - General Fund	15
<b>OTHER REPORTS</b>	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	16
Status of Prior Year Findings and Recommendations	18



**James Marta & Company**  
**Certified Public Accountants**

*Accounting, Auditing, Consulting, and Tax*

---

**INDEPENDENT AUDITOR'S REPORT**

To the Commissioners  
Sacramento Local Agency Formation Commission  
Sacramento, California

We have audited the accompanying financial statements of the governmental activities and major fund of the Sacramento Local Agency Formation Commission (the "Commission"), as of and for the year ended June 30, 2012, which collectively comprise the Commission's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Sacramento Local Agency Formation Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Sacramento Local Agency Formation Commission as of June 30, 2012, and the related changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 5, 2012 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and the Schedule of Revenues, Expenditures and Change in Fund Balances – Budget and Actual – General Fund be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board 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.

*James Marta & Company*

James Marta & Company  
Certified Public Accountants  
September 5, 2012

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2012

This section of the Commission's annual financial report presents a discussion and analysis of the Commission's financial performance during the fiscal year ended June 30, 2012. Please read it in conjunction with the auditor's report, the Commission's basic financial statements, and the notes to the basic financial statements following this section.

**FINANCIAL HIGHLIGHTS**

The condensed Statement of Net Assets is as follows:

	As of June 30:		
	2012	2011	2010
Current Assets	\$ 562,870	\$ 394,655	\$ 372,854
Current Liabilities	236,058	93,998	80,796
Long-Term Liabilities	149,427	142,987	140,542
Total Liabilities	385,485	236,985	221,338
Net Assets	\$ 177,385	\$ 157,670	\$ 151,516

The condensed Statement of Activities is as follows:

	For the Year Ended June 30:		
	2012	2011	2010
Revenues	\$ 896,465	\$ 872,838	\$ 925,701
Expenditures	(876,750)	(866,684)	(943,878)
Excess (Deficiency)	\$ 19,715	\$ 6,154	\$ (18,177)

The fluctuation in revenues and expenditures throughout the years is mainly due to various projects completed by the Commission. Starting in the fiscal year 2008-09, the Commission increased the assessed contributions from various participating members by \$100,000.

Fund balances and Net Assets were:

	As of June 30:		
	2012	2011	2010
Fund Balances	\$ 326,812	\$ 300,657	\$ 292,058
Net Assets	\$ 177,385	\$ 157,670	\$ 151,516

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements combine two kinds of statements that present different views of the Commission: the fund financial statements and the government-wide statements.



# SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

## MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2012

---

The *government-wide financial statements* consist of the Statement of Net Assets and the Statement of Activities and provide both short-term and long-term information about the Commission's overall financial status. The Commission as a whole is reported in the Government-wide statements and uses accounting methods similar to those used by companies in the private sector. All of the Commission's assets and liabilities are included in the Statement of Net Assets. The Statement of Activities reports all of the current year's revenues and expenses regardless of when cash is received or paid.

The Commission's financial health or position (net assets) can be measured by the difference between the Commission's assets and liabilities.

- Increases or decreases in the net assets of the Commission over time are indicators of whether its financial position is improving or deteriorating, respectively.

The *fund financial statements* focus on how money flows into and out of the funds and the balances that remain at the end of the year. A modified accrual basis of accounting measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Commission's operations and services. Governmental fund information helps to determine the level of financial resources available in the near future to finance the Commission's programs.

### FINANCIAL ANALYSIS

The revenues of the Commission consist of assessed contributions and project revenues. The Commission processes incorporations, annexations, detachments, and formations of special districts. The Commission collects project revenue from applicants and it is also funded by contributions from cities, special districts and the County of Sacramento.

The increase in revenues in 2011-2012 are mainly due to the following projects, which began in 2011 but continued into 2012: Greenbriar annexation to the City of Sacramento, Folsom, and Elk Grove.

### FACTORS BEARING ON THE COMMISSION'S FINANCIAL FUTURE

At the time these financial statements were prepared and audited, the Commission was not aware of any circumstance that could significantly affect its financial health in the future.

### ADDITIONAL FINANCIAL INFORMATION

This financial report is designed to provide the Commission's customers, contributors, and other interested parties with an overview of the Commission's financial operations and financial condition. Should the reader have questions regarding the information included in this report, or wish to request additional financial information, please contact Sacramento Local Agency Formation Commission Executive Officer at 1112 I Street, Suite 100, Sacramento, California 95814 or call (916) 874-5935.

**BASIC FINANCIAL STATEMENTS**

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**

**GOVERNMENTAL FUND BALANCE SHEET AND  
STATEMENT OF NET ASSETS**

**JUNE 30, 2012**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
<b>ASSETS</b>			
Cash and investments	\$ 455,870		\$ 455,870
Receivables, net	107,000		107,000
Total Assets	<u>\$ 562,870</u>	<u>-</u>	<u>562,870</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	236,058		236,058
Compensated absences	-	149,427	149,427
Total Liabilities	<u>236,058</u>	<u>149,427</u>	<u>385,485</u>
<b>FUND BALANCES/NET ASSETS</b>			
Fund balances:			
Unassigned	<u>326,812</u>	<u>(326,812)</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 562,870</u>		
<b>NET ASSETS</b>			
Unrestricted		<u>\$ 177,385</u>	<u>\$ 177,385</u>

See accompanying notes to the basic financial statements.

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE AND  
STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED JUNE 30, 2012**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>REVENUES:</b>			
Intergovernmental contributions	\$ 686,500		\$ 686,500
Charges for services	207,988		207,988
Interest income	<u>1,977</u>		<u>1,977</u>
Total revenues	<u>896,465</u>		<u>896,465</u>
<b>EXPENSES:</b>			
Planning services	<u>870,310</u>	<u>6,440</u>	<u>876,750</u>
Total expenditures/expenses	<u>870,310</u>	<u>6,440</u>	<u>876,750</u>
Excess/ (deficiency) of revenues over/ (under) expenditures	<u>26,155</u>	<u>6,440</u>	<u>19,715</u>
<b>FUND BALANCES / NET ASSETS:</b>			
Beginning of the Year	<u>300,657</u>		<u>157,670</u>
Ending of the Year	<u>\$ 326,812</u>		<u>\$ 177,385</u>

# SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

## NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2012

---

### 1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. ORGANIZATION

The Sacramento Local Agency Formation Commission (the "Commission") is a state-mandated quasi-judicial countywide Commission, whose purview is to oversee boundary changes of cities and special districts, the formation of new agencies, including incorporation of new cities and districts and the consolidation or reorganization of special districts and cities.

Local Agency Formation Commissions are mandated by State law. Prior to 2001, counties were required to fund the entire cost related to the Commission operations. The Commission was located in the County Executive's Office and was staffed and operated in a manner similar to a county department. However, it operated independently of the County Executive. Staff was accountable and reported to the Commission. The Commission shared space and other office support provided from the County Executive's Office and reimbursed the County for staff time and other operating costs including overhead charges that the Commission incurred.

On July 1, 2001, the Commission was encouraged to become independent under the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, Government Code Section 56000. As a result, the Commission authorized staff to lease space and relocate to offices outside and apart from the County Administration building.

The Commission is composed of an independent body controlled by a seven member commission elected by member agencies or appointed by the Commission. The Commission includes two Board of Supervisor members, two city council members, two special district board members, one public member and a number of alternates for each seat on the Commission.

The Commission provides services for member agencies including Sacramento County, seven Cities, and sixty-seven independent special districts within Sacramento County. The Commission's office at 1112 - I Street, Suite 100, Sacramento, is currently staffed with three full-time and one part-time worker. The Commission's employees are contracted for from Sacramento County, the City of Sacramento, and a temporary service agency.

The Commission's reporting entity includes all financial activities under control of its Commission members. Control was determined on the basis of government code authority, budget adoption and continuing oversight responsibilities.

The Commission is primarily funded through member assessments and charges for services. Sacramento County funds one-third of the annual member assessment and the City of Sacramento and the Sacramento Municipal Utility Commission each fund one-sixth. The remaining portions of the annual assessment are funded by the remaining six Cities and sixty-five independent special districts and are allocated using base year revenues.

# SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

## NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2012

---

### B. BASIS OF PRESENTATION

#### Government-wide Financial Statements

The statement of net assets and the statement of activities display information about the Commission. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities.

The government-wide statement of net assets presents information on all of the Commission's assets and liabilities, with the difference between the two presented as net assets. Net assets are reported as one of three categories: invested in capital assets, net of related debt; restricted or unrestricted. Restricted net assets are further classified as either net assets restricted by enabling legislation or net assets that are otherwise restricted. The Commission currently has no restricted net assets.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Commission's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are, therefore, clearly identifiable to a particular function. The Commission does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Commission.

The Commission reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function.

#### Fund Financial Statements

Fund financial statements report detailed information about the Commission. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. The Commission has only one operating fund.

### C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

#### Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments and service charges are recognized as revenues in the year for which they are levied. Expenses are recorded when liabilities are incurred.

# SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

## NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2012

---

### Governmental Fund Financial Statement

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Commission, "available" means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the Commission receives value without directly giving equal value in return, include assessments and interest income. Under the accrual basis, revenue from assessments is recognized in the fiscal year for which the assessments are levied. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

### D. FUND ACCOUNTING

The accounts of the Commission are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The Commission resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The Commission has one governmental fund.

#### Governmental Fund:

*The General Fund* is the general operating fund of the Commission. It is used to account for all transactions except those required or permitted by law to be accounted for in another fund.

### E. BUDGETS

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the Commission must adopt a final budget no later than June 15th. A public hearing must be conducted to receive comments prior to adoption. The Commissioners' satisfied these requirements.

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2012**

---

**F. CASH AND CASH EQUIVALENTS**

For purposes of the statement of net assets, the Commission considers all short-term highly liquid investments, including restricted assets, amounts held with fiscal agent and amounts held in the County's investment pool, to be cash and cash equivalents. Amounts held with fiscal agent and investments held in the County's investment pool are available on demand to the Commission.

**G. CASH AND INVESTMENTS**

As described in Note 2, the Commission's cash and investments are held with the Sacramento County Department of Finance Treasury, as part of the cash and investment pool with other County Funds or are held with a Fiscal Agent. In accordance with GASB Statement No. 31, investments are stated at fair value. However, the value of the pool shares in the County Treasurer's investment pool that may be withdrawn is determined on an amortized cost basis, which is different from the fair value of the Commission's position in the pool. The County Treasurer's investment pool is subject to regulatory oversight by the Treasury Oversight Committee, as required by Section 27134 of the California Government Code. Statutes authorize the County to invest in the following:

1. Obligations of the County or any local agency and instrumentality in or of the State of California;
2. Obligations of the U.S. Treasury, agencies and instrumentalities;
3. Bankers' acceptances eligible for purchase by Federal Reserve System;
4. Commercial paper;
5. Repurchase agreements or reverse repurchase agreements;
6. Medium-term notes with a five-year maximum maturity of corporations operating within the United States and rated in the top three rating categories;
7. Guaranteed investment contracts

**H. CAPITAL ASSETS**

Capital assets, which may include land, structures and improvements, machinery and equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined as assets with an initial individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Capital outlay is recorded as expenditures of the General Fund and as assets in the government-wide financial statements to the extent the Commission's capitalization threshold is met. Amortization of assets acquired under capital lease is included in depreciation and amortization. Currently, the Commission has no items meeting the fixed asset criteria.



**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2012**

---

**I. COMPENSATED ABSENCES**

Regular, full-time, contracted employees are granted vacation in varying amounts based upon length of service. Any accrued hours, not in excess of the maximum allowable, which are unused during the current period, are carried forward to following years. The General Fund records expenditures for compensated absences as they are taken by employees. Each year's budget includes a provision for the estimated expenditure for the current year. A year-end accrual is not made in the General Fund as the Commission does not believe any of the available year end financial resources will be required to fund the year-end compensated absences liability. All vacation pay is accrued when incurred in the government-wide statements in accordance with GASB Statement No. 16, "Accounting for Compensated Absences."

The Commission's contracted employees are granted vacation in varying amounts based on classification and length of service. Maximum vacation hours for Sacramento County contracted employees eligible for carry forward to future periods is limited to no more than 400 hours of accrued time. The contracted employee from the City of Sacramento may carry a maximum of up to 2 years of accrued vacation time. Additionally, certain employees are allowed compensated time-off (CTO) in lieu of overtime compensation and/or for working on holidays.

Sick leave is earned by regular, full-time contracted employees. Any sick leave hours not used during the period are carried forward to future years, with no limit to the number of hours that can be accumulated. For Sacramento County contracted employees, any sick leave hours unused at the time of an employee's retirement are either paid-off up to one half of accrued leave, or added to the actual period of service when computing retirement benefits. The County does not pay accumulated sick leave to employees who terminate prior to retirement. The City of Sacramento pays up to one third of accrued sick leave upon employee separation. Provision for payment of sick leave to applicable contracted employees has been included in the compensated absence liability recorded in the government-wide financial statements.

**J. REVENUES**

Operating revenues, which include service charges, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Revenues classified as non-operating revenues, such as assessments and investment earnings, result from non-exchange transactions or ancillary activities.

**K. INCOME TAXES**

The Commission is not subject to income tax under Section 115(1) of the Internal Revenue Code and Section 23701d of the California and Taxation Code. Accordingly, no provision for federal or state income taxes has been made in the accompanying financial statements.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2012

---

L. 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 expenses during the reporting period. Actual results could differ from these estimates.

M. FUND BALANCE

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*", the Commission is required to report fund balances in the following categories: Nonspendable, Restricted, Committed, Assigned and/or Unassigned.

*Nonspendable Fund Balance* reflects assets not in spendable form, either because they will never convert to cash (e.g. prepaid expense) or must remain intact pursuant to legal or contractual requirements.

*Restricted Fund Balance* reflects amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

*Committed Fund Balance* reflects amounts that can be used only for the *specific purposes* determined by a formal action of the government's highest level of decision-making authority: the Board of Commissioners. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Commissioners.

*Assigned Fund Balance* reflects amounts intended to be used by the government for *specific purposes* but do not meet the criteria to be classified as restricted or committed. In accordance with adopted policy, only the Board of Commissioners is authorized to assign amounts for specific purposes.

*Unassigned Fund Balance* represents the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

When expenditures are incurred for purposes of which restricted, committed, assigned and unassigned fund balances are available, the Commission considers restricted funds to have been spent first, followed by committed, assigned and unassigned, respectively.

2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2012 consisted of Cash in County Treasury of \$455,870.

The Commission maintains specific cash deposits and investments with the County of Sacramento and involuntarily participates in the external investment pool of the County. Its share of the investment pool is separately accounted for and interest earned, net of related expenses, is apportioned quarterly and based upon the relationship of its daily cash balance to the total of the pooled account. The weighted average maturity of the pool as of June 30, 2012 is 170 days. The pool does not have a credit rating.

### 3. LONG-TERM OBLIGATIONS

The commission has long-term liabilities for compensated absences of its employees in the amount of \$149,427 as of June 30, 2012.

### 4. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Amounts reported for assets and liabilities for governmental activities in the statement of net assets are different from amounts reported in governmental funds because in governmental funds, only current liabilities are reported. In the statement of net assets, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of compensated absences payable.

Fund Balances	\$ 326,812
Less: Compensated Absences	<u>(149,427)</u>
Net Assets	<u>\$ 177,385</u>

The change in compensated absences reported in the statement of activities does not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

	<u>2012</u>
Change in Fund Balances	\$ 26,155
Less: Change in Compensated Absences	<u>(6,440)</u>
Change in Net Assets	<u>\$ 19,715</u>

## 5. OPERATING LEASES

The Commission entered into a ten-year lease for building space at 1112 - I Street, Suite 100, Sacramento with monthly payments of \$5,399, which expired on September 1, 2011. The lease was renewed for a five year term beginning with monthly payments of \$3,860, which expires August 31, 2016. The rents are based upon a predetermined schedule with provision for certain other increases. As of June 30, 2012, future minimum lease payments are as follows:

<u>Fiscal Year</u> <u>Ended June 30:</u>	<u>Minimum Payment</u>
2013	47,010
2014	47,828
2015	48,734
2016	49,578
2017	8,286
Total	<u>\$ 201,436</u>

Total rent expense for the year ended June 30, 2012 was \$45,777.

## 6. SUBSEQUENT EVENTS

Management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended June 30, 2012 through the date the financial statements were issued. Management is not aware of any subsequent events that would require recognition or disclosure in the accompanying financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**



**James Marta & Company**  
**Certified Public Accountants**

*Accounting, Auditing, Consulting, and Tax*

---

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

To the Commissioners  
Sacramento Local Agency Formation Commission  
Sacramento, California

We have audited the financial statements of the governmental activities and major fund of Sacramento Local Agency Formation Commission (the "Commission"), as of and for the fiscal year ended June 30, 2012, and have issued our report thereon dated September 5, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

Management of Sacramento Local Agency Formation Commission is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Commission's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over financial reporting.

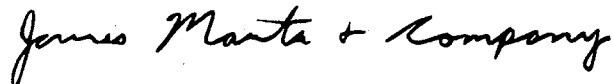
A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Commission, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.



James Marta & Company  
Certified Public Accountants  
September 5, 2012

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**  
**STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

**JUNE 30, 2012**

---

**1. County Cash Reconciliation**

Recommendation

Procedures should be developed to reconcile the cash in county treasury on a monthly basis. This requires that the management maintain a listing of all receipts received on site and disbursements approved. Deposit permits should be matched against this list of receipts to ensure that all amounts in the receipts were deposited. In addition, the activity in the cash in county treasury account should be reconciled with these lists. Any reconciling items should be investigated timely and adjusted with adequate documentation.

Current Status

Partially implemented – Procedures have been implemented to reconcile receipts and disbursements for all months at year end. A risk still exists in that unreconciling items from earlier in the year would not be detected in a timely manner.

Management Response

Staff will reconcile receipts and disbursements on a regular basis prior to year end.



**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**

1112 I Street #100  
**Sacramento, California 94814**  
**(916) 874-6458**

November 7, 2012

**TO:** Sacramento Local Agency Formation Commission

**FROM:** Peter Brundage, Executive Officer  
Sacramento Local Agency Formation Commission

**Contact:** Don Lockhart, AICP Assistant Executive Officer (916) 874-2937  
[Don.Lockhart@SacLAFCo.org]

**RE: SOUTHGATE RECREATION & PARK DISTRICT MUNICIPAL SERVICE REVIEW DRAFT AND SPHERE OF INFLUENCE UPDATE (L AFC #04-12)**

Attached is the Draft Municipal Service Review (MSR) for the Southgate Recreation and Park District. It is being circulated for public review and comment for 30 days. No change to the coterminous Sphere of Influence is proposed. The final Municipal Service Review will be brought before your Commission for consideration after this period.

The Draft is the result of collaboration with Southgate Recreation and Park District Board, management and staff. Your staff would like to recognize the Southgate Recreation and Park District for their ongoing assistance, and timely responsiveness.

The Administrative Draft makes the following preliminary determinations:

- a. Southgate Recreation and Park District effectively meets demand in its service area, but not on its revenues alone. It does so by collaborating with many public agencies, private entities and non-profit organizations throughout the community. These partnerships provide valuable resources and funds for events and programs that operate on a limited budget. They also increase access for Southgate's programs and services. Through these partnerships the District has combined common interests and developed capital projects and programs, which help to enhance the sense of community for neighborhoods in the District.

- b. The growth and population projections show that the District must continue infrastructure development to meet growth in demand. The District recognizes this imperative and has taken steps to remain abreast of growth, particularly by collaborative planning with the County of Sacramento. New and upgraded infrastructure will be financed using a variety of sources including Development Impact Fees, Quimby Act In-Lieu Fees, State, Federal and other grant funds, Property Tax Revenue, Landscaping & Lighting Assessment District funds, Mello-Roos Community Facilities District funds, debt issuance proceeds, partnerships with Southarea Recreation, Inc. and other agencies, donations, sponsorships and funds reserved for future capital projects.
  
- c. The District faces financial constraints from state implemented property tax shifts, but has adapted by streamlining expenses. The District coordinates with the County of Sacramento to participate in several Public Facilities Financing Plan (PFFP) programs in which developers pay fees to mitigate the impact of development. (See map: Sacramento County Planning Areas – Attachment A.3.) The District’s portion of the Development Impact Fee is used to fund park and landscape improvements in new developments. Some financing plans include open space acquisition. The County of Sacramento makes periodic updates to the fee schedules based on the construction costs at the time.
  
- d. Regarding government structure, the District is operated efficiently and offers salaries comparable with similar sized agencies.

District staff will be available to discuss the Draft MSR during your Commission meeting.

- Exhibit 1: Southgate Recreation and Park District Draft MSR
- Attachment A: Maps
    - 1. Location Map
    - 2. Southgate Parks and Facilities
    - 3. Southgate Planning Areas
    - 4. Southgate Financing Districts
  - Attachment B: Organization Chart
  - Attachment C: Park and Facility Guide
  - Attachment D: Summary of Programs
  - Attachment E: Assets
    - 1. Equipment
    - 2. Land
    - 3. Structures & Improvements
  - Attachment F: Schedule of Long Term Debt
  - Attachment G: Fiscal Year 2012-2013 Final Budget

**EXHIBIT 1**

***SOUTHGATE RECREATION & PARK DISTRICT***

***MUNICIPAL SERVICE REVIEW WORKSHEET  
AND QUESTIONNAIRE RESPONSE***

**DRAFT**

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**

***1112 I Street, Suite 100, Sacramento, California 95814***

***(916) 874-6458***

***www.SacLAFCo.org***

**November 7, 2012**

**DRAFT**

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**  
1112 I Street, Suite #100, Sacramento, California 95814  
(916) 874-6458

**RECEIVED**

**OCT 11 2012**

**MUNICIPAL SERVICE REVIEW WORKSHEET**  
**AND QUESTIONNAIRE**  
DISTRICT PROFILE

SACRAMENTO LOCAL AGENCY  
FORMATION COMMISSION

Date: October 10, 2012

Agency Name: Southgate Recreation & Park District

Address: 6000 Orange Avenue, Sacramento, CA 95823

Website: www.southgaterecandpark.net

Telephone: (916) 428-1171

(FAX) (916) 428-7334

Administrator Name: Ward Winchell

Title: General Manager

Name of Contact: Paula Hansen, Administration Manager

Contact's E-mail Address: phansen@southgaterecandpark.net

Agency's Principle Act: Public Resources Code Section 5780

Services Provided: Park and Recreation Services

Latent Powers: None

Governing Body: Elected Board of Directors

Total Number of Employees: 139

# Represented

0

# Unrepresented 139

Acreage/ sq. Miles within Agency: 52 square miles

Total Population within Agency: Approx. 119,000, based on 2010 Census Data and State of California population change estimates.

Total Registered Voters within Agency: 44,557, based on 2012 Voter Registration information.

11/20

## INTRODUCTION

### Background Information

The Southgate Recreation & Park District is an Independent Special District.

- **Mission:** A commitment to provide positive recreational opportunities, safe and attractive parks and open spaces, resulting in a healthier community.
- **Setting:** Southgate Recreation & Park District serves over 119,000 residents in the southeast area of Sacramento County. The District generally borders the City of Sacramento to the north and the west and the City of Elk Grove to the south. The eastern border follows Grant Line Road from Calvine Road to Jackson Highway. The border then follows Jackson Highway west to the City of Sacramento.

Please attach map of the district boundary. (Attachments A.1.and A.2.)

### History

Southgate Recreation & Park District was formed by the Sacramento County Board of Supervisors on August 27, 1956 under the name Southgate Park, Recreation and Parkway District. The District served two square miles in the south area of Sacramento County. In 1959, the name was changed to Southgate Recreation & Park District. Over the years, there have been various annexations increasing the area served to 52 square miles in south Sacramento.

Based on records from the Secretary of State, the District has experienced the following reorganizations:

- Reorganization and name change on May 4, 1959.
- Detachment from Southgate Park District (24-66) on December 14, 1966.
- Detachment from North Florin-Franklin uninhabited area on December 14, 1966.
- Annexation 16-67 on July 20, 1967.
- Annexation of Orange Avenue on August 1, 1968.
- Annexation of Lindale on October 25, 1968.
- Detachment from West Power Inn Road on May 21, 1970.
- Reorganization South Franklin Blvd. and Florin on December 10, 1970.
- Reorganization –detachment of territory on August 20, 1975.
- Reorganization –detachment to City of Sacramento on December 23, 1975.
- Reorganization –detachment of Massie on December 6, 1978.
- Reorganization –detachment of Sunzeri on April 13, 1979.
- Reorganization –North Bruceville Road on December 4, 1979.
- Annexation of the Vineyard area on February 25, 1983.
- Reorganization –Industrial Sites Ltd. on January 17, 1985.
- Reorganization –Methodist Hospital on September 17, 1985.

**DRAFT**

Reorganization –East Lawn Mortuary on September 17, 1985.  
Reorganization –Morrison Creek on March 24, 1986.  
Reorganization –Danekas on July 10, 1987.  
Reorganization –Valley J.A.G. Inc (AKT Development). on March 11, 1987.  
Reorganization –Sturgeon on April 22, 1990.  
Reorganization –Scurfield on January 8, 1991.  
Reorganization –Morrison Creek Business Park on August 27, 1991.

There have been three major attempts to annex the Fruitridge Pocket Area to the City of Sacramento since the 1965. These attempts were: 1965 the Bowling Green Annexation, 1968 and 1970 the Fruitridge area. These annexations were approved by the Local Agency Formation Commission, but were rejected by the area's registered voters.

There have been small annexations within the District boundaries. Most of these annexations were initiated by landowners in an attempt to secure water from the City of Sacramento. The City of Sacramento requested that interested property owners located outside of their City boundaries annex to the City before providing City water services.

In 1982 at the request from residents and the County of Sacramento, Southgate Recreation & Park District annexed the Fruitridge Service Area and County Service Area 4A. In 1983 the Vineyard Community Planning Advisory Council and other residents within the Vineyard area requested that the District annex a portion of County Service Area 4B.

In 1992, Southgate considered the annexation of other county services areas including County Service Areas 4B, 4C and 4D. After meetings with those communities it was determined that these residents were not interested in the provision of park and recreation services at that time.

### **Services Provided**

Recreation & Park

### **Management and Staffing Structure**

#### **Management Structure**

Southgate Recreation & Park District is an independent special district governed by a five-member elected Board of Directors. The Board assigns District administrative responsibilities to a General Manager. The General Manager is responsible for implementing the policies of the District.

**DRAFT**

## **Employment Structure**

The District employs 56 full-time and between 46 and 112 (79 average) part time and seasonal employees, all of whom are unrepresented. The Board of Directors has adopted a Personnel Policies Manual, which is updated on a periodic basis.

**The District employs:** 56 full time positions.

**In addition, the District employs on average** 79 part-time/seasonal positions.

Please attach organization chart. (Attachment B)

- **The type and purpose of contracts and consultants.**

The District contracts with consultants and other service providers for specialized services including construction, architectural services, engineering, landscape maintenance, pool maintenance, HVAC maintenance, specialized computer services, graphic arts, web site design and leisure enrichment instructors.

- **Please feel free to mention any awards or recognition the agency has received.**

Since 2007, the District has received the following awards or recognition:

Government Finance Officers Association – Distinguished Budget Presentation Award, 2008/2009, 2009/2010, 2010/2011 and 2011/2012 Final Budgets

Government Finance Officers Association – Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the Fiscal Years Ended June 30, 2011, 2010, 2009, 2008 and 2007

2012 California Association of Public Information Officials Excellence in Communications Award of Excellence

2012 California Parks and Recreation Society Champion of the Community Award for Director Edd Smith

2012 California Parks and Recreation Society District 2 Champion of the Community Award for Director Edd Smith

2012 California Parks and Recreation Society District 2 Agency Showcase Marketing Award for the District's Website

2011 "Best of Elk Grove" – WildHawk Golf Club

2009 Showcase Marketing Award for the District's *Southgator*

**DRAFT**

7-1-12

2011 California Association for Park & Recreation Indemnity Commitment to Safety and Loss Control

- **Describe ongoing training and personnel policies.**

The District maintains a comprehensive Personnel Policies Manual, which is reviewed and updated on a periodic basis.

The District provides proper training for staff using a variety of methods including training by supervisors and managers, conferences, seminars, and web-based training.

- **Are salaries and pay scales comparable/competitive with regional and industry standards?**

Yes. The District reviews salary and benefits surveys prepared by outside agencies and conducts its own salary and benefits surveys to ensure that salaries and pay scales are comparable/competitive with regional and industry standards.

- **Is organization structure similar with like service providers?**

Yes. The District is organized similar to other recreation and park service providers.

**Municipal Service Review Information and Determinations**

1. **Growth and Population Projections (This provides the public with a “snapshot” of your community.)**

**Type of Information to be provided:**

- **What is the current level of demand for services?**

Southgate Recreation & Park District serves over 119,000 residents. The District owns and maintains over 700 acres of parks and open space, four community centers, two swimming pools and an 18-hole championship golf course.

- **What is the projected demand for services?**

There are four Sacramento County planning areas entirely located within the District's boundaries including; the Vineyard Springs Comprehensive Plan Area, North Vineyard Station Specific Plan Area, Florin-Vineyard GAP Community Plan Area, and the Old Florin Town Special Planning Area. These areas are projected to include over 20,000 new dwelling units, over 300 acres of new parkland and 500 acres of open space. (See map: Southgate Planning Areas, Attachment A.3.) There are additional Sacramento County planning areas that are

**DRAFT**



partially located in District boundaries including the South Sacramento Community Plan Area, Florin Road Corridor Plan, Vineyard Community Plan Area and the Jackson Highway Visioning Area.

- **Please provide growth rate and population projections.**

Sacramento County’s population is expected to grow by approximately 10% over the next 8 years. The District is expected to receive a proportionate share of this growth and is poised to accept a significant amount of new subdivision development over the next 10 to 20 years.

- **Please provide any other information relevant to planning for future growth or changing demographics.**

The 2010 Census estimated that Sacramento County’s population at 1,418,788, representing a 16-percent increase from 2000 (California Department of Finance 2011). Unincorporated areas of Sacramento County are estimated to contain a population of 554,554 (California Department of Finance). As indicated in the table below, future growth within Sacramento County is expected to result in a population of approximately 2.1 million in 2050.

	2015	2020	2030	2040	2050
Sacramento County	1,484,030	1,557,547	1,731,061	1,908,527	2,091,542
Source: California Department of Finance					

**LAFCo MSR Determination**

LAFCo to Complete

**DRAFT**

## 2. Facilities and Programs

### A. Facilities

#### **Summary of Facilities (Parks, Physical Plant)**

See Park and Facility Guide (Attachment C)

**Please attach Facilities Map.** (Attachment A.2.)

#### **Present and Planned Capacity of Public Facilities**

- **What is the current and projected service capacity?**

The District currently owns and maintains over 670 acres (622 acres are developed and 48 acres are undeveloped) which includes parks, parkways, landscape corridors, open space, and an 18-hole championship golf course; 4 community centers; 3 aquatic facilities; 10 miles of trails; 1 corporation yard, and an administration office.

Approximately 300 acres of new parkland to be dedicated by future developers is planned for the District over the next 10-20 years including 3 new community centers. In addition, the District will accept approximately 500 acres of open space and 13 miles of new pedestrian and bicycle trails.

The District's Recreation Department currently offers recreation and educational activities for residents of all ages including aquatics programs, youth and adult sports, special interest classes and special events.

- **What is the level of adequacy of services and facilities to serve current and future population?**

The District adequately serves its current population with its current facilities and actively plans for the services and facilities for future populations.

- **What Performance Measures are used by the District to determine service adequacy?**

The District uses various performance measures to determine service adequacy including number of park acres per 1,000 residents, acres of open space per 1,000 residents and proximity of facilities to residents.

**DRAFT**

## **Infrastructure Needs or Deficiencies/Capital Improvement Program**

- **Describe the District's Capital Improvement Program, as applicable.**

The District's annual budget includes construction and capital improvement projects expected to be completed over the next 3 years. (See Final Budget Fiscal Year 2012-2013: Capital Projects Fund section – Attachment G) These improvement projects include: District-wide renovation projects, expansion projects and construction of new park and recreation facilities. The need for new facilities is based on a service level requirement of 5 acres per 1,000 residents based on the Quimby Act's land dedication requirements. The District works collaboratively with Developers and the County Planning Department to locate park sites.

The District has developed a long-term Capital Projects budget for 3-20 years, which was last approved in June 2011. The District is currently reviewing and updating its Master Plan, which will be developed over the next year.

As part of the District's needs assessment it outreaches to the community through surveys, questionnaires and workshops to help staff plan, design and prioritize projects. In 2005 and 2010, the District completed resident surveys to determine resident's level of usage and satisfaction of park, recreation facilities, and programs offered by the District. These were used for policy planning purposes and to identify spending priorities for future enhancements to the recreation services and programs presently provided by the District.

- **Describe deferred maintenance strategy.**

The District's annual budget includes the maintenance, replacement and upgrade of various facilities. The District maintains a list of maintenance projects to be completed. Projects are prioritized based on the condition of the facility and safety standards. This list is continually updated as projects are identified and completed.

- **Describe policies and practices for depreciation and replacement of infrastructure.**

Capital assets purchased or acquired, with an original cost of \$5,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 5 – 40 years depending on asset types.

**DRAFT**

The Board of Directors authorizes capital improvement projects priority lists and budgets as part of the annual public hearing and budget adoption process.

- **How will new or upgraded infrastructure and deferred maintenance be financed?**

New and upgraded infrastructure will be financed using a variety of sources including Development Impact Fees, Quimby Act In-Lieu Fees, State, Federal and other grant funds, Property Tax Revenue, Landscaping & Lighting Assessment District funds, Mello-Roos Community Facilities District funds, debt issuance proceeds, partnerships with Southarea Recreation, Inc. and other agencies, donations, sponsorships and funds reserved for future capital projects.

- **List infrastructure deficiencies, if any; indicate if deficiencies have resulted in permit or other regulatory violations; if necessary, explain how deficiencies will be addressed.**

There are no known infrastructure deficiencies. The District has not received any permit or other regulatory violations as a result of infrastructure deficiencies.

- **Provide evidence of compliance with applicable regulatory standards (for example, CA R-39-97 (Certified Playground Safety Standards) for Recreation and Parks Districts)**

The District owns and maintains playgrounds in 37 parks. All District-owned playgrounds have been inspected as required by CA R-39-97. Documentation of compliance is available for review at the District Office.

## **B. Programs**

### **Summary of Programs (Recreation, Education, Conservation, etc.)**

See Summary of Programs. (Attachment D)

### **LAFCo Determination**

LAFCo to Complete

**DRAFT**

### 3. Financial Information

**Budget (Please attach current budget.)** (Attachment G)

#### **Revenue**

- **Describe all revenue sources (i.e., property taxes, special taxes, service charges, fees, rentals, assessments, grants, etc.).**

Revenue sources include property taxes, Landscaping & Lighting (L & L) Assessment Districts, Mello-Roos Community Facilities Districts, charges for services (recreation fees), golf course revenues, facility rentals, building maintenance fees, park rentals, park maintenance services, Development Impact Fees, Quimby Act in-lieu Fees, redevelopment tax increment pass-through, land leases, concessions, grants, and donations. Descriptions of various revenue sources are provided in the glossary of the Final Budget Fiscal Year 2012-2013 starting on page H-23 (Attachment G).

#### **Rates, Fees, Charges, and Assessments**

- **Describe rate setting methodology.**

The District considers the market rates, District goals and constituent needs when setting rates. The District Board of Directors reviews the rates on a periodic basis during a public meeting.

- **Explain constraints associated with agency's ability to generate revenue. What options are available – special assessments/ special taxes/ increases in sales tax/impact fees/grants, etc.?**

The District does not have the ability to increase property tax rates. The District charges for services such as recreation classes, golf and the rental of facilities including parks and community centers. The District's ability to increase these fees is influenced by participants' willingness and ability to pay.

The District uses financing districts established by the District's Board of Directors such as Landscaping & Lighting Assessment Districts and Mello-Roos Community Facilities Districts (CFD) to fund the construction, maintenance and operation of facilities. (See map: Southgate Financing Districts – Attachment A.4.) The Landscaping & Lighting Assessment Districts provide for a fixed annual assessment. The Mello-Roos CFDs have an inflation factor. Both require a majority vote of property owners to change the level of services or assessment. Generally, there is an anti-tax climate among property owners making

**DRAFT**

increases difficult.

The District coordinates with the County of Sacramento to participate in several Public Facilities Financing Plan (PFFP) programs in which developers pay fees to mitigate the impact of development. (See map: Sacramento County Planning Areas – Attachment A.3.) The District's portion of the Development Impact Fee is used to fund park and landscape improvements in new developments. Some financing plans include open space acquisition. The County of Sacramento makes periodic updates to the fee schedules based on the construction costs at the time.

- **Please provide a comparison of rates and charges with similar service providers (favorable or less so).**

Comparisons are difficult to summarize because of differences in length, quality and frequency of programs. Please refer to other agencies' web sites and/or activity guides.

- **Describe revenue constraints.**

Property taxes account for 80% of operating revenues in the General Fund. Charges for services, investment income, operational grants, and other income make up the balance of operating revenues in the General Fund. Operating revenue in the General Fund has decreased 21% over the past five years because of economic conditions.

### **Expenditures**

- **Describe the agency's Service Levels compared to industry standards and measurements.**

The District is not aware of standards that can be applied for this analysis. The District evaluates service levels based on the needs of the community.

- **Describe the Cost of Service compared to industry standards and measurements.**

The District is not aware of standards that can be applied for this analysis.

### **Assets, Liabilities, Debt, Equity, and Reserves**

- **Provide the Book Value of Assets.**

\$58,580,674

**DRAFT**

- **Provide a list of equipment, land, and other fixed assets.**

See Equipment List (Attachment E.1), Land Values (Attachment E.2.) and Structures and Improvements List (Attachment E.3.)

- **Provide a summary of long term debt and liabilities.**

See Schedule of Long-term Liabilities (Attachment F)

- **Explain the agency's bond rating; discuss reason for rating. Discuss amount and use of existing debt. Describe proposed financing and debt requirements.**

In March 2011, Standard & Poor's upgraded the District's rating to 'AA-' from 'A-' and affirmed a stable outlook.

The District currently has the following outstanding debt:

2005 Refunding Bonds were issued on July 5, 2005 in the amount of \$8,350,000 to refinance 1998 Certificates of Participation and a portion of 1996 Series B Certificates of Participation. The 1998 COP issue and previous related issuances funded the construction of WildHawk Golf Club. The 1996 Series B COP issue funded various park improvement projects. The bonds are initially secured by WildHawk Golf Club revenue then by certain assessment revenues. The bonds have interest rates ranging from 3.25% to 4.40% and mature on October 1, 2030. The current outstanding balance on October 1, 2012 is \$6,730,000.

On September 1, 2005, the District entered into the 2005 Refunding Lease. The lease is an installment sale agreement with the Southgate Improvement Finance Corporation in the amount of \$490,330 to refinance the remaining portion of the 1996 Series B Certificates of Participation. The initial certificates were issued to fund park improvement projects. The lease is secured by certain assessment revenues and are payable solely from these assessments. The interest rate is 4.35% and the lease matures on October 1, 2020. The current outstanding balance on October 1, 2012 is \$300,230.

In December, 2010, the Southgate Improvement Finance Corporation issued Certificates of Participation in the amount of \$5,210,000. These certificates were issued to fund improvement projects including a community center, aquatic center and park improvements. The certificates have interest rates ranging from 3.00% to 5.875% and mature on October 1, 2031. The current outstanding balance on October 1, 2012 is \$4,910,000.

**DRAFT**

- **Describe policies and procedures for investment practices.**

The District has adopted a formal investment policy. The investment policy provides for prudence, objectivity, delegation of authority, ethics, conflicts of interest, permitted investments, maximum maturity, reporting requirements, safekeeping and custody. The District also adopted the Sacramento County's investment policy for the funds that are held in the Sacramento County Treasury.

- **Describe policies and procedures for establishing and maintaining reserves/retained earnings.**

The District's Fund Balance Policy is as follows:

**Nonspendable and restricted fund balances** are defined by GASB Statement No. 54 and are not affected by District policy.

**Committed fund balance**

Contingency for Operations

The District shall commit 10% of the approved operations budget in the general fund and each special revenue fund as an operational contingency, if funds are available.

The circumstances in which the operational contingency may be spent include an unanticipated budgetary shortfall in excess of 10%, or an unforeseen emergency not immediately covered by liability, property or other insurance. The operational contingency should be used to cover one-time expenditures or incidents, not to meet ongoing operational expenditures. Use of the operational contingency shall be approved by the Board of Directors. The Board of Directors will adopt a timeline containing a plan to replenish the operational contingency.

Future Capital Projects

At year end, the fund balance in excess of *nonspendable, restricted, committed, and assigned* fund balances shall be committed to future capital projects. Amounts committed to future capital projects may be uncommitted and/or redirected by Board action.

**Assigned fund balance.**

The assigned fund balance is based on intended use and can be made by the Board by formal resolution or as part of the annual budget, which is adopted by formal resolution. Examples of uses that may be assigned fund balance include but are not limited to the purchase of furniture, fixtures, equipment, contracts, deferred maintenance and refurbishments.

**DRAFT**



- **What is the dollar limit of reserves/retained earnings?**

There is not a specified dollar limit of reserves/retained earnings.

- **What is the ratio of undesignated, contingency, and emergency reserves to annual gross revenue?**

The following chart summarizes the Fund Balance categories and amounts on June 30, 2011.

Fund Balances on June 30, 2011

Nonspendable	\$23,804	0.1%
Restricted	18,737,933	80.8%
Committed	<u>4,429,343</u>	<u>19.1%</u>
Total Fund Balances	\$23,191,080	100.0%

**DRAFT**

**Summary of Revenue Sources**

<b>Fiscal Year</b>	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/13 Projected</b>
Property Taxes	\$4,828,597	\$4,141,375	\$3,854,203	\$3,861,945	\$3,752,117
Interest	326,585	83,137	55,718	39,564	221,575
Rental Income	171,833	173,399	141,347	190,337	182,280
HPTR	60,661	55,442	54,634	55,231	54,500
In-Lieu Fees	44,712	10	362,153	1,404	0
State & Federal Grants	396,048	299,698	166,731	32,641	186,000
Recreation Fees & Grants	411,435	378,387	413,881	285,751	315,293
Miscellaneous	2,651,382	2,810,146	2,988,436	2,629,748	2,619,967
<b>Total</b>	<b>\$8,891,253</b>	<b>\$7,941,594</b>	<b>\$8,037,103</b>	<b>\$7,096,621</b>	<b>\$7,331,732</b>

**Summary of Expenditures**

<b>Fiscal Year</b>	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/13 Projected</b>
Salaries & Wages	\$3,595,208	\$3,614,758	\$3,768,184	\$3,588,243	\$3,398,374
Services & Supplies	2,676,097	2,429,926	2,819,257	2,722,035	2,715,854
Long-Term Debt	713,419	710,252	779,392	1,156,427	823,750
Capital Improvements[1]	1,771,839	1,547,400	1,701,776	457,094	7,000,000
Equipment	62,713	39,318	25,013	0	0
<b>Total</b>	<b>\$8,819,276</b>	<b>\$8,341,654</b>	<b>\$9,093,622</b>	<b>\$7,923,799</b>	<b>\$13,937,978</b>

1. Identify Sources of Funding: Development Impact Fees, In Lieu Fees, Grants, Fund Balances Reserved for Capital Projects.
2. Fixed or Variable? n/a

**DRAFT**

**Summary of Financial and Operational Information**

	<b>2011/12</b>
Population	119,133
Area Served	52 sq. mi.
Developed Real Estate	540 acres
Undeveloped Real Estate	195 acres
Service Standard Ratios <sup>1</sup>	5 acres per 1,000 residents
Full Time Employees	56
Average Part-Time Employees	79
Total Annual Budget	\$36,324,335
Per Capita Spending	\$101.61
Total Annual Administrative Costs	\$1,848,254
% Annual Administrative Costs to Total	5%
Estimated Deferred Maintenance	\$350,000
Average Capital Improvements (5 Years)	\$1,478,689
Reserve Amount	23,191,080
Operational Cost per Employee	\$46,743
Average Property Tax Rate	Approx. 6% of property taxes (1%)

1. For example, Park acres per 1000 residents

**LAFCo Determination**

LAFCo to Complete

**DRAFT**

4. **Status of and Opportunities for Innovation and Shared Facilities**

- a) **Describe existing and/or potential shared facilities, infrastructure, and staff. Describe any joint power agreements or other agreements for sharing resources with other agencies.**

The District collaborates with many public agencies, private entities and non-profit organizations throughout the community. These partnerships provide valuable resources and funds for events and programs that operate on a limited budget. They also increase access for Southgate's programs and services, while expanding the reach of our community partners. Through these partnerships the District has combined common interests and developed capital projects and programs, which help to create community in our neighborhoods.

Businesses - The District partners with many private businesses like Cerezo's Martial Arts, the International Karate Federation, Sacramento Coca-Cola, Pepsi, Centerplate, National Football League (NFL), US Kids Golf and Wal Mart, which regularly donate funds and/or resources to our programs which benefit area residents.

California Association for Park and Recreation Indemnity (CAPRI) – The District is a member of CAPRI for workers compensation liability insurance purposes. CAPRI is organized under a joint powers agreement pursuant to the California Government Code. The purpose of CAPRI is to arrange and administer a program of property liability and workers compensation risk pooling.

California Conservation Corps (CCC) - The District has worked with the CCC on several park improvement projects. The CCC provides training in job skills and environmental education to young men and women of California. The District provides public service projects for this program.

Community Organizations, Churches and Non-profits – The District partners with various community organizations, churches and non-profit organizations such as Building Healthy Communities, Boy Scouts, Girl Scouts, The Boys and Girls Club and Southarea Recreation, Inc. member organizations to provide programs and special events to the community.

County of Sacramento – The District has a long-term lease with the County for the use of a portion of their land for Olde Florintown Park. The District also has several agreements with the County Department of Water Resources and the Sacramento Regional County Sanitation District to provide various easements for joint-use of facilities including detention basins, drainage corridors, parkways and maintenance roads/trails. Two examples of this would be the Tillotson Parkway and the Laguna Creek Parkway. Tillotson Parkway is a four mile long landscaped parkway with an off-road pedestrian/bicycle trail, which was constructed on Sanitation District easement. The Laguna Creek Parkway is a section of the creek corridor owned by

**DRAFT**

Southgate, which provides a generous open space corridor with a joint maintenance road/trail. This trail provides a beautiful open space in the community as well as a natural drainage corridor, which is maintained by Sacramento County Department of Water Resources.

The District also works closely with Sacramento County's Department of Neighborhood Services and the SouthCAST Vision Group to enhance community development activities in the Southgate area.

The District works with the Southgate Library to provide special events and programs, such as Neighborhood Night Out and Movie Nights.

Elk Grove Unified School District – A Joint Use Agreement with the Elk Grove Unified School District provides use of the Rutter Swim Center to Florin and Sheldon High School's aquatic programs and Southgate's summer aquatic program. Additionally, Southgate's after-school programs operate from elementary school campuses. The District also uses land for the District Corporation Yard and several school fields for SRI (Southarea Recreation Inc.) member organizations.

First Tee of Greater Sacramento – The WildHawk Golf Club is the second largest affiliate of the First Tee program in the Sacramento region. The program teaches youth important and valuable life skills: courtesy, integrity, and responsibility through the game of golf. This partnership is developing young golfers and encourages family participation.

Meals on Wheels by Asian Community Center (ACC) - The District provides the Fruitridge Community Center for the Senior Nutrition Services program available through the Meals on Wheels by ACC by providing one of our community centers and staff to accept deliver and serve the meals.

Laguna Creek Watershed Council - District staff is working collaboratively with this diverse group of local government agencies, community group leaders and watershed residents to protect the health of Laguna Creek and its tributary streams. Laguna Creek is one of the main creek corridors that run through the District. Joint projects include educating residents, promoting active community participation and fostering partnerships and projects that benefit the watershed and the stakeholders.

Neighborhood Associations and Business Groups –The District participates in community development organizations and associations. Many of these organizations partner with the District on events and activities and use our facilities for their meetings and events. The District has an agreement for use of the Jose Rizal Community Center with the Filipino Community of Sacramento and Vicinity, Inc., a non-profit community organization, which uses the center for its regular meetings. We are actively involved with: the Florin Historical Society, the Stockton Boulevard Partnership, the Florin Road Partnership, the Vintage-Churchill Neighborhood Association, the Parkway Estates Neighborhood Association, the Parkway Estates

**DRAFT**

North Neighborhood Association, Silver Springs Neighborhood Association and the Fletcher Farm Neighborhood Watch Association.

Northern California Golf Association (NCGA) Foundation & La Familia – The District has partnered with the NCGA and La Familia to provide golf instruction to underprivileged kids. WildHawk Golf Club provides weekly golf instruction to 25 kids from the La Familia Program for a twenty week session each year.

Rails to Trails - The District is working collaboratively with non-profit organizations and other public agencies, including adjoining communities and park districts, to explore any rails-to-trails opportunities in the Central California Traction Railroad corridor.

Sacramento Area Creeks Council – District staff works collaboratively with the Sacramento Area Creeks Council and regularly hosts its Creek Week clean-up event at our creeks. This program provides a unique opportunity for District residents to learn more about the benefits of local creeks and its habitat. Staff and residents participate in a volunteer effort to improve and enhance our urban waterways by collecting and removing trash, debris and invasive plants from area creeks.

Sacramento City Unified School District - A Joint Use Agreement with the Sacramento City Unified School District allows Southgate's programs to operate from the Bowling Green Elementary School and at the Fern Bacon Middle School Gymnasium.

Sacramento Employment & Training Agency (SETA) - The District built and designed a Head Start facility at Fruitridge Park dedicated to providing a pre-school program to low-income families in the Fruitridge area with help from the Sacramento Housing and Redevelopment Agency.

Sacramento First 5 Commission – The District received grant funding from Sacramento's First 5 Commission for the construction and operation of a water spray park at Fountain Plaza Park which serves children ages 0-5 years and the construction of playground equipment and butterfly gardens at Florin Creek Park, Norman Waters Park and Calvine Crossing Park.

Sacramento County Sheriff's Department - The County's Sheriff's Department also aids the District with graffiti abatement and their off-duty Sheriff's patrol, and has successfully provided assistance with nuisances such as illegal dumping, vandalism and loitering in our neighborhood parks. The Parks Department partners with the Sacramento County Sheriff's Department for use of alternative community service bus crews for trash pick-up and weed abatement at District parks and open space.

Sacramento County as the Successor Agency for Sacramento Housing and Redevelopment Agency (SHRA) – The District has received grant funds through SHRA for many park improvement projects including playground equipment

**DRAFT**

replacement and sports court resurfacing projects. The District also received funds from SHRA for community services in low-income areas including the after-school program at Bowling Green Elementary School, crime prevention and senior programs. The District continues to work with Sacramento County to provide improvements to Rainbow Park and Olde Florintown Park.

Sacramento Tree Foundation – The District has received over a thousand shade trees at no cost to the District from the Sacramento Tree Foundation. This past year over 250 trees were planted throughout the District's parks, parkways and open space to add to the Sacramento regions tree canopy. The District was awarded the Austin B. Carroll Award in 2007 for its communication and education activities to the community.

Special Districts Risk Management Association (SDRMA) – The District is a member of the SDRMA for liability insurance purposes. SDRMA is organized under a joint powers agreement pursuant to the California Government Code. The purpose of SDRMA is to arrange and administer a program of insurance risk pooling for general insurance coverage.

State of California - The District has received grant funds through the State Department of Parks and Recreation and CalTrans for many park improvement projects over the years including playground equipment replacement and sports court resurfacing projects. The California Highway Patrol Department also aids the District with traffic control issues at District special events, and has successfully provided assistance with nuisances. The District has received funds from the State Department of Housing and Community Development through the Work Force Housing Grant program to improve facilities in areas with a large number of affordable housing units.

State Department of Forestry and Fire Protection (CalFire) - The District in conjunction with the Fulton-El Camino Recreation and Park District, the Arcade Creek Recreation and Park District and the Arden Manor Recreation and Park District has entered into an agreement with the State of California to carry out an urban forestry grant project. At the end of this project, the District will have its own current and complete tree inventory.

Telecommunication Providers – Southgate has several lease agreements with telecommunication providers for the construction of cell tower facilities on District property. These facilities improve wireless communications in the area, and generate additional revenue for the District. The District maintains strict control over the siting, design and screening of the facility so that it is acceptable to the community.

Upper Laguna Creek Collaborative (ULCC) – The District is working collaboratively with several public agencies, non-profit organizations and private property owners to create a multi-functional corridor along the Upper Laguna Creek. This open space corridor is being planned to include recreation trails, wildlife habitat, an underground

sewer pipeline and ecological urban run-off treatment methods and watershed management practices.

Volunteer Center of Sacramento – The Parks Department uses volunteers from the Volunteer Center of Sacramento, which allows individuals to do community service work hours in-lieu of incarceration time.

Water Agencies – The District has an agreement with Sacramento County Water Agency to operate and maintain a low-water use demonstration garden on land owned by the Water Agency.

Water Forum - The District is working collaboratively with several public agencies, business and agricultural leaders, water managers, environmentalists and citizen groups in the Sacramento Region to provide a reliable and safe water supply for the region's economic health and planned development. Their goal is to also preserve the fishery, wildlife, recreational and aesthetic values of the lower American River.

**b) Describe existing and/or potential joint use planning.**

The District works with the County of Sacramento, the Elk Grove Unified School District and other public agencies and organizations, and the other groups mentioned above to identify opportunities for shared or joint-use facility planning and service offerings. Several examples of these planning efforts are listed below:

- **Parkways** – the District is working with Sacramento County Departments of Planning and Transportation to identify roadways or other corridors for possible landscape, pedestrian and bicycle enhancements to provide both a recreation feature and an enhanced alternative transportation corridor.
- **Trails** – the District is working with Sacramento County departments of Planning, Sanitation and Water Resources to identify corridors where maintenance roads for drainage and/or sanitation facilities can be used jointly for a pedestrian/bicycle trail. Trails may be through open space corridors, natural creek corridors and around detention basins. The District is also working collaboratively with adjoining communities and park districts to plan for comprehensive and efficient trail connections.
- **Joint-Use Basins** – the District is working with Sacramento County Departments of Planning, and Water Resources to identify and design basins to serve both stormwater filtration/detention functions and recreation purposes. Some basins will be designed to provide active recreation like sports fields while others will provide passive amenities such as trails with enhanced landscaping.
- **Open Space** – The District is working to protect the valuable open space resources in our area including creek corridors, vernal pools and wetlands, as well as

**DRAFT**



utility easement reservations. District Staff, together with other public agencies like the County Department of Water Resources, is jointly planning the use and preservation of these valuable resources.

- **Special Planning Projects** – the District is working with the County of Sacramento on special planning projects such as the Old Florin Town Special Planning Area, the South of Florin Area (SOFA), the Florin Road Redevelopment Plan and the Florin Road Corridor Plan.
  - **Parks and School Facilities** - District staff jointly plans the siting of new park and recreation facilities with the Elk Grove Unified School District so that parks are located adjacent to new school sites to promote opportunities for shared community use of facilities such as sports fields and parking lots. The District continues to work with the Sacramento City Unified School District to provide programs and facilities to residents.
- c) **Describe existing and/or potential duplication with existing or planned facilities or services with other agencies.**

The District is not aware of any duplication with existing or planned park and recreation facilities or services.

- d) **Describe availability of any excess capacity to serve customers or other agencies.**

The District is always interested in working with other agencies. There are facilities where schedules could be adjusted to meet the changing needs of the community. For example, the Fruitridge Community Center serves seniors in the morning and afternoon. The schedule is occasionally adjusted to accommodate other community needs or programs such as flu clinics or job training programs.

The District works with the County of Sacramento Department of Water Resources on the development of trails along creeks. Instead of having a separate road for maintenance, a bike and pedestrian trail is combined with the road. This saves significant costs in construction and long term maintenance, and has less impact to the environment. The District also works with the County of Sacramento Department of Transportation on planning landscape corridors, bike paths and parkways.

The District has established joint use agreements with school districts to share sports fields, parking lots, play equipment, gymnasiums, swimming pools, after school programs, the District's golf course, irrigation systems and maintenance.

Recently, the District has experienced increased use of its programs and facilities since the City of Sacramento has reduced its programs and closed facilities.

**DRAFT**

- e) **Describe any economies of scale in shared purchasing power, and any other cost-sharing opportunities that can be implemented by joint use or sharing resources.**

Generally, the District is of sufficient size that it does not need to work with other agencies to gain economies of scale in purchasing.

- f) **Describe any duplication (overlap), or gaps in services or boundaries.**

The District is not aware of any duplication in services or boundaries.

- g) **Describe ongoing cost avoidance practices. (For example, if you hire contract vs. in-house employees, is the bidding process cost effective and efficient)?**

The District regularly explores opportunities to create cost efficiencies. The District uses a combination of contracted and in-house maintenance of facilities based on the cost effectiveness, efficiency and quality of the service.

The District has clear policies and procedures for bidding. Formal and informal bidding processes are used depending on the cost of the item or project.

- h) **Describe any opportunities to reduce overhead and operational costs.**

The District continually seeks opportunities to reduce overhead and operational costs. The District's financial policies provide direction in the form of budgeting, procurement, and bidding policies. The following are examples of opportunities that the District has used.

The District obtains bids for large purchases and services based on the financial policies. For example: architectural services, construction contracts, equipment purchases, vending machine concessions, legal services, environmental services, food and beverage operations at the WildHawk Golf Club, landscape corridors maintenance, instructors, and, the operations of the WildHawk Golf Club. Contracts are re-bid periodically to maintain price competitiveness.

The District evaluates various operations to determine whether the most cost effective methods are to contract out services or to perform services in-house. Services contracted out include the landscape corridor maintenance in some areas, aquatic facility maintenance, custodial service for the Administration Office, architectural services, legal services, consultant services and most construction projects. Services performed in-house include park and facility maintenance, soccer field renovation, herbicide spraying, tree planting and some small construction projects.

In the Parks Department, the District recycles wood from pruning projects and uses the mulch in tree wells and shrub beds. It also uses computerized irrigation system for most parks to maximize efficiency and minimize water costs.

**DRAFT**

The District has partnered with local community groups such as Boy Scouts, high schools and neighborhood organizations for community service projects. Projects include tree planting, creek clean-up, painting, small construction projects and recreational special events.

In 2005, the District implemented a computerized on-line tee time reservation system at WildHawk Golf Club. In 2006, the District implemented computerized registration for recreation programs and scheduling of facilities. Both programs reduced the amount of staff time required to process registration, improved customer service and automated the cash receipts process.

The District works with SMUD to find ways to reduce energy costs. SMUD has performed energy audits of District facilities and made recommendations for reducing energy costs.

Sacramento Tree Foundation provides trees to the District at little or no cost.

In 2004, the District consolidated senior programs from two locations to one primary location to reduce overhead costs, while continuing to offer services to the community.

In 2002, the District became fiscally independent from the County of Sacramento to provide more efficient financial reporting and prompt payments to vendors and employees' to reduce duplication of recording transactions. The District is able to provide monthly financial reports in a timely basis. The District can take advantage of vendor discounts for prompt payments.

**i) Describe any opportunities to reduce duplication of infrastructure.**

There is no known duplication of infrastructure.

**j) Identify any areas outside agency boundary which could be efficiently served by existing or proposed agency facilities.**

Residents of the communities surrounding the District benefit from the District's programs and facilities. They are often not aware that they reside outside of the District boundaries.

Recently, the District has experienced increased use of its programs and facilities since the City of Sacramento has reduced its programs and closed facilities.

**k) Identify any areas within agency boundary which could be more efficiently served by another agency.**

The District is not aware of any areas within the District, which could be more efficiently served by another agency. The District is more efficient than most

**DRAFT**

agencies in the provision of parks and recreation services. There are no facilities bordering the District that could more efficiently serve District residents.

**l) Are your service plans compatible with those of other local agencies?**

The District collaborates with many public agencies, private entities and non-profit organizations throughout the community. These partnerships provide valuable resources and funds to events and programs that operate on a limited budget. They also increase visibility for Southgate's programs and services, while expanding the reach of our community partners. Through these partnerships the District has combined common interests and developed capital projects and programs.

**LAFCo Determination**

LAFCo to Complete

**DRAFT**

**5. Accountability for Community Service Needs, including Governmental Structure and Operational Efficiencies**

**a) Explain the composition of the agency's governing board.**

- Number of Directors: 5
- Nature/ Length of Terms: 4 years
- Is governing body landowner or population based? Population
- Are Directors elected or appointed? Elected
- Are elections or appointments at large or by district? By district.

**b) Explain compensation and benefits provided to the governing board, including any benefits that continue after term of service.**

The Board of Directors receives \$100 compensation per meeting of the Board or designated meeting. There is a \$500 monthly maximum. Payroll is on a bi-weekly schedule. For the Fiscal Year 2012/2013, the Board of Directors approved a 5% reduction in their compensation to help balance the budget.

Board Members participate in the 457 Deferred Compensation Plan in lieu of Social Security. The District contributes 7.5% of the Board Members stipends to the 457 Plan. They are also eligible for District sponsored medical and dental insurance plans. Directors who were first elected to office on or before January 1, 1995 who have completed twenty years of service with the District and have attained the age of 65 years shall be entitled to receive as an additional benefit group medical insurance and hospitalization benefits for the life of such Director, including after service in office.

**c) Where and how frequently does the governing board meet?**

Board meetings are held twice monthly on the first and third Tuesdays of each month. There are no scheduled recesses.

**d) Describe rules, procedures, and programs for public notification of agency operations, meetings, programs, etc.**

- How is public participation encouraged?
- Are meetings accessible to the public, i.e., evening meetings, adequate meeting space, etc.?

The District adheres to The Ralph M. Brown Act. The District's Policy Manual outlines public notice procedures for public meetings. Public notices of Board or committees of the Board meetings are available 72 hours prior to the meeting. Notification is provided to the media of general circulation, county elected representatives and other parties that have asked to be placed on the mailing list. Agendas are also posted on the District's website.

Meetings are held in the evening so they are accessible to the public. Community

**DRAFT**

groups are often invited to provide presentations to the Board for informational purposes and citizens speak under the Open Forum guidelines.

**e) Describe public education/outreach efforts, (i.e., newsletters, bill inserts, website, etc.)**

The District produces a biannual newsletter, The Southgator. It is delivered to over 65,000 mailboxes throughout the South Sacramento Area. The newsletter shares District news and programs. Residents state that this newsletter is their preferred source of District news. The District also maintains a website and distributes flyers for programs, special events and community meetings to local schools and/or directly to local residents. The District recently updated its website, implemented the use of social media including Facebook and Twitter, and launched a monthly e-newsletter.

The District makes it a practice to conduct outreach to the community through surveys, questionnaires and workshops to help staff plan, design and prioritize park and recreation offerings.

**f) Describe level of public participation, and ways that staff and Directors are accessible to the public.**

District information is published in the Southgator, the monthly e-newsletter, social media and on the website. Public participation at District Board Meetings is welcome. Residents' participation is usually geared to their personal items of interest. The Board Members are accessible during public meetings, or via the main office by phone, mail or email. Board Members are prompt when responding to constituent inquiries.

**g) Describe ability of public to access information and agency reports.**

The public can access reports via a written request or more formally through a Public Records Request. District information is available for viewing as required through the Public Records Act. The District's website has information readily available to the public. Board agendas and minutes, budget, financial reports, community news, activities, job announcements are included on the website.

**h) Describe any opportunities to eliminate service islands, peninsulas and other illogical service areas.**

There are currently no service islands in the Southgate Recreation & Park District.

**LAFCo Determination**

LAFCo to Complete

**DRAFT**

**6. Issues, Concerns and Opportunities**

**Please provide information regarding any issues or concerns related to operations (financial, managerial, legal, organizational, etc.)**

- **Compliance with Environmental Justice requirements.<sup>1</sup>**

There are no issues or concerns regarding compliance with Environmental Justice requirements.

- **Compliance with regulatory reporting requirements.**

There are no issues or concerns regarding compliance with regulatory reporting requirements.

- **Compliance with regulatory agencies and public health and safety issues.**

There are no issues or concerns regarding compliance with regulatory agencies and public health and safety issues.

1. LAFCo definition of "environmental justice" means the fair treatment of people of all races, cultures, and incomes with respect to the location of public facilities and the provision of public services.

**LAFCo Determination**

To be completed by LAFCo

**Attachments:**

Attachment A: Maps

1. Location Map
2. Southgate Parks and Facilities
3. Southgate Planning Areas
4. Southgate Financing Districts

Attachment B: Organization Chart

Attachment C: Park and Facility Guide

Attachment D: Summary of Programs

Attachment E: Assets

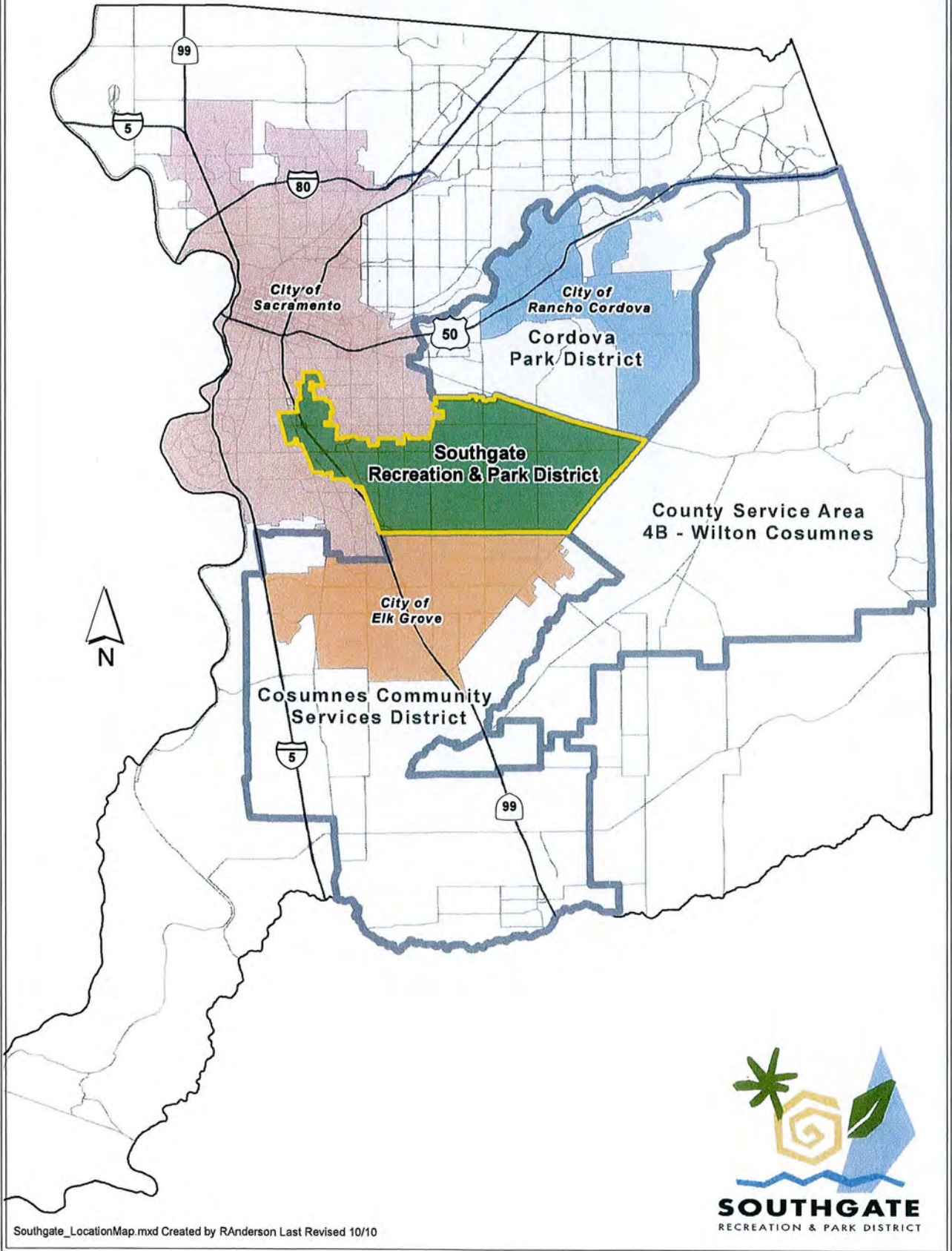
1. Equipment
2. Land
3. Structures & Improvements

Attachment F: Schedule of Long Term Debt

Attachment G: Fiscal Year 2012-2013 Final Budget

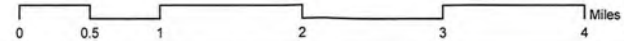
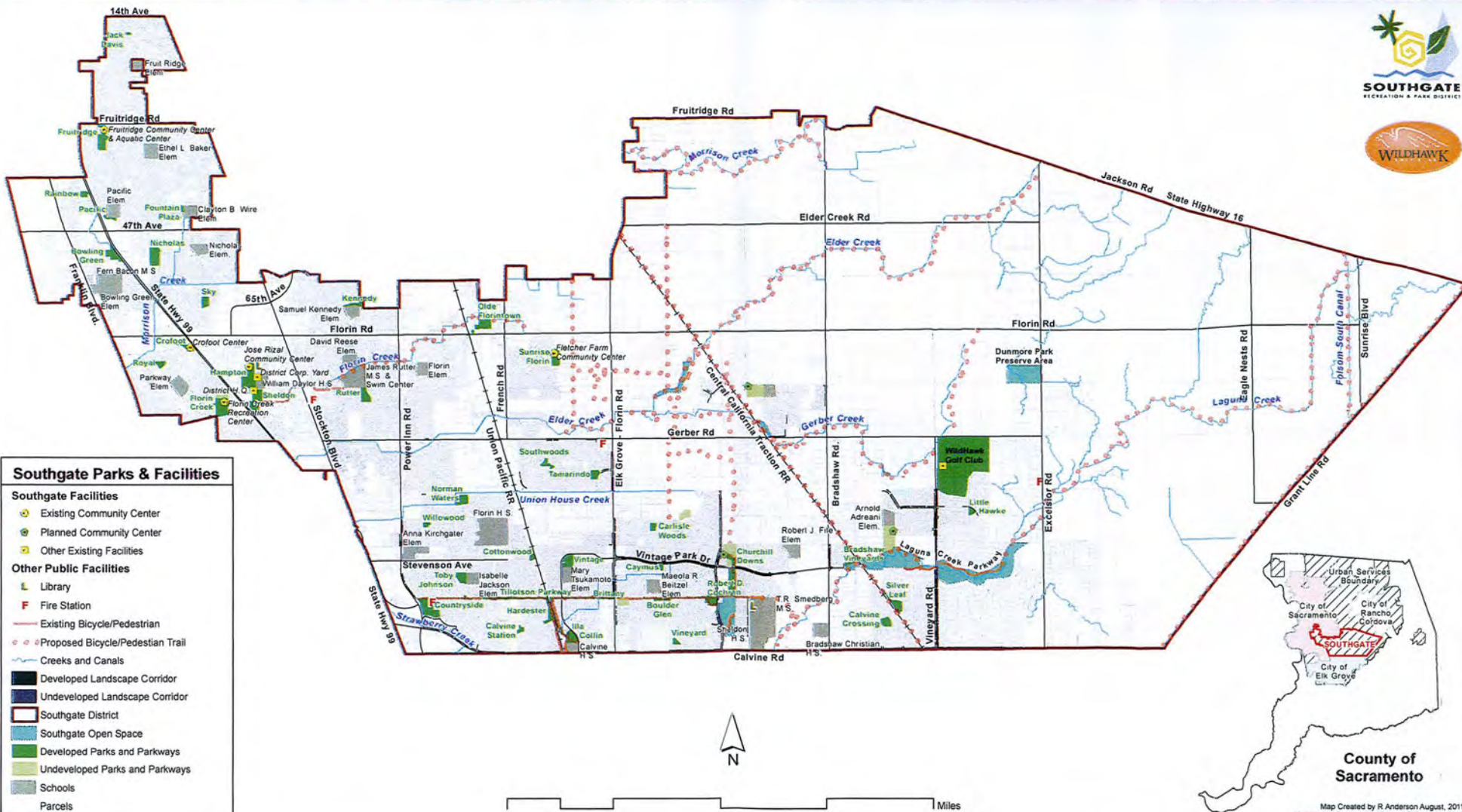
**DRAFT**

# Southgate Recreation & Park District Location Map



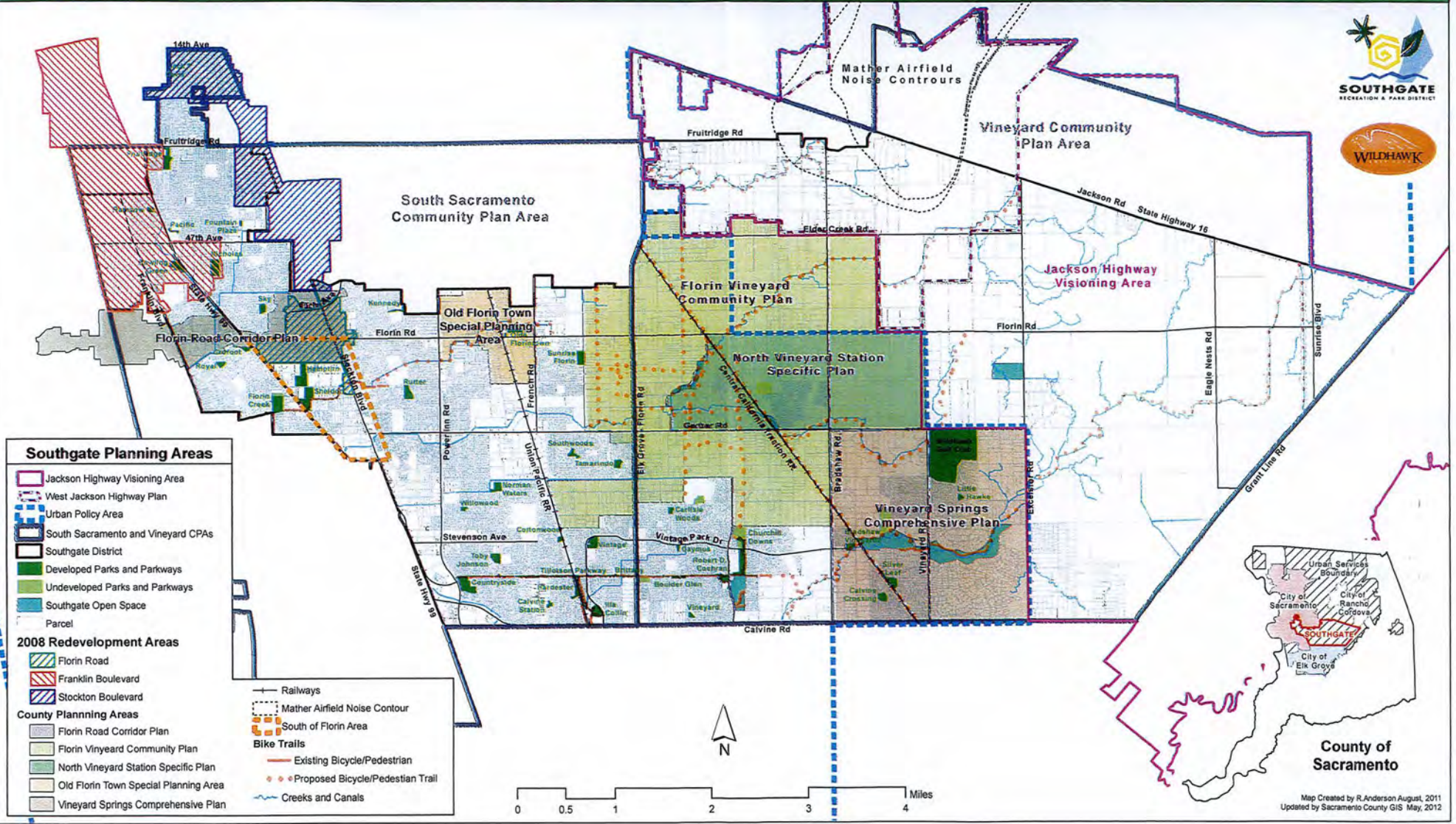


# SOUTHGATE RECREATION & PARK DISTRICT

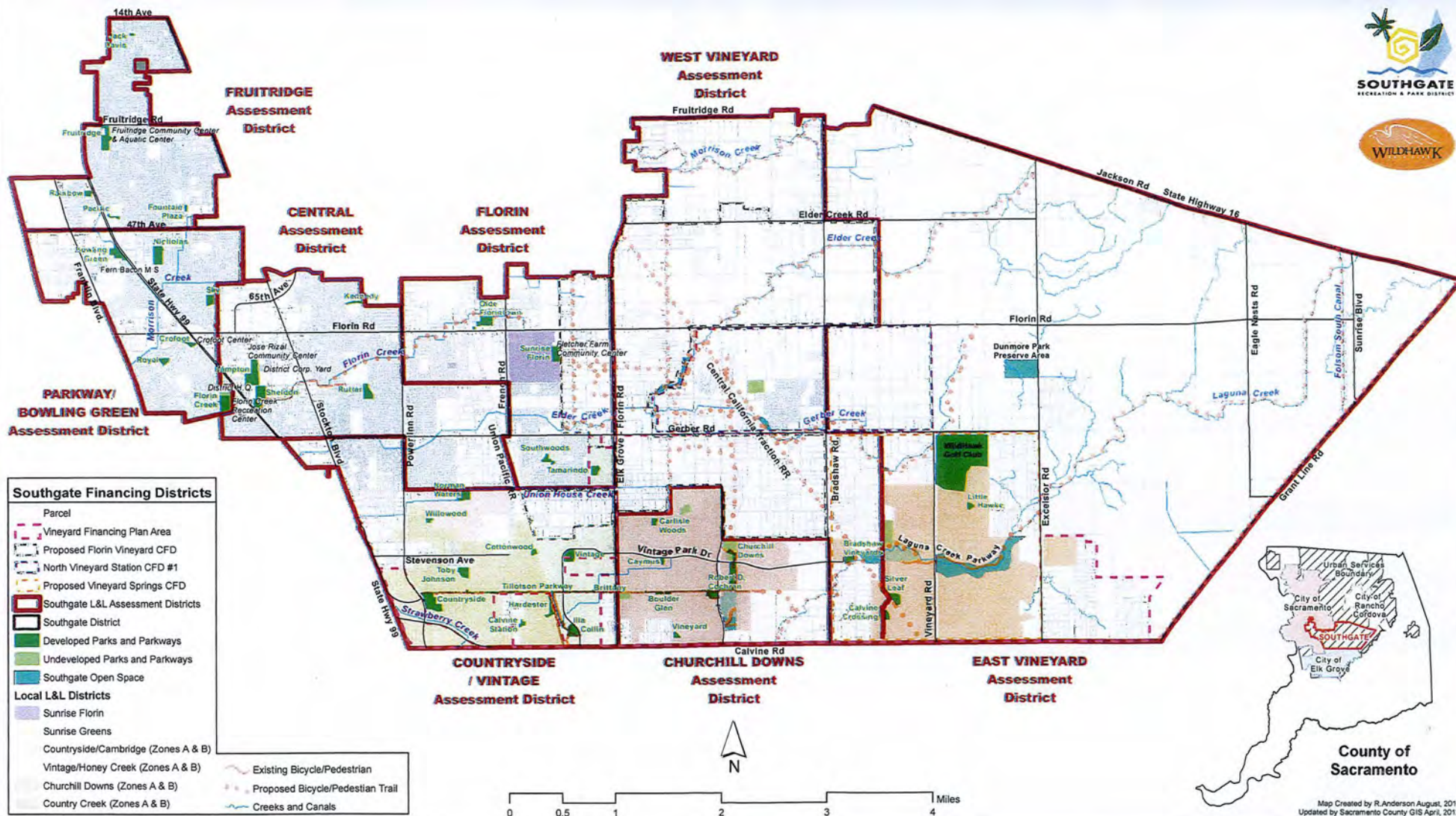


Map Created by R Anderson August, 2011  
Updated by Sacramento County GIS March, 2012

# SOUTHGATE RECREATION & PARK DISTRICT



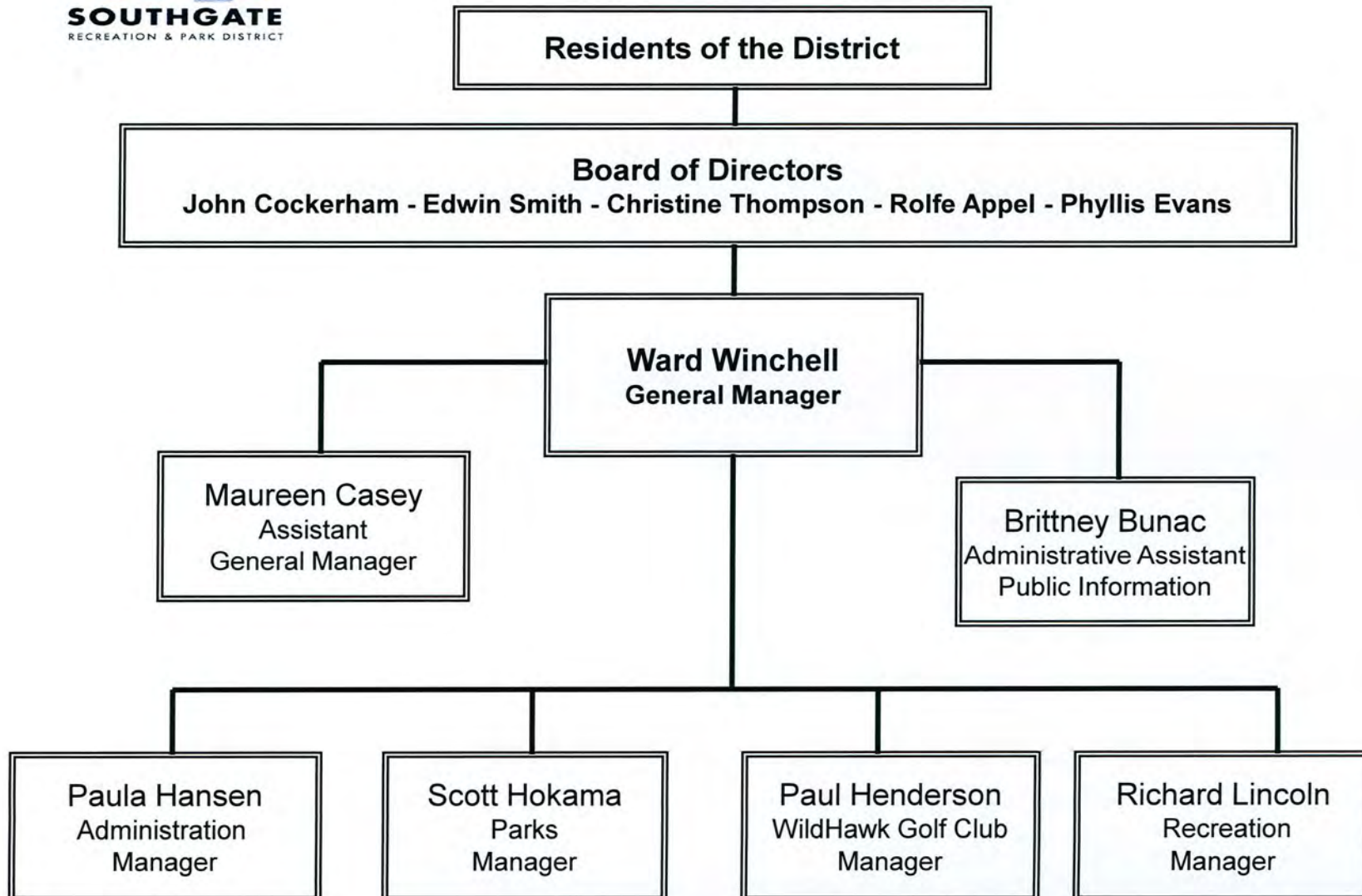
# SOUTHGATE RECREATION & PARK DISTRICT



Map Created by R. Anderson August, 2011  
 Updated by Sacramento County GIS April, 2012

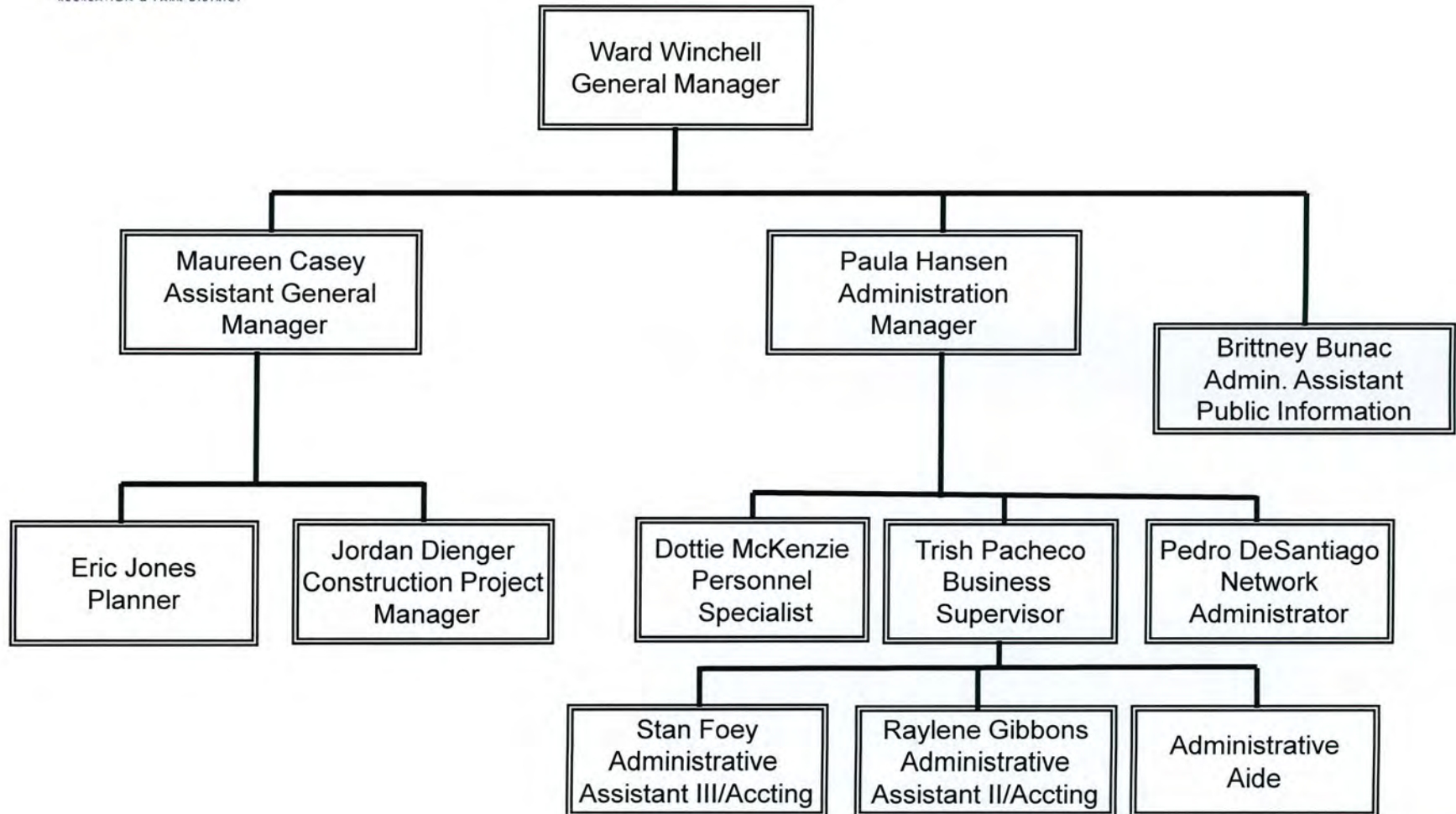


## Southgate Recreation & Park District Organization Chart



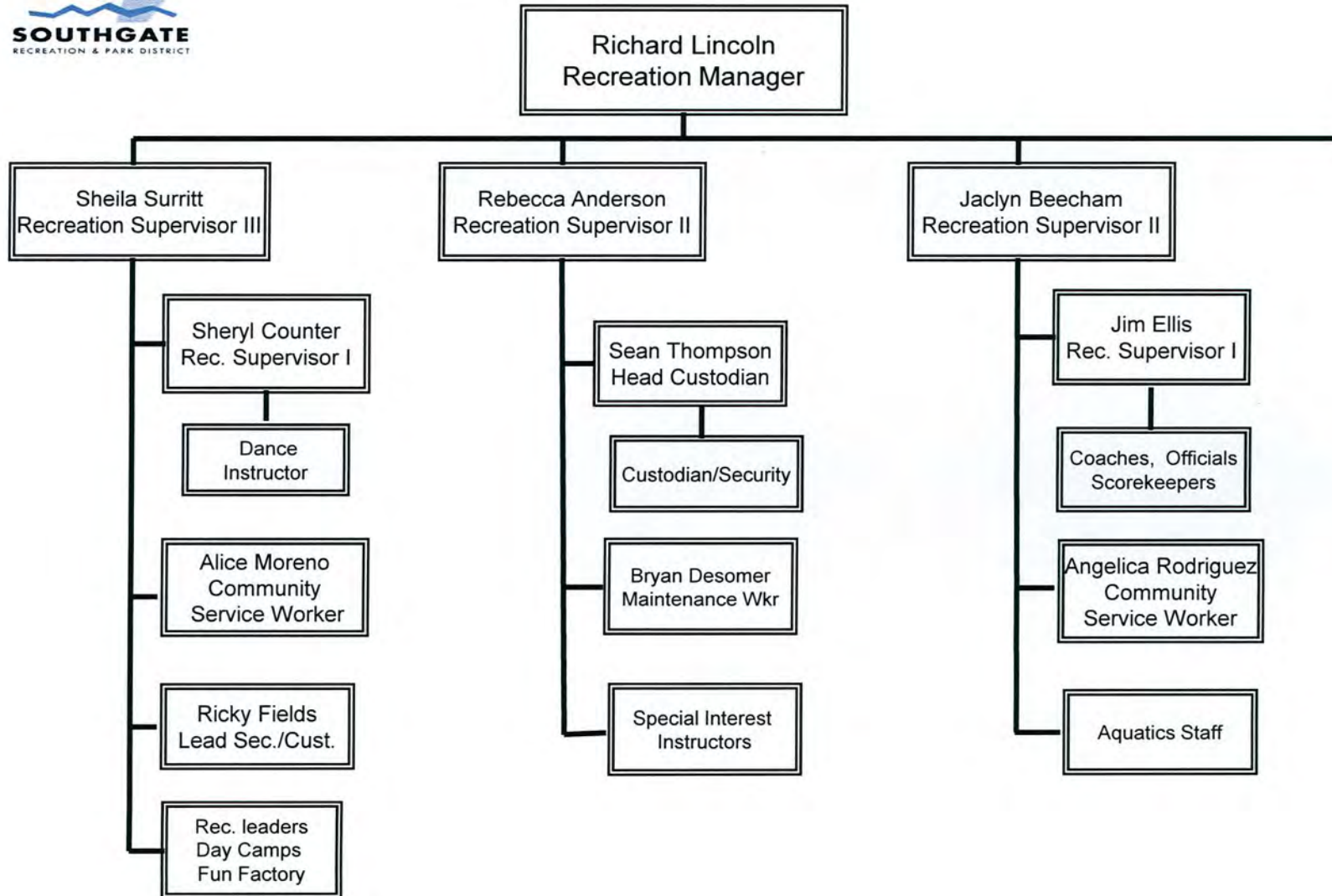


# Southgate Recreation & Park District Organization Chart Administration Department



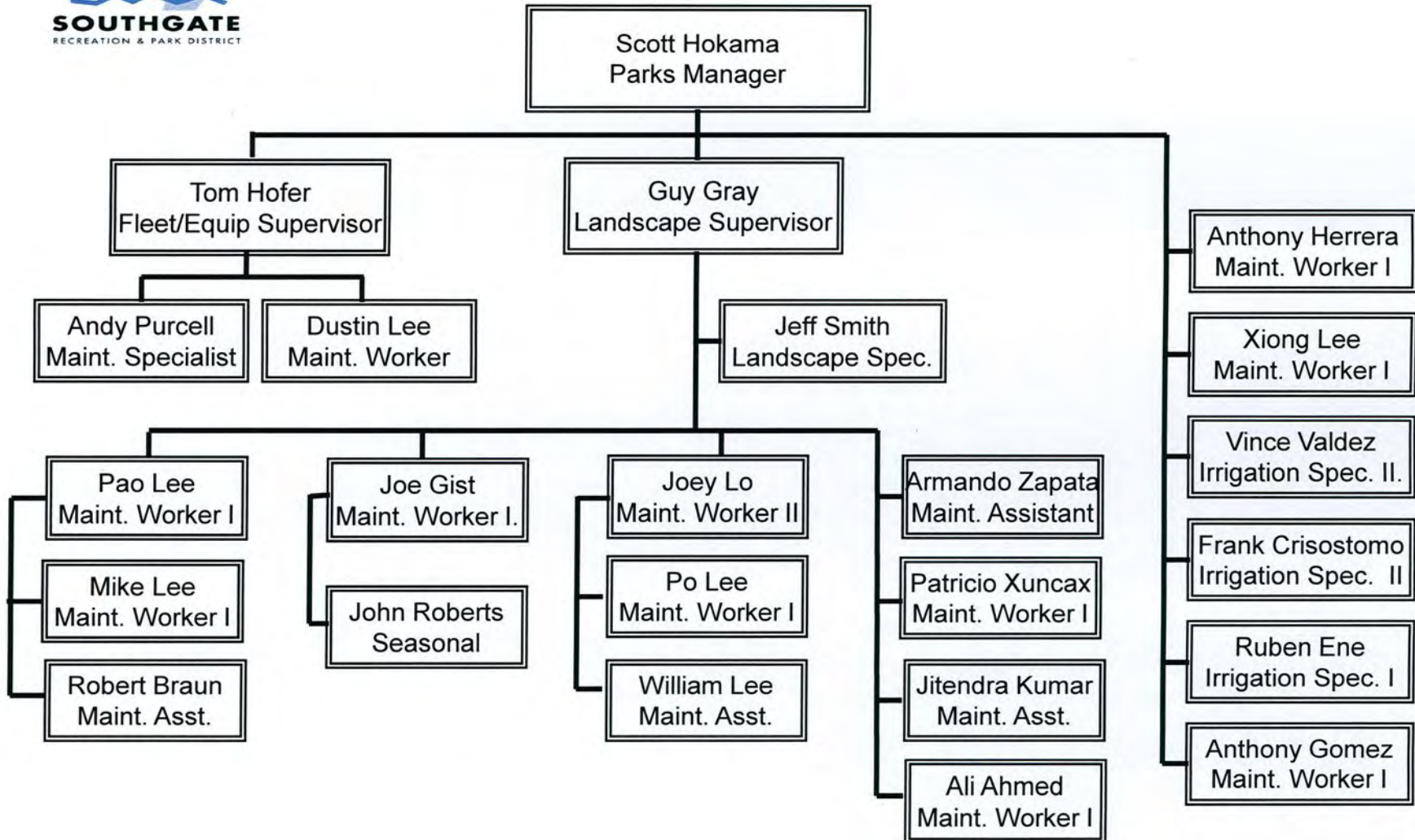


# Southgate Recreation & Park District Organization Chart Recreation Department



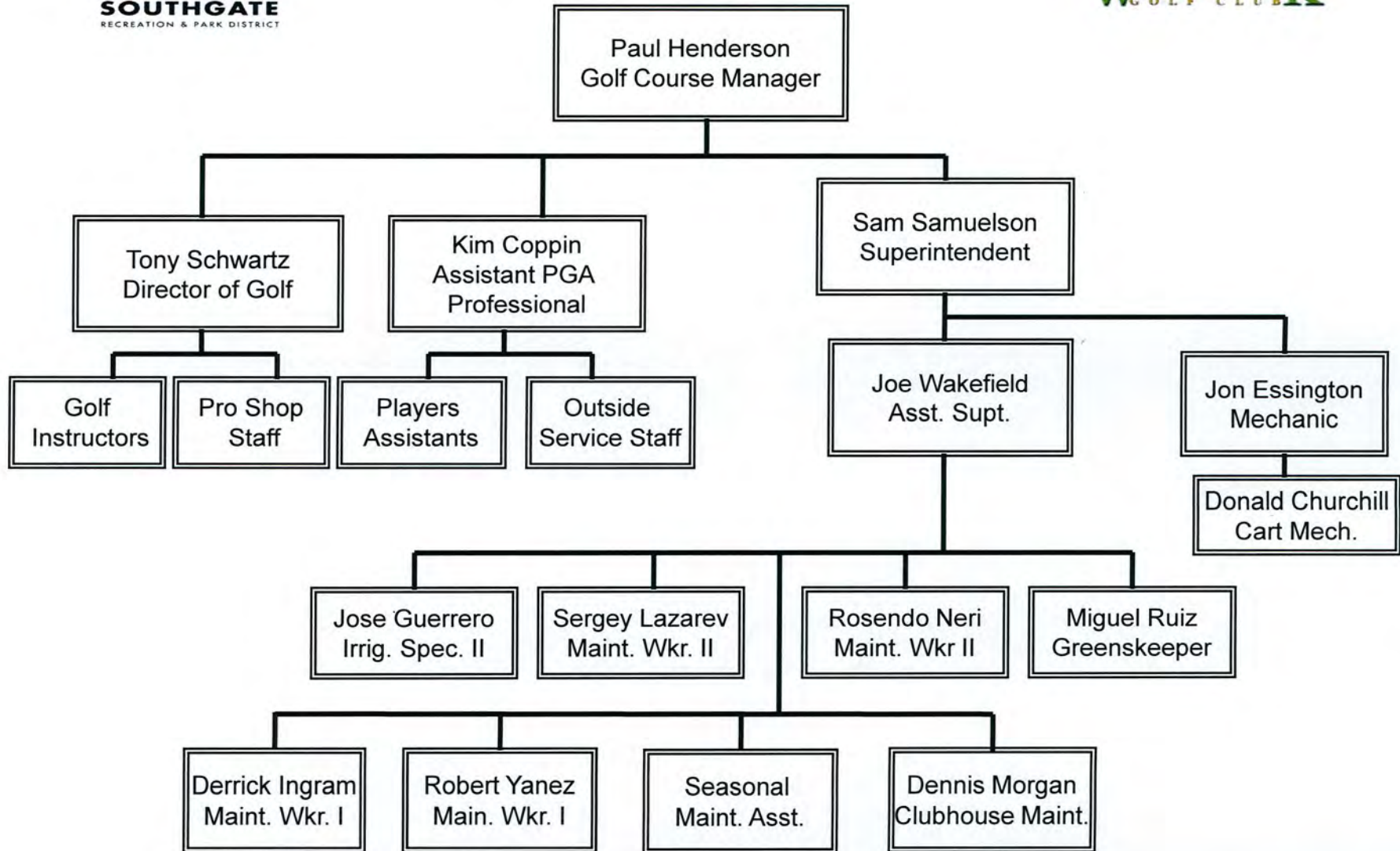


## Southgate Recreation & Park District Organization Chart Parks Department





# Southgate Recreation & Park District Organization Chart Golf Department







# Park and Facility Guide

--	--	--	--	--	--	--	--	--

L = Lighted Area

Facility Name	Baseball & Softball Fields	Basketball Courts	Soccer Fields	Tennis Courts	Playgrounds	Picnic Area	Barbecue	Shade Structures	Parking Lot	Notes
<b>Golf Course</b>										
WildHawk Golf Club, 7713 Vineyard Rd.										Driving range, Grille
<b>Community Centers</b>										
Crofoot Center, 7259 Circle Parkway										L Nature area
District Administrative Office, 6000 Orange Ave.										
Florin Community History Center, 7245 Fletcher Farm Dr.										L
Florin Creek Recreation Center, 7460 Persimmon Ave.										L Nature area
Fruitridge Community Center, 4000 Fruitridge Rd.										L
Jose Rizal Community Center, 7320 Florin Mall Dr.										L Gymnasium
<b>Pools &amp; Water Activities</b>										
Fruitridge Aquatic Center, 4000 Fruitridge Rd.										L Waterslide
Fountain Plaza Sprayground, El Paraiso Ave. & Hobnail Way										For young children
Rutter Swim Center, 7350 Palmer House Dr.										L Divingboard
<b>Trails, Parkways and Open Space</b>										
Tillotson Parkway, Countryside Park to Smedberg Middle School										Approx. 4.5 mile trail
Florin Creek Bike Trail, Florin Creek Park to Rutter Park										Approx. 1 mile trail
Laguna Creek Parkway, Vineyard Rd. at Laguna Creek										Approx. 1 mile trail, Open space
Dunmore Park Preserve Area, Excelsior Rd.										Wetlands, Trail, Open space
<b>Parks</b>										
Boulder Glen Park, Caymus Dr. & Tillotson Parkway										
Bowling Green Park, Wesley & 49th Ave.										L
Bradshaw Vineyards Park, Vintage Park Dr. & Fall Valley Way										Nature Area
Brittany Park, Brittany Park Dr. & Kentshire Way										
Calvine Crossing Park, Almadine Dr. & Obsidian Way										Nature Area
Calvine Station Park, New Point Dr. & New Ridge Ct.										
Carlisle Woods Park, Carlisle Ave. & Caymus Dr.										
Caymus Park, Caymus & Vintage Park Dr.										
Churchill Downs Community Park, Vintage Park Dr. & Waterman Rd.										L Sand volleyball
Cochran Park, Westray Dr. & Waterman Rd.										
Cottonwood Park, Wollboro Ct. & Willow Grove Way										
Countryside Community Park, Meadowhaven Dr. & Power Inn Rd.										L
Crofoot Park, 7259 Circle Parkway										L Nature area
Florin Creek Park, 7460 Persimmon Ave.										L Nature area
Fountain Plaza Park, El Paraiso Ave. & Hobnail Way										Sprayground, Shuffleboard
Fruitridge Park, 4000 Fruitridge Rd.										L
Hampton Park, Florin Mall Dr. & Orange Ave.										L Sand volleyball
Hardester Park, Hardester & Ardith Dr.										
Illa Collin Park, Vintage Park Dr. & Fintown Ct.										
Jack W. Davis Park, 16th Ave. & 44th St.										Handball court
Kennedy Park, 7037 Briggs Dr.										
Little Hawke Park, Sorenstam Dr. & O'Meara Way										
Nicholas Park & Softball Complex, 47th Ave. & 46th St.										L
Norman S. Waters Park, Elsie Ave. & Sunrise Greens Dr.										Blacktop games
Olde Florintown Park, Florin Rd. & McComber St.										L
Pacific Park, 6201 41st St.										
Rainbow Park, MLK Jr. Blvd. & 41st Ave.										
Royal Park, B & C Parkways										
Rutter Park, 7350 Palmer House Dr.										
Sheldon Park, Orange Ave. & Florin Mall Dr.										L Model airplane flying area
Silver Leaf Park, Country Ranch Dr. & Silver Meadow Way										
Sky Park, 6th & Sky Parkways										Horseshoes
Southwoods Park, Valley Wood Dr.										
Sunrise Florin Park, 7245 Fletcher Farm Dr.										L Horseshoes
Tamarindo Park, Tiogawoods & Tamarindo Bay Dr.										
Toby Johnson Park, Boron & Cutler Way										
Vineyard Park, Grand Cru Dr.										
Vintage Park, Helmsdale Way & Vintage Park Dr.										
Willowood Park, Iona Way & Summer Sunset Dr.										Horseshoes

Southgate Recreation & Park District  
Summary of Programs

NAME	LOCATION(S)	AVERAGE #	UNIT	DESCRIPTION
After-school programs	Beitzel and Tsukamoto Elementary Schools	114	Participants	After-school recreation programs for elementary school aged children.
Aqua Fitness Classes	Fruitridge Aquatic Center and Rutter Swim Center	225	Participants	Adult aquatic fitness classes
Basketball Leagues	Rizal Community Center	115	Participants	Adult basketball leagues
Dance Classes	Fruitridge Community Center	96	Participants	Dance classes for youth
Day Camps	Various	40	Participants	Day camps for youth offered during school breaks
Evening with Santa	Rizal Community Center	450	Participants	Free program for qualified low-income families to provide a hot meal and a holiday gift for the children.
Facility Rentals	All Community Centers and Pools	1095	Rental Events	Community Centers and Swimming Pools are available to the public for rental during scheduled hours for events such as weddings, birthday parties, anniversary
Fishing in the City	Florin Creek Park	260	Participants	Free fishing program held twice annually
Flag Football	Countryside Community Park	227	Participants	NFL Flag Football program offered to children age 5 - 17 years
Halloween Carnival	Rizal Community Center	339	Participants	Halloween carnival and haunted house offered as a safe alternative to trick or treating.
Holiday Craft Fair	Rizal Community Center	218	Participants	Craft Fair open to the public.
Itty Bitty Sports	Various	77	Participants	Youth sports clinics offered for children ages 3 -5 years with their parents
Martial Arts	Various	161	Participants	Martial arts classes for youth and adults
My Pet Dog Show	Vintage Park	118	Participants	Family friendly dog show
Neighborhood Night Out	Varies	255	Participants	Annual National Neighborhood Night Out event held the first Tuesday in August at a different park location each year.
R.E.C. Van	Various	1162	Participants	Recreation Engaging Children (R.E.C) free program offered at District parks and facilities throughout the summer.
Recreation Swim	Fruitridge Aquatic Center and Rutter Swim Center	8619	Participants	Swim pools are open to the public during the summer
Senior Programs	Fruitridge Community Center	1563	Participants (instances of care)	Recreation programs and hot lunches for senior citizens.
Special Interest Classes	Various	143	Participants	Various special interest classes such as music, arts and crafts
Swim Lessons	Fruitridge Aquatic Center and Rutter Swim Center	833	Participants	Swim lessons offered for all levels and ages
T-Ball	Olde Florintown Park	168	Participants	Softball program offered to children
Tennis Lessons	Vintage Park	69	Participants	Tennis lessons for youth and adults
Volleyball Leagues	Rizal Community Center	327	Participants	Adult volleyball leagues
Youth Basketball	Florin High School and Rizal Community Center	86	Participants	Youth basketball clinic and league

Southgate Recreation and Park District  
Equipment List  
June 30, 2012

Attachment E.1.

Equipment	Serial Number	Date Acquired	Original Cost	Useful Life	Book Value 6/30/12
1987 Ford Truck - 1/2 Ton	1FTDF15Y1HPA95921	8/20/1987	9,184	7	-
1988 Ford 1/2 Ton Truck	1FTEF15Y9JPA94199	12/31/1988	10,445	7	-
1988 Ford 3/4 Ton Utility	1FTHF25M9JPB70973	12/31/1988	18,885	7	-
1988 Ford F250 Truck	1FTHF25H7JPA38183	3/25/1993	5,800	7	-
1989 Ford 350 Flat Bed Dump	2FTJW35M9KCA52125	1/17/1989	22,810	7	-
1989 Ford Bronco	1FMEU15NOKLB32242	6/22/1989	16,757	7	-
1990 Ford F250 Truck - 3/4 Ton	1FTEF25N2LPA86055	3/27/1990	12,853	7	-
1990 Truck Ford F150	1FTDF15Y8LPB49269	9/26/1990	11,989	7	-
1991 Ford F150 Truck - Long Bed	1FTDF15YXMPA8991	6/28/1991	12,574	7	-
1991 Ford F150 Truck - Short Bed	1FTDF15Y9MPA93425	6/28/1991	10,742	7	-
1992 Ford F150 Truck - Short Bed	1FTDF15YOMPA93409	6/28/1991	10,742	7	-
1995 Ford F450 Super Duty	1FDLF47G8SEA06474	1995	27,533	7	-
1997 Ford F150 Truck	1FTDF1723VKB78266	10/16/1996	14,502	7	-
1999 Ford F450 Truck	1FDXF46SXEB26047	1998/99	31,444	7	-
2002 Gem - Electric Car	5ASAK27422F022743	3/31/2003	5,890	7	-
2003 Ford F-150 Truck	2FTRF17LXCA16926	8/18/2003	19,015	7	-
2003 Ford F-250 Truck	1FTNF20L53EA73804	8/18/2003	20,023	7	-
2005 Ford F150 Truck	1FTRF12W15NA5586	12/13/2004	14,009	7	(0)
2005 Ford F150 Truck	1FTRF12W75NB8126	6/23/2005	14,436	7	-
2005 Ford F150 Truck	1FTRF12W75NB81264	6/23/2005	14,436	7	-
2006 Ford F150 Truck	1FTRF12286NA87456	1/23/2006	13,506	7	-
2006 Ford F150 Truck	1FTRF12286NA87457	1/23/2006	13,506	7	-
2006 Ford Van		5/3/2006	17,185	7	2,046
2007 Ford F250	1FTNF205X7EA52308	7/26/2006	17,238	7	2,668
2008 Ford F150 Truck	1FTRF12218KE56017	6/6/2008	14,337	7	5,974
2008 Ford F150 Truck	1FTRF12238KE56018	6/6/2008	14,337	7	5,974
2010 Ford F250 Truck	1FTBF2A65BEA16108	5/28/2010	19,184	7	13,474
61" Scag 27 HP Mower		5/14/2004	7,958	7	-
Avaya Telephone System-Florin Creek Center		2/28/2009	6,030	10	-
Bear Cat Chipper	704320	5/31/2007	12,606	7	3,452
Bobcat 843 Skid Steer	5026-M-22249	10/30/1992	9,967	7	-
CAD Workstation		3/16/2005	4,232	5	(0)
Carrier Trailer	4ZECF202861019788	8/23/2006	3,119	7	446
Camera System - Florin Creek Recreation Center		12/23/2008	7,752	7	-
Camera System - Rizal Community Center		7/7/2008	9,990	7	-
Computer Equipment		6/20/2000	6,056	5	-
Computer Equipment		6/20/2000	7,410	5	-
Computer Network (Main Office)	Various	7/1/2000	9,628	5	-
Computer Network Software Upgrades	Various	3/31/2002	84,442	5	-
Computer Software Class	Various	4/21/2006	46,925	5	-
Diving Board & Stand - Rutter Swim Center		1/31/2007	10,919	7	2,470
Dump Trailer	4P5DT142761078407	1/13/2006	7,629	7	545
Encore Program & Enhance		6/30/2004	6,357	5	-
Executive Desk		9/30/1983	8,870	5	-
Ford F150 Truck	1FTEF15Y9JPA94199	6/22/1988	10,445	7	-
Ford F-150 Truck	1FTRF17W62NB62114	7/15/2002	17,775	7	-
Ford F350	2FTJF35M1KCA80498	3/9/1989	16,950	7	-
Ford F350 Truck	2FTJW35M9KCA52125	1/17/1989	22,810	7	-
Genie Lift		10/28/2005	6,726	7	320

Southgate Recreation & Park District  
 Land Values  
 June 30, 2012

PARCEL NUMBER	RESOLUTION		SUBDIVISION	TYPE OF LAND	ACRES	VALUE	TOTAL	LOCATION/ADDRESS
	NUMBER	DATE				PER ACRE	VALUE	
020-0088-011	78-549	05/08/78	JACK DAVIS	JACK DAVIS PARK	0.12	\$20,000	\$2,400	4049 43RD STREET
020-0088-012	78-549	05/08/78	JACK DAVIS	JACK DAVIS PARK	0.12	\$20,000	\$2,400	43RD STREET
020-0158-001	78-549	05/08/78	JACK DAVIS	JACK DAVIS PARK	0.12	\$20,000	\$2,400	44TH STREET/16TH AVENUE
020-0158-002	78-549	05/08/78	JACK DAVIS	JACK DAVIS PARK	0.12	\$20,000	\$2,400	44TH STREET/16TH AVENUE
020-0158-003	78-549	05/08/78	JACK DAVIS	JACK DAVIS PARK	0.12	\$20,000	\$2,400	44TH STREET/16TH AVENUE
020-0158-004	78-549	05/08/78	JACK DAVIS	JACK DAVIS PARK	0.12	\$20,000	\$2,400	44TH STREET/16TH AVENUE
026-0024-008			FRUITRIDGE	COMMUNITY PARK	18.00	\$20,000	\$360,000	MENDOCINO BLVD
026-0041-002	77-89	01/24/77	FRUITRIDGE	COMMUNITY PARK	0.51	\$20,000	\$10,200	EAST 35TH AVE./3960 FRUITRIDGE
026-0041-026	77-521	05/23/77	FRUITRIDGE	COMMUNITY PARK	3.84	\$18,229	\$70,000	EAST OF 35TH AVENUE
026-0041-027	77-82	01/24/77	FRUITRIDGE	COMMUNITY PARK	4.54	\$20,000	\$90,800	FRUITRIDGE ROAD
026-0041-028	78-86	01/16/78	FRUITRIDGE	COMMUNITY PARK	0.52	\$20,000	\$10,400	FRUITRIDGE ROAD
026-0273-041	83-65	10/20/06	FRUITRIDGE	COMMUNITY PARK	0.77	\$20,000	\$15,400	GADDI COURT
037-0224-022		10/30/81	FOUNTAIN PLAZA	PARK PLAY AREA	0.84	\$20,000	\$16,800	EL PARISIO AVENUE
037-0252-003	83-65	10/20/06	FRUITRIDGE	PACIFIC PARK	0.40	\$12,000	\$4,800	41ST STREET/PACIFIC SCHOOL
037-0261-025	83-65	10/20/06	FRUITRIDGE	PACIFIC PARK	0.95	\$20,000	\$19,000	41ST STREET/PACIFIC SCHOOL
037-0321-001		01/10/64	FRUITRIDGE	RAINBOW PARK	0.50	\$20,000	\$10,000	MARTIN LUTHER KING/41ST AVENUE
037-0321-002		01/10/64	FRUITRIDGE	RAINBOW PARK	0.35	\$20,000	\$7,000	MARTIN LUTHER KING/41ST AVENUE
037-0321-004	10/35	12/07/10	FRUITRIDGE	RAINBOW PARK (GARDEN)	0.39	\$40,000	\$15,600	3901 42ND AVENUE
037-0321-005		01/10/64	FRUITRIDGE	RAINBOW PARK	0.50	\$20,000	\$10,000	MARTIN LUTHER KING/41ST AVENUE
039-0011-049	75-11/72-1'	12/16/75	NICHOLAS PARK	PLAY EQUIP/BASEBALL FIELI	9.54	\$17,000	\$162,180	47TH ST. & 50TH AVE.
039-0054-002			BOWLING GREEN	PARK SITE	4.91	\$20,000	\$98,200	4125 49TH AVENUE
039-0072-002			BOWLING GREEN	PARK SITE	1.88	\$20,000	\$37,600	WESLEY AVE./49TH AVE.
042-0091-019	67-07	08/30/67	SKY PARK	PARKSITE	3.86	\$20,000	\$77,200	5430 NORTH PARKWAY
	69-21	04/06/70	KENNEDY PARK	KENNEDY PARK	0.00	\$10,000	\$0	BRIGGS DRIVE
043-0240-089			KENNEDY PARK	KENNEDY PARK	1.39	\$10,000	\$13,900	CHRIS AVENUE

Southgate Recreation & Park District  
Land Values  
June 30, 2012

PARCEL NUMBER	RESOLUTION NUMBER	DATE	SUBDIVISION	TYPE OF LAND	ACRES	VALUE PER ACRE	TOTAL VALUE	LOCATION/ADDRESS
050-0051-007		05/01/75	CROFOOT PARK	PARKSITE	2.00	\$10,000	\$20,000	CIRCLE PARKWAY
050-0084-001	N/A	05/01/75	ROYAL PARK	PARKSITE	2.67	\$12,000	\$32,040	B & C PARKWAY
050-0263-004			FLORIN CREEK	ACCESS TO FLORIN CREEK	0.15	\$25,000	\$3,750	7601 CIRCLE PARKWAY
050-0301-006			HAMPTON PARK	PARK SITE	2.50	\$25,000	\$62,500	FLORIN MALL DR.
050-0301-007			HAMPTON PARK	PARK SITE	5.00	\$25,000	\$125,000	FLORIN MALL DR./ORANGE AVE.
050-0301-013	77-46	04/18/78	RIZAL	COMM. CENTER	4.86	\$25,000	\$121,500	7320 FLORIN MALL DR.
050-0301-032			RIZAL	PLAY AREA	1.38	\$25,000	\$34,500	FLORIN MALL DR.
050-0321-004			FLORIN CREEK PARK UNDEVELOPED SITE		2.34	\$25,000	\$58,500	7440 PERSIMMON AVENUE
050-0321-016			FLORIN CREEK PARK COMMUNITY CENTER		11.90	\$25,000	\$297,500	7468 PERSIMMON AVENUE
050-0323-009			SHELDON PARK	TENNIS COURTS	2.35	\$25,000	\$58,750	6000 ORANGE AVENUE
050-0323-011			SHELDON PARK	BIKE TRAIL	2.40	\$25,000	\$60,000	6000 ORANGE AVENUE
050-0323-012			SHELDON PARK	BALL FIELD	3.35	\$25,000	\$83,750	6000 ORANGE AVENUE
050-0323-013			SHELDON PARK	MODEL AIRPLANE AREA	0.35	\$25,000	\$8,750	6000 ORANGE AVENUE
050-0323-016			SHELDON PARK	OFFICE/PLAY GROUND	4.70	\$28,336	\$133,179	6000 ORANGE AVENUE
051-0010-070			FLORIN CREEK TRAIL BIKEWAY		1.22	\$30,000	\$36,600	STOCKTON BLVD./ORANGE AVE.
051-0120-030			DEL CORONADO					
051-0410-083	77-27	12/06/77	RUTTER	PARK SITE	4.39	\$20,000	\$87,800	PALMERHOUSE DR
051-0410-084	77-27	12/06/77	RUTTER	PARK SITE	1.16	\$20,000	\$23,200	PALMERHOUSE DR
051-0410-085	77-27	12/06/77	RUTTER	PARK SITE	1.01	\$20,000	\$20,200	PALMERHOUSE DR
051-0560-050	87-158	06/07/88	SCOTTSDALE MEADOWS LANDSCAPE CORRIDOR		0.50	\$20,000	\$10,000	GERBER RD.
064-0040-028	80-07	08/04/80	OLD FLORIN TOWN	PARK SITE	6.08	\$25,000	\$152,000	FLORIN & McCOMBER RD
064-0050-008	79-46/55	05/06/80	OLD FLORIN TOWN	PARKING LOT/BBALL COURT	1.96	\$25,000	\$49,000	FLORIN & McCOMBER RD
064-0050-009	08-24	09/29/08	OLD FLORIN TOWN	PARKING LOT	0.42	\$550,095	\$230,490	8377 FLORIN RD
065-0041-073		11/17/1995	SUNRISE FLORIN	COMMUNITY CENTER	1.35	\$60,000	\$81,000	FLETCHER FARM DR.

Southgate Recreation & Park District  
Land Values  
June 30, 2012

PARCEL NUMBER	RESOLUTION		SUBDIVISION	TYPE OF LAND	ACRES	VALUE PER ACRE	TOTAL	
	NUMBER	DATE					VALUE	LOCATION/ADDRESS
065-0041-075			SUNRISE FLORIN	COMMUNITY CENTER	0.65	\$60,000	\$39,000	FLETCHER FARM DR.
065-0210-026			SUNRISE FLORIN	PARK SITE	4.95	\$26,500	\$131,175	FLETCHER FARM DR.
065-0052-006	07-29	1/15/2008	NORTH VINEYARD S'	OPEN SPACE (PORTION)	2.91	\$120,000	\$349,200	ELDER CREEK
065-0052-006	07-29	1/15/2008	NORTH VINEYARD S'	PARK (PORTION)	0.55	\$120,000	\$66,000	VINEYARD CREEK PARK
065-0052-023	07-29	1/15/2008	NORTH VINEYARD S'	PARK (PORTION)	6.38	\$120,000	\$765,600	VINEYARD CREEK PARK
065-0052-023	07-29	1/15/2008	NORTH VINEYARD S'	OPEN SPACE (PORTION)	3.71	\$120,000	\$445,200	ELDER CREEK
065-0052-030	07-29	1/15/2008	NORTH VINEYARD S'	OPEN SPACE	1.38	\$120,000	\$165,600	ELDER CREEK
065-0052-031	07-29	1/15/2008	NORTH VINEYARD S'	OPEN SPACE	1.10	\$120,000	\$132,000	ELDER CREEK
065-0080-006	07-29	1/15/2008	NORTH VINEYARD S'	OPEN SPACE	0.98	\$120,000	\$117,600	ELDER CREEK
065-0080-045	07-29	1/15/2008	NORTH VINEYARD S'	OPEN SPACE	5.02	\$120,000	\$602,400	ELDER CREEK
065-0080-045	07-29	1/15/2008	NORTH VINEYARD S'	PARK	0.75	\$120,000	\$90,000	VINEYARD CREEK PARK
065-0060-020	07-29	1/15/2008	NORTH VINEYARD S'	CREEK	2.23	\$120,000	\$267,600	ELDER CREEK
066-0100-066	87-28	08/25/87	G. DUNMORE	WETLANDS PARK	32.88	\$11,000	\$361,680	EXCELSIOR ROAD
066-0120-082	10-33	11/02/10	VINEYARD POINT	LANDSCAPE CORRIDOR	0.56	\$40,000	\$22,400	GERBER RD & DIAMOND RANCH DR
066-0130-058	10-33	11/02/10	VINEYARD POINT	LANDSCAPE CORRIDOR	0.14	\$40,000	\$5,600	GERBER RD & DIAMOND RANCH DR
115-0040-073			TAMARINDO	LANDSCAPE CORRIDOR	0.22			ELK GROVE-FLORIN RD/TIOGAWOODS DR
115-0040-074			TAMARINDO	LANDSCAPE CORRIDOR	0.08			ELK GROVE-FLORIN RD/TIOGAWOODS DR
115-0120-002	07-25	12/18/07	VINTAGE	VINTAGE PARK	2.39	\$287,044	\$686,034	ELK GROVE-FLORIN & BRITTANY PARK DR
115-0120-003	88-51	10/04/88	VINTAGE	VINTAGE PARK	3.00	\$60,000	\$180,000	HELMSDALE/VINTAGE PARK DR
115-0120-004	88-51	10/04/88	VINTAGE	LANDSCAPE CORR.	0.50	\$30,000	\$15,000	CALVINE RD/HARDESTER DR
115-0120-043			VINTAGE	BRITTANY PKWY (TLLTSON)	0.14	\$30,000	\$4,200	BRITTANY PARK DRIVE
115-0120-046	86-65	12/02/86	VINTAGE	BRITTANY PKWY (TLLTSON)	3.58	\$60,000	\$214,800	BRITTANY PARK DR
115-0120-052	85-108	05/06/86	DANBURY PARK	CALVINE DAIRY PARK	2.56	\$60,000	\$153,600	VINTAGE PARK DR.
115-0120-053	84-67	02/05/85	VINTAGE	VINTAGE PARK	4.79	\$60,000	\$287,400	VINTAGE PARK DRIVE

Southgate Recreation & Park District  
Land Values  
June 30, 2012

PARCEL NUMBER	RESOLUTION		SUBDIVISION	TYPE OF LAND	ACRES	VALUE PER ACRE	TOTAL	
	NUMBER	DATE					VALUE	LOCATION/ADDRESS
115-0130-017	86-16	08/05/86	LARCHMONT	TILLOTSON PKWY	2.14	\$60,000	\$128,400	POWER INN ROAD/MEADOWHAVEN
115-0130-018	86-16	08/05/86	LARCHMONT	TILLOTSON PKWY	1.54	\$60,000	\$92,400	MEADOWHAVEN
115-0130-019	86-16	08/05/86	LARCHMONT	TILLOTSON PKWY	1.76	\$60,000	\$105,600	MEADOWHAVEN
115-0130-031	91-31		COUNTRYSIDE	COMM. PARK	11.89	\$60,000	\$713,400	POWER INN RD/CALVINE RD
115-0130-044	91-31		COUNTRYSIDE	COMM. PARK	10.50	\$60,000	\$630,000	CALVINE RD
115-0130-051	86-16	08/05/86	LARCHMONT	COMM. PARK	12.52	\$60,000	\$751,200	MEADOWHAVEN
115-0142-034			COUNTRYSIDE	LANDSCAPE CORRIDOR	0.19	\$30,000	\$5,700	NEW POINT DRIVE
115-0142-035				BUSTED FLAT RANCI PARKSITE	4.918	\$100,000	\$491,800	HARDESTER DR
115-0261-016				SOUTHWOODS NO. 1 PARK SITE	1.04	\$30,000	\$31,200	VALLEY WOODS DR.
115-0261-017				SOUTHWOODS NO. 1 PARK SITE	1.27	\$30,000	\$38,100	VALLEY WOODS DR.
115-0340-002	85-31	10/15/85	SUNRISE GREENS	NORMAN WATERS PARK	6.20	\$60,000	\$372,000	ELSIE AVENUE/SUNRISE GREENS
115-0360-003				SOUTHWOODS NO. 3 LANDSCAPE CORRIDOR	0.74	\$30,000	\$22,200	8673 PACIFIC HILLS WAY
115-0390-017			SOUTHWOODS	LANDSCAPE CORRIDOR	0.30	\$30,000	\$9,000	TIOGAWOODS DRIVE
115-0390-018			SOUTHWOODS	LANDSCAPE CORRIDOR	0.10	\$30,000	\$3,000	TIOGAWOODS DRIVE
115-0390-019			SOUTHWOODS	LANDSCAPE CORRIDOR	0.02	\$30,000	\$600	TIOGAWOODS DRIVE
115-0490-083	86-13	07/01/86	COUNTRYSIDE	LANDSCAPE CORRIDOR	0.11	\$28,000	\$3,136	POWER INN
115-0490-084	86-13	07/01/86	COUNTRYSIDE	LANDSCAPE CORRIDOR	0.09	\$30,000	\$2,610	POWER INN
115-0490-085	86-13	07/01/86	COUNTRYSIDE	LANDSCAPE CORRIDOR	0.06	\$30,000	\$1,770	POWER INN AT AUBERRY
115-0510-010			COUNTRYSIDE	TILLOTSON PARKWAY	0.25	\$30,000	\$7,500	TRIMMER WAY/TECOPA WAY
115-0510-076			COUNTRYSIDE	TOBY JOHNSON PARK	5.77	\$60,000	\$346,200	CUTLER WAY/BARON WAY
115-0550-049				LANDSCAPE CORRIDOR	0.07			ELSIE AVE/IONA WAY
115-0610-110	90-132	03/19/91	KENSINGTON VILLAC	LANDSCAPE CORRIDOR	0.19	\$29,500	\$5,605	LEMAS/CARLISLE-E.G. FLORIN RD.
115-0610-112	90-132	03/19/91	KENSINGTON VILLAC	LANDSCAPE CORRIDOR	0.10	\$29,500	\$2,832	LEMAS ROAD/ELK GROVE FLORIN RD.

Southgate Recreation & Park District  
Land Values  
June 30, 2012

PARCEL NUMBER	RESOLUTION NUMBER	DATE	SUBDIVISION	TYPE OF LAND	ACRES	VALUE PER ACRE	TOTAL VALUE	LOCATION/ADDRESS
115-0690-013	85-108	05/06/86	VINTAGE	DANBURY PKWY (TLLTSON)	0.86	\$29,500	\$25,400	BARCHETTA COURT/MARMON WAY
115-0720-032			COUNTRYSIDE	TILLT PKWY/SEWER EASEME	2.14	\$30,000	\$64,200	MARION OAKS COURT/SPENGLER
115-0730-001	86-65	12/02/86	BRITTANY PARK	LANDSCAPE CORRIDOR	0.47	\$28,632	\$13,457	BRITTANY PARK DR./E.G. FLORIN
115-0730-079			BRITTANY PARK	BRITTANY PKWY (TLLTSON)	1.79	\$60,000	\$107,400	BRITTANY PARK DR.
115-0770-001			VINTAGE MEADOWS	LANDSCAPE CORRIDOR	0.33	\$30,000	\$9,900	CALVINE RD./VINTAGE PARK DR.
115-0810-013			DANBURY PARK	TILLOTSON PARKWAY	0.74	\$60,000	\$44,400	ORANMORE COURT/S. PACIFIC R.R.
115-0810-014	88-20	08/02/88	DANBURY PARK	ILLA COLLIN PARK	0.14	\$30,000	\$4,200	8320 FINTOWN CT.
115-0810-015	85-129	04/21/87	DANBURY PARK	ILLA COLLIN PARK	4.15	\$60,000	\$249,000	VINTAGE PARK DRIVE/FINTOWN CT.
115-0810-019			DANBURY PARK	ILLA COLLIN PARK	0.04	\$30,000	\$1,200	FINTOWN COURT
115-0810-021			DANBURY PARK	ILLA COLLIN PARK	0.12	\$30,000	\$3,600	FINTOWN COURT
115-0810-022	88-20	8/2/1988	DANBURY PARK	ILLA COLLIN PARK	0.02	\$30,000	\$600	FINTOWN COURT
115-0810-024	88-20	8/2/1988	DANBURY PARK	ILLA COLLIN PARK	0.02	\$30,000	\$600	FINTOWN COURT
115-0810-027			DANBURY PARK	ILLA COLLIN PARK	0.07	\$30,000	\$2,100	FINTOWN COURT
115-0810-029			DANBURY PARK	ILLA COLLIN PARK	0.03	\$30,000	\$900	FINTOWN COURT
115-0830-066	87-56	12/01/87	COTTONWOOD COU	COTTONWOOD PARK	1.80	\$60,000	\$108,000	WOLFBORO CT./WILLOWGROVE
115-0860-018	88-93	01/03/89	COUNTRYSIDE #2	TILLOTSON PARKWAY	0.002	\$30,000	\$60	OAK LANDING COURT
115-0860-019	88-93	01/03/89	COUNTRYSIDE #2	TILLOTSON PARKWAY	0.003	\$30,000	\$90	OAK LANDING COURT
115-0860-031	88-93	01/03/89	COUNTRYSIDE #2	TILLOTSON PARKWAY	0.005	\$30,000	\$150	HEATHER GROVE COURT
115-0860-032	88-93	01/03/89	COUNTRYSIDE #2	TILLOTSON PARKWAY	0.006	\$30,000	\$180	HEATHER GROVE COURT
115-0860-129			COUNTRYSIDE #2	LANDSCAPE CORRIDOR	0.52	\$30,000	\$15,690	POWER INN ROAD
115-0970-010			COUNTRYSIDE	TILLT PKWY/SEWER EASEME	2.23	\$60,000	\$133,800	PICTOR CT./TASMAN CT.
115-0970-089			COUNTRYSIDE	TILLOTSON PARKWAY	0.68	\$29,500	\$20,060	BERINGER COURT
115-0980-016	87-79	02/02/88	COUNTRYSIDE #7	TILLT PKWY/SEWER EASEME	2.85	\$60,000	\$171,000	SONOMA HILLS WAY
115-1020-001	88-35	09/06/88	COUNTRYSIDE #9	LANDSCAPE CORRIDOR	0.64	\$30,000	\$19,200	CALVINE RD./CLIFFCREST



Southgate Recreation & Park District  
Land Values  
June 30, 2012

PARCEL NUMBER	RESOLUTION NUMBER	DATE	SUBDIVISION	TYPE OF LAND	ACRES	VALUE PER ACRE	TOTAL VALUE	LOCATION/ADDRESS
115-1040-021			COTTONWOOD	COTTONWOOD PARK	0.26	\$60,000	\$15,600	WILLOWGROVE WAY
115-1050-033			NOTTINGHAM	VINTAGE PARK SITE/SOCCER	2.51	\$60,000	\$150,600	VINTAGE PARK DRIVE/HELMSDALE
115-1060-022			NOTTINGHAM	LANDSCAPE CORRIDOR	0.08	\$30,000	\$2,400	E.G. FLORIN RD./BRIDALSMITH
115-1060-023			NOTTINGHAM	LANDSCAPE CORRIDOR	0.25	\$30,000	\$7,500	E.G. FLORIN RD.
115-1070-052			DANBURY PARK	DANBURY PARKWAY	2.53	\$30,000	\$75,900	MONTREUX WAY/DEVON HILL CT.
115-1130-066	88-198	06/06/88	CAMBRIDGE SOUTH	LANDSCAPE CORRIDOR	0.23	\$30,000	\$6,900	LENHART RD/POWER INN
115-1140-102			COUNTRYSIDE #10	LANDSCAPE CORRIDOR	0.53	\$30,000	\$15,900	CALVINE ROAD/CLIFFCREST DR.
115-1150-022	91-31		COUNTRYSIDE #10	LANDSCAPE CORRIDOR	0.31	\$30,000	\$9,300	AUBERRY ROAD/MAPLE TRAILS WY
115-1150-023			COUNTRYSIDE #10	LANDSCAPE CORRIDOR	0.07	\$30,000	\$2,100	AUBERRY ROAD/MAPLE TRAILS WY
115-1150-024			COUNTRYSIDE #10	LANDSCAPE CORRIDOR	0.17	\$30,000	\$5,100	CALVINE ROAD/AUBERRY DR.
115-1150-041			COUNTRYSIDE #10	LANDSCAPE CORRIDOR	0.25	\$30,000	\$7,500	INSKIP DRIVE/AUBERRY ROAD
115-1150-044			COUNTRYSIDE #10	LANDSCAPE CORRIDOR	0.20	\$30,000	\$6,000	CALVINE ROAD/AUBERRY ROAD
115-1160-050	90-69	10/16/90	HONEY CREEK	LANDSCAPE CORRIDOR	0.07	\$30,000	\$2,100	GERBER/LEMON TEA DR.
115-1160-051	90-69	10/16/90	HONEY CREEK	LANDSCAPE CORRIDOR	0.11	\$30,000	\$3,300	GERBER/LEMON TEA DR.
115-1180-093	88-47	10/03/89	SUNRISE WILLOWOO PARK SITE		1.53	\$30,000	\$45,900	IONA WAY/SUMMER SUNSET DR.
115-1190-050			GLENWOOD	BUSTED FLAT RANCH PK	0.68	\$30,000	\$20,400	HARDESTER DR.
115-1190-051			GLENWOOD	BUSTED FLAT RANCH PK	0.42	\$30,000	\$12,600	NO ADDRESS
115-1200-001	88-72	11/22/1988	GLENWOOD NO. 1	LANDSCAPE CORRIDOR	0.03	\$30,000	\$1,020	CALVINE RD./HARDESTER
115-1200-091			GLENWOOD NO.3	LANDSCAPE CORRIDOR		\$30,000	\$0	
115-1270-055			COUNTRYSIDE #11	LANDSCAPE CORRIDOR	0.30	\$30,000	\$9,000	POWER INN ROAD

Southgate Recreation & Park District  
 Land Values  
 June 30, 2012

PARCEL NUMBER	RESOLUTION NUMBER	DATE	SUBDIVISION	TYPE OF LAND	ACRES	VALUE PER ACRE	TOTAL VALUE	LOCATION/ADDRESS
115-1270-056			COUNTRYSIDE #12	LANDSCAPE CORRIDOR	0.32	\$30,000	\$9,600	LLANOVISTA
115-1270-058			COUNTRYSIDE #13	LANDSCAPE CORRIDOR	0.48	\$30,000	\$14,400	CALVINE ROAD
115-1280-084			CALVINE STATION	PARK SITE	1.10	\$30,000	\$33,000	CALVINE/NEW POINT
115-1280-085			CALVINE STATION	LANDSCAPE CORRIDOR		\$30,000	\$0	CALVINE/NEW POINT
115-1280-086			CALVINE STATION	LANDSCAPE CORRIDOR		\$30,000	\$0	CALVINE/NEW POINT
115-1290-050			CALVINE STATION	PARK SITE		\$60,000		CALVINE/NEW POINT
115-1540-028	97-52	10/21/1997	GLENWOOD #4	LANDSCAPE CORRIDOR	0.25	\$30,000	\$7,500	KEECH CT
115-1540-029	97-52	10/21/1997	GLENWOOD #4	LANDSCAPE CORRIDOR	0.25	\$30,000	\$7,500	ORELLI CT
115-1540-030	97-52	10/21/1997	GLENWOOD #4	LANDSCAPE CORRIDOR	0.25	\$30,000	\$7,500	ORELLI CT
115-1540-031	97-52	10/21/1997	GLENWOOD #4	LANDSCAPE CORRIDOR	0.25	\$30,000	\$7,500	FLANNERY WY
115-1700-040	02-116	3/17/2003	TAMARINDO	PARK SITE	4.09	\$125,000	\$511,625	TIOGAWOODS
115-1700-041	02-73	11/5/2002	TAMARINDO	LANDSCAPE CORRIDOR	0.31	\$62,500	\$19,375	ELK GROVE-FLOREN RD/TIOGAWOODS
115-1700-042	02-73	11/5/2002	TAMARINDO	LANDSCAPE CORRIDOR	0.26	\$62,500	\$16,250	ELK GROVE-FLOREN RD/TIOGAWOODS
115-1700-043	02-73	11/5/2002	TAMARINDO	LANDSCAPE CORRIDOR	0.07	\$62,500	\$4,375	ELK GROVE-FLOREN RD/TIOGAWOODS
115-1710-112	02-73	11/5/2002	TAMARINDO	LANDSCAPE CORRIDOR	1.64	\$62,500	\$102,500	ELK GROVE-FLOREN RD/TIOGAWOODS
115-1750-047	3-36	10/7/2003	TAMARINDO	LANDSCAPE CORRIDOR	0.27	\$62,500	\$16,875	GERBER ROAD
115-1750-048	3-36	10/7/2003	TAMARINDO	LANDSCAPE CORRIDOR	0.04	\$62,500	\$2,500	GERBER ROAD
115-1730-079	03-124	4/6/2004	HARDESTER	LANDSCAPE CORRIDOR	0.79	\$62,500	\$49,375	CALVINE/ARDITH
115-1740-043	04-02	7/6/2004	WINDGATE SUBDIVISION	LANDSCAPE CORRIDOR	0.23	\$125,000	\$28,750	POWER INN ROAD/LENHART ROAD
115-2020-028	09-76	1/5/2010	BOULDER GLEN	LANDSCAPE CORRIDOR	0.084	\$50,000	\$4,200	CALVINE RD/SHORT RD
115-404-04	87-05	07/21/87	JANSSEN	ADDITION TO SOUTHWOODS	0.80	\$29,500	\$23,600	VALLEY WOODS DR
121-0090-033			CHURCHILL DOWNS	PARK SITE	3.81	\$60,000	\$278,280	
121-0090-034			CHURCHILL DOWNS	PARK SITE				
121-0830-070	02-90	1/7/2003	CHURCHILL DOWN #:	LANDSCAPE CORRIDOR	0.02	\$62,500	\$1,250	WATERMAN RD/DERSINGHAM

Southgate Recreation & Park District  
Land Values  
June 30, 2012

PARCEL NUMBER	RESOLUTION		SUBDIVISION	TYPE OF LAND	ACRES	VALUE	TOTAL	LOCATION/ADDRESS
	NUMBER	DATE				PER ACRE	VALUE	
121-0920-114	02-90	1/7/2003	CHURCHILL DOWN #	LANDSCAPE CORRIDOR	0.2	\$62,500	\$12,500	WATERMAN RD/DERSINGHAM
121-0930-091	02-90	1/7/2003	CHURCHILL DOWN #	LANDSCAPE CORRIDOR	0.28	\$62,500	\$17,500	WATERMAN RD/DERSINGHAM
121-0930-092	02-90	1/7/2003	CHURCHILL DOWN #	LANDSCAPE CORRIDOR	0.14	\$62,500	\$8,750	WATERMAN RD/DYSART DR
121-0100-007	96-65		MEADOW BROOK#4	LANDSCAPE CORRIDOR	1.87	\$30,000	\$33,000	E.G FLORIN
121-0810-001		8/17/1999	ROBBINS VILLAGE	PARK SITE	2.61		\$33,000	
121-0810-058		8/17/1999	ROBBINS VILLAGE	PARKWAY				
121-0810-060		8/17/1999	ROBBINS VILLAGE	PARKWAY				
121-0100-018	91-65		CHURCHILL DOWNS	LANDSCAPE CORRIDOR		\$30,000	\$0	CALVINE ROAD
121-0100-021	91-65		CHURCHILL DOWNS	LANDSCAPE CORRIDOR		\$30,000	\$0	CALVINE ROAD
121-0100-046	91-01		CHURCHILL DOWNS	LANDSCAPE CORRIDOR	0.43	\$30,000	\$12,900	VINTAGE PK DR/E.G. FLORIN - NE
121-0100-048	91-01		CHURCHILL DOWNS	LANDSCAPE CORRIDOR	0.33	\$30,000	\$9,900	VINTAGE PK DR/E.G. FLORIN - SE
121-0100-056		2/13/1997	MEADOWBROOK #4	LANDSCAPE CORRIDOR	0.67	\$38,553	\$25,753	CAYMUS DRIVE
121-0100-057		2/13/1997	MEADOWBROOK #5	LANDSCAPE CORRIDOR	0.19	\$38,553	\$7,364	CAYMUS DRIVE
121-0110-032			CHURCHILL DOWNS	COMM. PARK CENTRAL	4.35	\$60,000	\$261,000	VINTAGE PARK DRIVE
121-0110-037	88-141	12/05/89	CHURCHILL DOWNS	COMM. PARK CENTRAL	1.45	\$60,000	\$87,000	VINTAGE PARK DRIVE
121-0120-002		Dec-07	CHURCHILL DOWNS	PARK	2.39		\$686,034	ELK GROVE-FLORIN/BRITTANY PARK DR
121-0120-005			VINEYARD RANCH	LANDSCAPE CORRIDOR	0.451	\$30,000	\$13,530	
121-0120-006			VINEYARD RANCH	LANDSCAPE CORRIDOR		\$30,000	\$0	
121-0120-014			BOULDER GLEN #2	PARK SITE	1.04	\$60,000	\$62,400	ROBBINS ROAD
121-0120-015			BOULDER GLEN #2	TILLOTSON PARKWAY	0.25	\$30,000	\$7,500	ROBBINS ROAD
121-0120-018			BOULDER GLEN #2	LANDSCAPE CORRIDOR	0.22	\$30,000	\$6,600	ROBBINS ROAD
121-0290-053	88-101	02/07/89	SUNRISE VINEYARD	LANDSCAPE CORRIDOR	0.04	\$30,000	\$1,320	VINTAGE PARK DRIVE/PINOT NOIR
121-0290-088	88-101	02/07/89	SUNRISE VINEYARD	LANDSCAPE CORRIDOR	0.11	\$30,000	\$3,300	VINTAGE PARK /ANGELICA RD.

Southgate Recreation & Park District  
Land Values  
June 30, 2012

PARCEL NUMBER	RESOLUTION		SUBDIVISION	TYPE OF LAND	ACRES	VALUE	TOTAL	LOCATION/ADDRESS
	NUMBER	DATE				PER ACRE	VALUE	
121-0300-171			CHURCHILL DOWNS	LANDSCAPE CORRIDOR	0.25	\$30,000	\$7,500	CRESTA BLANCA CT./BOEGER
121-0310-159	89-81	12/05/89	CHURCHILL DOWNS	LANDSCAPE CORRIDOR	0.20	\$30,000	\$6,000	STAG'S LEAP CT./MONTEVINA
121-0320-067	88-101	02/07/89	SUNRISE VINEYARD	LANDSCAPE CORRIDOR	0.01	\$30,000	\$300	CAYMUS/VINTAGE PK DR.
121-0320-068	88-101	02/07/89	SUNRISE VINEYARD	LANDSCAPE CORRIDOR	0.06	\$30,000	\$1,800	CAYMUS/MIRASSOU CT
121-0330-075	88-19	08/02/88	SUNRISE VINEYARD	LANDSCAPE CORRIDOR	0.24	\$30,000	\$7,170	EMSDALE WY/CAYMUS
121-0330-077	88-19	08/02/88	SUNRISE VINEYARD	CHURCHILL MINI PARK	1.34	\$60,000	\$80,400	VINTAGE PARK DRIVE/CAYMUS
121-0330-078	88-19	08/02/88	SUNRISE VINEYARD	LANDSCAPE CORRIDOR	0.09	\$30,000	\$2,700	CAYMUS/CANAL
121-0340-087			SUNRISE VINEYARD	LANDSCAPE CORRIDOR	0.25	\$30,000	\$7,500	VINTAGE PK/CARDALE TO VENTOR
121-0340-088			SUNRISE VINEYARD	LANDSCAPE CORRIDOR	0.04	\$30,000	\$1,200	VINTAGE PK/MODELS TO CARDALE
121-0350-025	89-128	04/03/90	CHURCHILL DOWNS	LANDSCAPE CORRIDOR	0.51	\$30,000	\$15,300	VINTAGE PK/CANAL TO MONTEVINA
121-0360-047			CHURCHILL DOWNS	TILLOTSON PARKWAY	0.36	\$30,000	\$10,800	CASHEL WAY
121-0370-073			VINTAGE PK EAST	LANDSCAPE CORRIDOR	0.07	\$30,000	\$2,190	E.G. FLORIN/CARLISLE
121-0400-076			CHURCHILL DOWNS	TILLOTSON PARKWAY	0.49	\$30,000	\$14,700	CASHEL WAY
121-0410-106			CHURCHILL DOWNS	LANDSCAPE CORRIDOR	0.10	\$30,000	\$3,000	VINTAGE PK DR./MONTEVINA
121-0420-068			VINTAGE PARK EAST	CARLISLE WOODS PARK	1.16	\$60,000	\$69,600	CARLISLE AVE./CAYMUS
121-0430-001	89-54	11/14/1989	CHURCHILL DOWNS	COMM PARK SITE NORTH	13.19	\$60,000	\$791,400	VINTAGE PK/WATERMAN RD.
121-0430-007	89-54	11/14/1989	C. DOWNS - TILLOTSON	TILLOTSON PARKWAY	1.22	\$60,000	\$73,200	WESTRAY DR.
121-0430-010			C. DOWNS - TILLOTSON	PARK	0.15	\$60,000	\$9,000	WESTRAY DRIVE
121-0430-011	89-54	11/14/1989	C. DOWNS - TILLOTSON	COMM PARK SITE CENTRAL	6.80	\$60,000	\$408,000	WATERMAN ROAD
121-0430-016	07-50	3/18/2008	C. DOWNS - TILLOTSON	COMM PARK SITE CENTRAL	0.25	\$120,000	\$30,000	WATERMAN ROAD
121-0440-009			C. DOWNS - TILLOTSON	LANDSCAPE CORRIDOR	0.15	\$30,000	\$4,500	VINTAGE PK/ASHTHEAD-KINGSBRIDGE
121-0440-094			C. DOWNS - TILLOTSON	LANDSCAPE CORRIDOR	0.32	\$30,000	\$9,600	VINTAGE PK/PARK TO KINGSBRIDGE
121-0440-106	91-93		C. DOWNS - TILLOTSON	LANDSCAPE CORRIDOR	0.15	\$30,000	\$4,500	VINTAGE PK/GARSTON-DARTFORD CT

Southgate Recreation & Park District  
Land Values  
June 30, 2012

PARCEL NUMBER	RESOLUTION NUMBER	DATE	SUBDIVISION	TYPE OF LAND	ACRES	VALUE PER ACRE	TOTAL VALUE	LOCATION/ADDRESS
121-0440-109	91-93		C. DOWNS - TILLT PK	LANDSCAPE CORRIDOR	0.15	\$30,000	\$4,500	VINTAGE PK/DARTFORD CT
121-0440-110	91-93		C. DOWNS - TILLT PK	LANDSCAPE CORRIDOR	0.15	\$30,000	\$4,500	VINTAGE PK/DARTFORD-WASHFORD CT
121-0440-113			C. DOWNS - TILLT PK	LANDSCAPE CORRIDOR	0.15	\$30,000	\$4,500	WASHFORD CT
121-0440-115			C. DOWNS - TILLT PK	LANDSCAPE CORRIDOR	0.15	\$30,000	\$4,500	DARTFORD CT
121-0440-117			C. DOWNS - TILLT PK	LANDSCAPE CORRIDOR	0.15	\$30,000	\$4,500	DARTFORD CT
121-0450-083			C. DOWNS - TILLT PK	COMM PARK CENTRAL	0.07	\$60,000	\$4,200	BOSCASTLE WAY
121-0450-117	91-93		C. DOWNS - TILLT PK	LANDSCAPE CORRIDOR	0.15	\$30,000	\$5,100	MORCOTT WAY/WASHFORD CT
121-0460-001			C. DOWNS - TILLT PK	LANDSCAPE CORRIDOR	0.03	\$30,000	\$780	VINTAGE PK DR/BRAMFIELD
121-0460-102			C. DOWNS - TILLT PK	LANDSCAPE CORRIDOR	0.15	\$30,000	\$4,500	8121 BRAMFIELD WAY/VINTAGE
121-0470-096			SUNRISE CHURCHILL	LANDSCAPE CORRIDOR	0.72	\$30,000	\$21,600	WATERMAN RD./VINTAGE PK.
121-0470-097			SUNRISE CHURCHILL	LANDSCAPE CORRIDOR	0.03	\$30,000		WATERMAN RD./AMARONE WY
121-0480-023	91-93		CHURCHILL DOWNS	LANDSCAPE CORRIDOR	0.19	\$30,000	\$5,700	CLANFIELD WAY/CLANFIELD CT
121-0480-036			CHURCHILL DOWNS	LANDSCAPE CORRIDOR	0.33	\$30,000	\$9,900	VINTAGE PK/BOTHWELL
121-0480-058			CHURCHILL DOWNS	LANDSCAPE CORRIDOR	0.01	\$30,000		CLANFIELD COURT
121-0490-044			CHURCHILL DOWNS	COMM PARK CENTRAL	0.07	\$60,000	\$4,200	HEATHFIELD WAY
121-0490-055	91-93		CHURCHILL DOWNS	LANDSCAPE CORRIDOR	0.17	\$30,000	\$5,100	CLANFIELD WY/HEATHFIELD-CLANFIELD CT
121-0490-063			CHURCHILL DOWNS	LANDSCAPE CORRIDOR	0.01	\$30,000		CLANFIELD COURT
121-0500-091								
121-0510-018			CARLISLE WOODS	PARK	1.34			CARLISLE WOODS/CAYMUS DR
121-0520-038	91-41		MEADOW BROOK #1	LANDSCAPE CORRIDOR	0.18			ELK GROVE-FLOREN/STRAWBRIDGE
121-0520-039	91-41		MEADOW BROOK #1	LANDSCAPE CORRIDOR	0.04			ELK GROVE-FLOREN/STRAWBRIDGE
121-0520-116			MEADOWBROOK III	LANDSCAPE CORRIDOR	0.03	\$30,000	\$900	BRIDALSMITH/ELK GROVE-FLOREN
121-0520-117			MEADOWBROOK III	LANDSCAPE CORRIDOR	0.03	\$30,000	\$900	BRIDALSMITH/ELK GROVE-FLOREN
121-0540-068			CHURCHILL DOWNS	LANDSCAPE CORRIDOR	0.31	\$30,000	\$9,300	VINTAGE PARK DR/BOTHWELL CT

Southgate Recreation & Park District  
Land Values  
June 30, 2012

PARCEL NUMBER	RESOLUTION NUMBER	DATE	SUBDIVISION	TYPE OF LAND	ACRES	VALUE PER ACRE	TOTAL VALUE	LOCATION/ADDRESS
121-0590-046			CALIF VINEYARD #1	LANDSCAPE CORRIDOR	0.14	\$30,000	\$4,200	CALVINE ROAD/GRAND CRU DRIVE
121-0590-047			CALIF VINEYARD #1	LANDSCAPE CORRIDOR	0.34	\$30,000	\$10,200	CALVINE ROAD/GRAND CRU DRIVE
121-0590-048			CALIF VINEYARD #1	PARK SITE	1.69	\$30,000	\$50,700	GRAND CRU DRIVE/TORINO WYA
121-0610-075			CALIF VINEYARD #2	LANDSCAPE CORRIDOR	0.59	\$30,000	\$17,700	CALVINE ROAD
121-0620-023			BOULDER GLEN #1	LANDSCAPE CORRIDOR	0.04	\$30,000	\$1,200	BOULDER GLEN
121-0620-024			BOULDER GLEN #1	LANDSCAPE CORRIDOR	0.04	\$30,000	\$1,200	BOULDER GLEN
121-0630-087		03/20/96	CHURCHILL DWN #4	LANDSCAPE CORRIDOR	0.48	\$30,000	\$14,400	FITTLEWORTH WY & WATERMAN RD
121-0630-088		03/20/96	CHURCHILL DWN #4	LANDSCAPE CORRIDOR	0.49	\$30,000	\$14,700	FITTLEWORTH WY & WATERMAN RD
121-0640-041		03/20/96	CHURCHILL DWN #4	LANDSCAPE CORRIDOR	0.36	\$30,000	\$10,800	WATERMAN RD
121-0640-042		03/20/96	CHURCHILL DWN #4	LANDSCAPE CORRIDOR	0.05	\$30,000	\$1,500	WATERMAN RD
121-0640-043		03/20/96	CHURCHILL DWN #4	LANDSCAPE CORRIDOR	0.01	\$30,000		WATERMAN RD
121-0640-044		03/20/96	CHURCHILL DWN #4	PARK SITE	3.94	\$30,000	\$118,200	WATERMAN RD
121-0640-045		03/20/96	CHURCHILL DWN #4	PARK SITE	0.01	\$30,000		WATERMAN RD
121-0640-046		03/20/96	CHURCHILL DWN #4	PARK SITE	3.32	\$30,000	\$99,600	WATERMAN RD
121-0640-047		03/20/96	CHURCHILL DWN #4	LANDSCAPE CORRIDOR	0.05	\$30,000	\$1,500	FITTLEWORTH WY & WATERMAN RD
121-0730-076	08-61	03/17/09	BRADSHAW VINEYARD	LANDSCAPE CORRIDOR	0.07	\$50,000	\$3,500	BRADSHAW RD/FALL VALLEY WAY
121-0730-077	08-61	03/17/09	BRADSHAW VINEYARD	LANDSCAPE CORRIDOR	0.18	\$50,000	\$9,000	BRADSHAW RD/FALL VALLEY WAY
121-0830-070	08-57	03/03/09	CHURCHILL DWN 2C	LANDSCAPE CORRIDOR	0.02	\$62,500	\$1,250	WATERMAN RD/DYSART DR
121-0830-071	08-57	03/03/09	CHURCHILL DWN 2C	LANDSCAPE CORRIDOR	0.29	\$50,000	\$14,500	WATERMAN RD/DYSART DR
121-0840-066	08-57	03/03/09	CHURCHILL DWN 2C	LANDSCAPE CORRIDOR	0.02	\$50,000	\$1,000	WATERMAN RD/DYSART DR
121-0860-058	08-58	03/03/09	CHURCHILL DWN 2C	LANDSCAPE CORRIDOR	0.07	\$50,000	\$3,600	WATERMAN RD/BREVARD DR
121-0920-114	02-90	01/07/03	CHURCHILL DWN 2C	LANDSCAPE CORRIDOR	0.20	\$62,500	\$12,500	WATERMAN RD/DURSINGHAM DR
121-0930-091	02-90	01/07/03	CHURCHILL DWN 2C	LANDSCAPE CORRIDOR	0.14	\$62,500	\$8,750	WATERMAN RD/DURSINGHAM DR
121-0930-092	02-90	01/07/03	CHURCHILL DWN 2C	LANDSCAPE CORRIDOR	0.28	\$62,500	\$17,500	WATERMAN RD/DURSINGHAM DR
121-0950-055	02-117	04/01/03	NICHOLAS ESTATES	OPEN SPACE CORRIDOR	8.45	\$62,500	\$528,188	WATERMAN RD/GYPSY STAR WY
121-0950-056	02-117	04/01/03	NICHOLAS ESTATES	OPEN SPACE CORRIDOR	0.05	\$62,500	\$3,125	KINGSBRIDGE DRIVE/IRONSTONE ST
121-0950-057	02-117	04/01/03	NICHOLAS ESTATES	OPEN SPACE CORRIDOR	0.19	\$62,500	\$11,875	KINGSBRIDGE DRIVE/IRONSTONE ST
121-0950-058	02-117	04/01/03	NICHOLAS ESTATES	OPEN SPACE CORRIDOR	0.05	\$62,500	\$3,125	KINGSBRIDGE DRIVE/FOX RIVER WY

Southgate Recreation & Park District  
Land Values  
June 30, 2012

PARCEL NUMBER	RESOLUTION		SUBDIVISION	TYPE OF LAND	ACRES	VALUE	TOTAL	LOCATION/ADDRESS
	NUMBER	DATE				PER ACRE	VALUE	
121-0960-022	04-103	02/01/05	CHURCHILL DOWNS	LOT A	0.19	\$125,000	\$23,300	VINTAGE PARK DR.
121-1000-075	04-03	07/06/04	MEADOWS SUBDIVIS	TILLOTSON PARKWAY	0.04	\$125,000	\$4,721	REBEKAH COURT
121-1010-105	06-47	12/19/06	KINGSBRIDGE	TILLOTSON PARKWAY	0.99	\$150,000	\$148,350	KINGSBRIDGE DR/KADLIN
121-1010-106	06-47	12/19/06	KINGSBRIDGE	LANDSCAPE CORRIDOR	0.30	\$150,000	\$45,600	KINGSBRIDGE DR/KADLIN
121-1010-107	06-47	12/19/06	KINGSBRIDGE	LANDSCAPE CORRIDOR	0.12	\$150,000	\$18,300	KINGSBRIDGE DR/KADLIN
121-1040-021	06-02	9/5/2006	CHURCHILL DWNS #:	LANDSCAPE CORRIDOR	0.06	\$150,000	\$9,000	VINTAGE PARK DRIVE & WATERMAN RD
121-1040-022	06-02	9/5/2006	CHURCHILL DWNS #:	LANDSCAPE CORRIDOR	0.38	\$150,000	\$57,000	VINTAGE PARK DRIVE & WATERMAN RD
121-1040-023	06-02	9/5/2006	CHURCHILL DWNS #:	OPEN SPACE	2.34	\$300,000	\$702,000	VINTAGE PARK DRIVE & WATERMAN RD
121-1050-048	07-41	2/5/2008	DUNBAR'S VALLEY	TILLOTSON PARKWAY/BOUL	0.39	\$120,000	\$46,800	PEBBLE FIELD WAY/TILLOTSON PKWY
121-1060-001	07-40	2/5/2008	ROBBINS NEST	LANDSCAPE CORRIDOR	0.04	\$120,000	\$4,800	ELK GROVE-FLORIN & COBBLE CREST DR
121-1060-045	07-40	2/5/2008	ROBBINS NEST	LANDSCAPE CORRIDOR	INCL	\$120,000	\$0	ELK GROVE-FLORIN & COBBLE CREST DR
121-1070-058	07-40	2/5/2008	ROBBINS NEST	LANDSCAPE CORRIDOR	0.29	\$120,000	\$34,800	ELK GROVE-FLORIN & COBBLE CREST DR
121-0120-001	10-29	10/19/2010		TILLOTSON PARKWAY	2.42	\$175,000	\$423,500	ELK GROVE-FLORIN & BRITTNEY PARK DR
122-0050-026	02-166	05/20/03	WILDHAWK WEST	PARK SITE	6.20	\$125,000	\$775,000	WILDHAWK WEST DRIVE
122-0057-020	03-47	11/04/03	WILDHAWK WEST	LANDSCAPE CORRIDOR	0.29	\$62,500	\$18,125	WILDHAWK WEST DRIVE
122-0058-002	03-47	11/04/03	WILDHAWK WEST	LANDSCAPE CORRIDOR	0.16	\$62,500	\$10,000	WILDHAWK WEST DRIVE
122-0058-003	03-47	11/04/03	WILDHAWK WEST	LANDSCAPE CORRIDOR	0.56	\$62,500	\$35,000	WILDHAWK WEST DRIVE
122-0059-005	03-47	11/04/03	WILDHAWK WEST	LANDSCAPE CORRIDOR	0.35	\$62,500	\$21,875	WILDHAWK WEST DRIVE
122-0059-006	03-47	11/04/03	WILDHAWK WEST	LANDSCAPE CORRIDOR	0.19	\$62,500	\$11,875	WILDHAWK WEST DRIVE
122-0060-002	03-47	11/04/03	WILDHAWK WEST	LANDSCAPE CORRIDOR	0.17	\$62,500	\$10,625	WILDHAWK WEST DRIVE
122-0060-026			WILDHAWK GOLF CL	GOLF COURSE	146	\$60,000	\$8,760,000	GERBER ROAD/VINEYARD ROAD
122-0110-018			COUNTRY CREEK ES	WETLANDS/BIKE TRAIL	75.42	\$50,000	\$3,770,800	VINEYARD ROAD
122-0120-032	02-81	12/03/02	SILVER MEADOWS	PARK SITE	0.64	\$62,500	\$40,150	SILVER MEADOWS WAY/COUNTRY RANCH DI
122-0120-037	02-102	02/04/03	SILVER MEADOWS	PARK SITE	3.01	\$120,000	\$355,626	SILVER MEADOWS WAY/COUNTRY RANCH DI

Southgate Recreation & Park District  
Land Values  
June 30, 2012

PARCEL NUMBER	RESOLUTION		SUBDIVISION	TYPE OF LAND	ACRES	VALUE PER ACRE	TOTAL	
	NUMBER	DATE					VALUE	LOCATION/ADDRESS
122-0510-013	02-81	12/03/02	SILVER MEADOWS	PARK SITE	2.91	\$120,000	\$349,200	SILVER MEADOWS WAY/COUNTRY RANCH DR
122-0130-006				WETLANDS/BIKE TRAIL	16.07		\$52,000	CARMENCITA AVENUE
122-0120-012				WETLANDS/BIKE TRAIL	4.00		\$13,000	CARMENCITA AVENUE
122-0120-021	05-31	09/20/05	GARFOOT GREENS	PARK SITE	3.48	\$140,000	\$487,200	WILDHAWK WEST DRIVE/VINEYARD ROAD
122-0120-022	05-31	09/20/05	GARFOOT GREENS	FLOOD PLAIN/OPEN SPACE	36.17		\$508,175	
122-0150-054	06-44	02/06/07	MOHAMED ACRES	PARK SITE	1.26	300,000	\$378,000	OBSIDIAN WY/DOLLY CT
122-0150-057	06-44	02/06/07	MOHAMED ACRES	LANDSCAPE CORRIDORS	0.33	300,000	\$99,000	CALVINE RD/ARMAND GEORGE WY
122-0150-081	09-75	01/05/10	MOHAMED ACRES	PARK SITE	0.15	100,000	\$14,500	ELSIE IDA WAY
122-0310-059	88-185	05/16/89	SILVER SPRINGS	LANDSCAPE CORRIDOR	0.08	\$30,000	\$2,400	VINEYARD RD./CAPRILLI
122-0310-060	88-185	05/16/89	SILVER SPRINGS	LANDSCAPE CORRIDOR	1.37	\$30,000	\$41,100	VINEYARD RD./CALVINE
	01-072	11/20/01	SILVER SPRINGS	LANDSCAPE CORRIDOR				VINEYARD RD./CLOVER RANCH RD
122-0320-052	88-185	05/16/89	SILVER SPRINGS	LANDSCAPE CORRIDOR	1.41	\$30,000	\$42,180	CALVINE RD.
122-0320-053	88-185	05/16/89	SILVER SPRINGS	LANDSCAPE CORRIDOR	0.38	\$30,000	\$11,370	CALVINE RD.
122-0330-001			SILVER SPRINGS	LANDSCAPE CORRIDOR	0.18	\$30,000	\$5,400	VINEYARD RD/SAVONA DR.
122-0330-002			SILVER SPRINGS	LANDSCAPE CORRIDOR	0.63	\$30,000	\$18,900	VINEYARD RD/SAVONA DR.
122-0340-022			EMERALD CREEK	LAGUNA CREEK PARKWAY	3.80	\$30,000	\$114,000	EMERALD CREEK/VINEYARD RD.
122-0350-021			EMERALD CREEK	LANDSCAPE CORRIDOR	0.16	\$30,000	\$4,800	VINEYARD RD./CRYSTAL CREEK
122-0350-022			EMERALD CREEK	LANDSCAPE CORRIDOR	0.16	\$30,000	\$4,800	VINEYARD RD./CRYSTAL CREEK
122-0350-023			EMERALD CREEK	LAGUNA CREEK PARKWAY	4.13	\$30,000	\$123,900	EMERALD CREEK/VINEYARD RD.
122-0370-027			SILVER MEADOWS	LANDSCAPE CORRIDOR	0.13	\$120,000		VINEYARD RD/W SAVONA DR
122-0370-028			SILVER MEADOWS	LANDSCAPE CORRIDOR	0.03	\$120,000		VINEYARD RD/W SAVONA DR
122-0370-034			SILVER MEADOWS	LANDSCAPE CORRIDOR	0.03	\$120,000		VINEYARD RD/W SAVONA DR
122-0380-048			SILVER MEADOWS	PARK SITE	0.54	\$120,000		SILVER MEADOWS WAY/COUNTRY RANCH DR
122-0410-012	02-42	08/07/02	SILVER SPRINGS #1	LANDSCAPE CORRIDOR	0.02	\$62,500	\$1,250	CALVINE RD/POLLO CROSSE AVE



Southgate Recreation & Park District  
Land Values  
June 30, 2012

PARCEL NUMBER	RESOLUTION		SUBDIVISION	TYPE OF LAND	ACRES	VALUE PER ACRE	TOTAL VALUE	LOCATION/ADDRESS
	NUMBER	DATE						
122-0410-014			SILVER SPRINGS #1	LANDSCAPE CORRIDOR	0.01			CALVINE RD/POLLO CROSSE AVE
122-0430-072	02-39	08/07/02	SILVER SPRINGS NOF	LANDSCAPE CORRIDOR	0.14	\$62,500	\$8,750	VINEYARD RD/CLOVER RANCH DR
122-0450-022	02-41	08/07/02	SILVER SPRINGS #4	LANDSCAPE CORRIDOR	0.04	\$62,500	\$2,500	CALVINE RD/POLLO CROSSE AVE
122-0470-056	01-72	11/20/01	SILVER SPRINGS NOF	LANDSCAPE CORRIDOR	0.48	\$62,500	\$30,000	VINEYARD RD/WILDHAWK DR
122-0470-057	01-72	11/20/01	SILVER SPRINGS NOF	LANDSCAPE CORRIDOR	0.07	\$62,500	\$4,375	VINEYARD RD/WILDHAWK DR
122-0490-060			SILVER LEGENDS #1	LANDSCAPE CORRIDOR	0.36			VINEYARD RD/SILVER LEGENDS DR
122-0490-061	02-46	08/20/02	SILVER LEGENDS #1	LANDSCAPE CORRIDOR	0.11	\$62,500	\$6,875	VINEYARD RD/SILVER LEGENDS DR
122-0520-054	02-47	08/20/02	SILVER LEGENDS #2	LANDSCAPE CORRIDOR	0.24	\$62,500	\$15,000	VINEYARD RD/SILVER LEGENDS DR
122-0540-051	02-48	08/20/02	SILVER LEGENDS #3	LANDSCAPE CORRIDOR	0.04	\$62,500	\$2,500	VINEYARD RD/CRISTO DRIVE
122-0540-052	02-48	08/20/02	SILVER LEGENDS #3	LANDSCAPE CORRIDOR	0.05	\$62,500	\$3,125	VINEYARD RD/CRISTO DRIVE
122-0550-083	02-37	08/20/02	WILDHAWK EAST #1	LANDSCAPE CORRIDOR	0.38	\$62,500	\$23,750	VINEYARD RD/SORENSTAM DR
122-0550-084	02-37	08/20/02	WILDHAWK EAST #1	LANDSCAPE CORRIDOR	0.24	\$62,500	\$15,000	VINEYARD RD/SORENSTAM DR
122-0560-038	02-37	08/20/02	WILDHAWK EAST #1	LANDSCAPE CORRIDOR	0.71	\$62,500	\$44,375	VINEYARD RD/SORENSTAM DR
122-0570-018	02-82	12/03/02	WILDHAWK WEST #1	LANDSCAPE CORRIDOR	0.07	\$62,500	\$4,375	VINEYARD RD/MISSION HILLS DR
122-0570-019	02-82	12/03/02	WILDHAWK WEST #2	LANDSCAPE CORRIDOR	0.64	\$62,500	\$40,000	VINEYARD RD/MISSION HILLS DR
122-0600-002			WILDHAWK WEST	LANDSCAPE CORRIDOR	0.29		\$0	WILDHAWK WEST/PIPING ROCK DR
122-0610-040	02-82	12/03/02	WILDHAWK WEST #3	LANDSCAPE CORRIDOR	1.15	\$62,500	\$71,875	VINEYARD RD/WILDHAWK WEST
122-0610-041			WILDHAWK WEST	LANDSCAPE CORRIDOR	0.20		\$0	WILDHAWK WEST/FAZIO DR
122-0620-036	02-82	12/03/02	WILDHAWK WEST #4	LANDSCAPE CORRIDOR	0.18	\$62,500	\$11,250	VINEYARD RD/WINGED FOOT DR
122-0620-037			WILDHAWK WEST	LANDSCAPE CORRIDOR	0.19		\$0	VINEYARD RD/WINGED FOOT DR
122-0660-001	02-147	05/06/03	WILDHAWK EAST	PARK SITE	2.00	\$125,000	\$250,000	OMERA DR/TIGER WOODS WY
122-0660-034	02-62	09/17/02	WILDHAWK EAST	LANDSCAPE CORRIDOR	0.04	\$62,500	\$3,750	OMERA DR/TIGER WOODS WY
122-0660-035	02-62	09/17/02	WILDHAWK EAST	LANDSCAPE CORRIDOR	0.43	\$62,500	\$26,875	OMERA DR/TIGER WOODS WY
122-0700-087			CALVINE CROSSING	LANDSCAPE CORRIDOR	0.52	\$62,500		CALVINE RD/TURQUOISE WAY
122-0710-064	06-43	02/06/07	CALVINE CROSSING	PARK SITE	3.15	\$300,000	\$944,100	ALMADINE DR/OBSIDIAN WY

Southgate Recreation & Park District  
 Land Values  
 June 30, 2012

PARCEL NUMBER	RESOLUTION NUMBER	DATE	SUBDIVISION	TYPE OF LAND	ACRES	VALUE PER ACRE	TOTAL VALUE	LOCATION/ADDRESS
122-0720-033			CALVINE CROSSING	LANDSCAPE CORRIDOR	0.62	\$62,500		CALVINE RD/TURQUOISE WY
122-0720-057	06-43	02/06/07	CALVINE CROSSING	PARK SITE	0.29	\$300,000	\$87,900	RUBIO WY/ALMADINE DR
122-0720-033	04-117	03/15/05	CALVINE CROSSING	LANDSCAPE CORRIDOR	1.14	\$125,000	\$142,750	CALVINE RD./CAL TRAC RR TRACKS
122-0740-068	08-60	03/17/09	BRADSHAW VINEYAL	PARK SITE	1.94	\$100,000	\$194,000	VINTAGE PARK DR
122-0740-069	08-61	03/17/09	BRADSHAW VINEYAL	LANDSCAPE CORRIDOR	0.07	\$50,000	\$3,500	BRADSHAW RD/VINTAGE PARK DR
122-0740-070	08-61	03/17/09	BRADSHAW VINEYAL	LANDSCAPE CORRIDOR	0.33	\$50,000	\$16,500	BRADSHAW RD/VINTAGE PARK DR
122-0740-072	10-35	11/16/10	BRADSHAW VINEYAL	OPEN SPACE PRESERVE	2.89	\$40,000.00	\$115,600	CARMENCITA AVE & FALL VALLEY WY
TOTAL.....>					<u>714.73</u>		\$37,815,444	



Southgate Recreation and Park District  
Structures and Improvements List  
June 30, 2012

Attachment E.3.

Location	Date Completed	Original Cost	Useful Life	Age	Total Accumulated Depreciation 2012	Net Value 6/30/2012
<b>Park Improvements</b>						
Bowling Green Park	1980	210,203	40	32	168,162	42,041
Bowling Green Park Play Equipment	2010	157,193	20	2	15,719	141,474
Boulder Glen/Tillotson Trailside Park	2009	472,370	40	3	35,428	436,942
Brittany Park Playground Equipment	2007	55,725	20	5	13,931	41,794
Bradshaw Vineyards Park	2010	463,634	40	2	23,182	440,452
Calvine Crossing Park	2010	811,075	40	2	40,554	770,521
Calvine Road Corridor	1992	974,158	40	20	487,079	487,079
Calvine Road Corridor (Auberry to Power Inn)	1999	173,376	40	13	56,347	117,029
Calvine Station Mini Park	1999	160,006	40	13	52,002	108,004
Calvine Station Mini Park-Fencing	2008	6,500	30	4	1,083	5,417
Carlisle Woods Mini Park	1999	232,741	40	13	75,641	157,100
Caymus Park	1992	250,850	40	20	125,425	125,425
Caymus Park Play Equipment	2005	101,747	20	7	35,611	66,136
Churchill Downs Community Park	1992	2,146,986	40	20	1,073,493	1,073,493
Churchill Downs Soccer Field Renovation	2005	38,987	20	7	13,645	25,342
Churchill Downs Corridor - Sidewalk Renovation	2006	33,290	20	6	9,987	23,303
Cottonwood Park	1992	270,750	40	20	135,375	135,375
Cottonwood Park Play Equipment	2005	86,972	20	7	30,440	56,532
Country Creek Landscape Corridor	1993	95,977	40	19	45,589	50,388
Countryside Community Park	1988	2,444,414	40	24	1,466,648	977,766
Countryside Community Park-Swings & Surfacing	2008	24,355	10	4	9,742	14,613
Crofoot Park	1975	35,076	40	37	32,445	2,631
Crofoot Park Play Equipment	1999	41,950	20	13	27,268	14,683
Danbury Corridor	1992	192,000	40	20	96,000	96,000
Dunmore Park	1999	20,747	40	13	6,743	14,004
Florin Creek Bike Trail	1979	96,000	40	33	79,200	16,800
Florin Creek Park	1975	159,159	40	37	147,222	11,937
Florin Creek Park - Bridge	2005	38,923	25	7	10,898	28,025
Florin Creek Park - Playground Equipment (Tot)	2010	61,402	20	2	6,140	55,262
Florin Creek Park - Playground Equipment (5-12 years)	2010	176,665	20	2	17,667	158,999
Fountain Plaza Park	1986	120,193	40	26	78,125	42,068
Fountain Plaza Park Sprayground	2004	319,289	25	8	102,172	217,117
Fruitridge Community Park	1980	213,451	40	32	170,761	42,690
Fruitridge Community Park-Basketball Court Surface	2007	17,046	20	5	4,262	12,785
Fruitridge Community Park-Playground Equipment	2008	124,511	20	4	31,128	93,383
Hampton Park	1992	626,140	40	20	313,070	313,070
Hampton Park - Play Equipment, Gazebo	2006	133,975	20	6	40,193	93,783
Hardester Mini Park	1999	131,673	40	13	42,794	88,879
Hardester Park Phase II	2004	724,045	40	8	144,809	579,236
Hardester Park Sidewalk Improvements	2007	7,471	20	5	1,868	5,603
Illa Collin Park	1992	675,000	40	20	337,500	337,500
Illa Collin Park Play Equipment	2005	78,432	20	7	27,451	50,981
Jack Davis Park	1973	369,843	40	39	360,597	9,246
Kennedy Park	1973	49,844	40	39	48,598	1,246
Kennedy Park - Playground Equipment	2006	23,803	20	6	7,141	16,662
Kingsbridge Pedestrian Bridge	2007	145,147	25	5	29,029	116,118
Kingsbridge Power Line Corridor	2003	44,118	40	9	9,927	34,191
Laguna Creek Trail	2002	809,289	40	10	202,322	606,967
Laguna Creek Trail - Pedestrian Signal	2004	56,790	20	8	22,716	34,074
Little Hawke Park	2005	434,162	40	7	75,978	358,184
Nicholas Park	1973	46,676	40	39	45,509	1,167
Norman Waters Park	1987	987,277	40	25	617,048	370,229

Southgate Recreation and Park District  
Structures and Improvements List  
June 30, 2012

Attachment E.3.

Location	Date Completed	Original Cost	Useful Life	Age	Total Accumulated Depreciation 2012	Net Value 6/30/2012
Norman Waters Park - Play Equipment & Play Court	2010	177,767	20	2	17,777	159,990
Olde Florintown Park	1981	1,661,315	40	31	1,287,519	373,796
Olde Florintown Park-Play Equipment	2002	62,639	20	10	31,320	31,320
Olde Florintown Park - Parking Lot (Florin Road)	2009	26,393	20	3	2,639	23,754
Pacific Park	1975	47,035	40	37	43,507	3,528
Parkway Soundwall	1972	30,704	40	40	30,704	-
Power Inn Corridor	1986	220,000	40	26	143,000	77,000
Rainbow Park	1986	265,143	40	26	172,343	92,800
Rainbow Park Playground Equipment	2006	75,380	20	6	20,684	54,696
Rainbow Park Basketball Court Resurface	2008	27,850	20	4	6,963	20,888
Royal Park	1973	16,700	40	39	16,283	418
Rutter Park	1978	156,691	40	34	133,187	23,504
Rutter Park Ball Diamonds	1995	66,644	20	17	56,647	9,997
Rutter Park Play Equipment & Shade Structure	2002	81,902	20	10	40,951	40,951
Sheldon Park	1992	735,828	40	20	367,914	367,914
Sheldon Park Tennis Courts	2003	111,371	20	9	50,117	61,254
Sheldon Park Restrooms	2010	206,235	30	2	13,749	192,486
Silver Leaf Corridor	2003	61,013	40	9	13,728	47,285
Silver Leaf Park	2003	619,498	40	9	139,387	480,111
Silver Springs Corridor	2003	30,194	40	9	6,794	23,400
Silver Springs Corridor - Tree Improvements Phase I	2012	61,836	20	0	3,092	58,744
Sky Park	1973	176,701	40	39	172,283	4,418
Sky Park Irrigation System	2008	41,843	40	4	5,230	36,613
Southwoods Park	1981	47,054	40	31	36,467	10,587
Sunrise Florin Park	1987	408,278	40	25	255,174	153,104
Sunrise Florin Park Play Equipment	2005	143,576	20	7	50,252	93,324
Tamarindo Park	2003	449,793	40	9	101,203	348,590
Tillotson Parkway	1988	500,052	40	24	300,031	200,021
Tillotson Parkway/Cochran Park	2004	1,563,461	40	8	312,692	1,250,769
Tillotson Parkway (East) Sidewalk Improvements	2008	27,618	20	4	6,905	20,714
Toby Johnson Park	1992	485,000	40	20	242,500	242,500
Toby Johnson Park Play Equipment	2005	208,728	20	7	73,055	135,673
Toby Johnson Park Gazebo	2011	70,683	20	1	3,534	67,149
Vineyard Park	1999	170,136	40	13	55,294	114,842
Vineyard Park Playground Resurface	2008	16,538	20	4	4,135	12,404
Vintage Park	1988	1,233,113	40	24	739,868	493,245
Vintage Park Play Equipment	2005	228,312	20	7	79,909	148,403
Willowood Park	1992	231,294	40	20	115,647	115,647
Willowood Park Play Equipment	2008	45,799	20	4	9,160	36,639
<b>Total Park Improvements</b>		<b>26,961,523</b>			<b>12,213,308</b>	<b>14,748,215</b>

**Buildings/Facilities**

Corporation Yard Building #3	1994	56,176	15	18	56,176	-
Crofoot Preschool/Sports Office	1975	245,200	30	37	24,520	220,680
Crofoot Sports Office Roof	2007	7,489	30	5	1,248	6,241
District Office	1979	214,000	30	33	214,000	-
District Office - Renovation of Board Room	2002	31,948	15	10	21,299	10,649
District Office - Server Room	2009	28,526	15	3	5,705	22,821
Fletcher Farm Community Center - Security System	2011	6,030	10	1	603	5,427
Florin Creek Recreation Center	1979	212,583	30	33	212,583	-
Florin Creek Recreation Center-Roof	1998	103,283	30	14	47,199	56,084

Southgate Recreation and Park District  
Structures and Improvements List  
June 30, 2012

Attachment E.3.

Location	Date Completed	Original Cost	Useful Life	Age	Total Accumulated Depreciation 2012	Net Value 6/30/2012
Florin Creek Recreation Center - Renovation	2010	1,417,379	30	1	141,738	1,275,641
Florin Creek Recreation Center - Sump Pump	2010	13,175	20	1	1,318	11,858
Florin Community History Center	1998	641,689	30	1	299,455	342,234
Florin Community History Center Flooring	2010	6,840	10	1	1,368	5,472
Fruitridge Community Center	1980	351,640	30	1	351,640	-
Fruitridge Community Center Expansion	1998	517,080	30	1	241,304	275,776
Fruitridge Community Center - Partitions, Flooring	2004	113,767	10	1	91,014	22,753
Fruitridge Community Center - Kitchen Flooring	2006	2,952	10	1	1,771	1,181
Fruitridge Community Center - Partitions	2010	58,028	10	1	11,606	46,422
Fruitridge Community Center - Heater	2010	20,516	20	1	2,052	18,464
Fruitridge Community Center - Flagpole	2011	8,825	10		883	7,943
Fruitridge Aquatic Center	1991	1,185,794	30	21	830,056	355,738
Fruitridge Aquatic Center Improvements-Slide	2001	8,407	10	11	8,407	-
Fruitridge Aquatic Center Improvements-Replaster	2005	63,616	10	7	44,531	19,085
Fruitridge Head Start	1994	511,354	30	18	306,812	204,542
Rizal Community Center	1995	31,447	15	17	31,447	-
Rizal Community Center-Carpet, Restroom Improveme	2001	56,438	15	11	41,388	15,050
Rizal Community Center HVAC Replacement	2005	25,700	15	7	11,993	13,707
Rizal Community Center-Parking Lot Resurface	2007	68,324	20	5	17,081	51,243
Rutter Pool - Mechanical Room Improvements	2002	87,314	20	10	43,657	43,657
		<b>6,095,520</b>			<b>3,062,853</b>	<b>3,032,667</b>
<b>Total Park &amp; Facility Improvements</b>		<b>33,057,043</b>			<b>15,276,161</b>	<b>17,780,882</b>



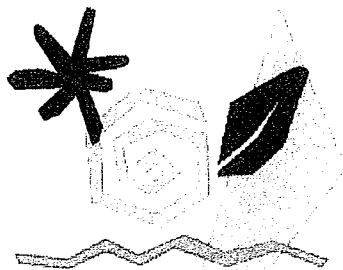
Southgate Recreation and Park District  
Long-term Liabilities  
June 30, 2012

<u>Governmental Activities:</u>	
2004 Refunding Bonds	\$ -
2005 Refunding Bonds	565,785
2010 Certificates of Participation	5,030,000
Refunding Lease	331,068
Other postemployment benefits	416,663
Compensated Absences	171,653
	<hr/>
Governmental activities long-term liabilities	\$ 6,515,169
<u>Business-type Activities:</u>	
2005 Refunding Bonds	\$ 6,419,215
Compensated Absences	58,013
	<hr/>
Business-type activities long-term liabilities	\$ 6,477,228





# BUDGET SUMMARIES



**SOUTHGATE**  
RECREATION & PARK DISTRICT



Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget

Budget Summary by Fund

	<u>Final Budget FY 2012-2013</u>	<u>Final Budget FY 2011-2012</u>	<u>Actual FY 2010-2011</u>	<u>Actual FY 2009-2010</u>
<b>Expenditures and Uses of Funds</b>				
General Fund	\$7,176,209	\$9,596,654	\$5,845,601	\$5,315,448
Special Revenue and Endowment Funds	6,388,320	6,151,105	2,336,851	1,860,840
Capital Projects Fund	15,411,157	17,192,879	1,701,776	2,310,055
Debt Service Fund	823,750	1,156,550	779,392	710,252
Wildhawk Golf Club	2,246,347	2,202,147	2,301,950	2,257,105
Golf With Attitude	25,000	25,000	-	58
<b>Total</b>	<u>\$32,070,783</u>	<u>\$36,324,335</u>	<u>\$12,965,570</u>	<u>\$12,453,758</u>
<b>Revenues and Sources of Funds</b>				
General Fund	\$7,176,208	\$9,596,654	\$4,868,984	\$5,180,626
Special Revenue and Endowment Funds	6,388,320	6,151,105	2,477,176	2,311,064
Capital Projects Fund	15,411,157	17,192,879	1,790,606	1,581,906
Debt Service Fund	823,750	1,156,550	1,394,514	693,618
Wildhawk Golf Club	2,246,347	2,202,147	2,060,742	2,050,619
Golf With Attitude	25,000	25,000	(53)	(72)
<b>Total</b>	<u>\$32,070,782</u>	<u>\$36,324,335</u>	<u>\$12,591,969</u>	<u>\$11,817,761</u>
<b>Total Increase/(Decrease) in Fund Balances</b>	(1)	0	(373,601)	(635,997)

Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget

Budget Summary by Account Group

	<u>Final Budget</u> <u>FY 2012-2013</u>	<u>Final Budget</u> <u>FY 2011-2012</u>	<u>Actual</u> <u>FY 2010-2011</u>	<u>Actual</u> <u>FY 2009-2010</u>
<b>Expenditures and Other Uses of Funds</b>				
Salaries and Benefits	\$ 4,371,928	\$ 4,704,698	\$ 4,810,173	\$ 4,647,238
Services and Supplies	3,236,083	3,486,201	3,217,363	2,963,768
Debt Service	1,318,750	1,636,576	1,295,172	1,204,421
Capital Projects	15,477,664	17,209,914	1,701,776	1,547,400
Cost of Goods Sold	216,057	221,037	204,673	196,672
Equipment	-	15,000	25,013	39,318
Operating Transfers Out	7,450,301	9,050,909	1,711,400	1,854,941
Total Expenditures and Other Uses of Funds	<u>\$ 32,070,783</u>	<u>\$ 36,324,335</u>	<u>\$ 12,965,570</u>	<u>\$ 12,453,758</u>
<b>Revenues and Other Sources of Funds</b>				
Property Taxes	\$ 3,752,117	\$ 3,932,828	\$ 3,854,203	\$ 4,141,375
Use of Money and Property	440,431	426,757	233,994	246,864
Intergovernmental/Grants	240,499	140,441	386,959	498,649
Charges for Services	616,783	570,640	552,045	544,991
Golf Revenues	2,246,347	2,202,147	2,060,742	2,050,619
Golf With Attitude Revenues	25,000	25,000	(53)	(72)
Other Revenue	25,952	70,162	362,030	100,055
Assessment Proceeds	2,292,525	2,292,121	2,264,867	2,294,728
Development Impact Fees	75,000	75,000	-	105,624
In-Lieu Fees	-	-	-	10
Operating Transfers In	7,450,301	9,050,909	2,551,793	1,829,267
Beginning Fund Balances Available	14,905,826	17,538,329	-	5,650
Total Revenues and Other Sources of Funds	<u>\$ 32,070,781</u>	<u>\$ 36,324,334</u>	<u>\$ 12,591,968</u>	<u>\$ 11,817,760</u>
<b>Totals</b>				
Total Expenditures and Other Uses of Funds	\$ 32,070,783	\$ 36,324,335	\$ 12,965,570	\$ 12,453,758
Total Revenues and Other Sources of Funds	<u>32,070,781</u>	<u>36,324,334</u>	<u>12,591,968</u>	<u>11,817,760</u>
Total Increase/Decrease in Fund Balance	\$ (2)	\$ (1)	\$ (373,602)	\$ (635,998)

Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget

General Fund Budget Summary

	<u>Final Budget</u> <u>FY 2012-2013</u>	<u>Final Budget</u> <u>FY 2011-2012</u>	<u>Actual</u> <u>FY 2010-2011</u>	<u>Actual</u> <u>FY 2009-2010</u>	<u>Actual</u> <u>FY 2008-2009</u>
<b>Expenditures and Other Uses of Funds</b>					
Salaries and Benefits	\$ 3,398,374	\$ 3,688,151	\$ 3,768,177	\$ 3,614,760	\$ 3,595,208
Services and Supplies	1,277,835	1,393,503	1,487,000	1,353,014	1,509,646
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Equipment	-	15,000	25,013	39,318	62,713
Operating Transfers Out	2,500,000	4,500,000	565,411	308,356	20,648
<b>Total Expenditures and Other Uses of Funds</b>	<b>\$ 7,176,209</b>	<b>\$ 9,596,654</b>	<b>\$ 5,845,601</b>	<b>\$ 5,315,448</b>	<b>\$ 5,188,215</b>
<b>Revenues and Other Sources of Funds</b>					
Property Taxes	\$ 3,752,117	\$ 3,932,828	\$ 3,854,203	\$ 4,141,375	\$ 4,828,597
Use of Money and Property	226,856	217,582	207,516	195,254	262,234
Intergovernmental/Grants	54,500	55,442	220,229	198,951	252,702
Charges for Services	616,783	570,640	552,045	544,991	527,363
Other Revenue	25,952	70,162	34,991	100,055	71,828
Operating Transfers In	-	-	-	-	-
<b>Total Revenues and Other Sources of Funds</b>	<b>\$ 4,676,208</b>	<b>\$ 4,846,654</b>	<b>\$ 4,868,984</b>	<b>\$ 5,180,626</b>	<b>\$ 5,942,724</b>
<b>Totals</b>					
Total Expenditures and Other Uses of Funds	\$ 7,176,209	\$ 9,596,654	\$ 5,845,601	\$ 5,315,448	\$ 5,188,215
Total Revenues and Other Sources of Funds	4,676,208	4,846,654	4,868,984	5,180,626	5,942,724
Fund Balance Unreserved/Undesignated	-	-	-	-	-
Fund Balance Designated	2,500,000	4,750,000	-	-	-
<b>Total</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ (976,617)</b>	<b>\$ (134,822)</b>	<b>\$ 754,509</b>

Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget

Special Revenue and Endowment Funds

	Final Budget FY 2012-2013	Final Budget FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
<b>Countryside L &amp; L</b>				
<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	\$137,975	\$157,000	\$109,251	\$94,397
Equipment	-	-	-	-
Operating Transfers Out	530,562	563,891	311,422	149,931
<b>Total Expenditures and Other Uses of Funds</b>	<b>668,537</b>	<b>720,891</b>	<b>420,673</b>	<b>244,328</b>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$800	\$800	\$1,420	\$1,164
Assessment Proceeds	318,200	318,200	318,625	323,872
Fund Balance Committed for Capital	349,537	401,891	-	-
<b>Total Revenues and Other Sources of Funds</b>	<b>\$668,537</b>	<b>\$720,891</b>	<b>\$320,045</b>	<b>\$325,036</b>
<b>Vintage L &amp; L</b>				
<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	\$124,329	\$109,525	\$122,153	\$82,179
Equipment	-	-	-	-
Operating Transfers Out	84,500	120,963	204,888	125,961
<b>Total Expenditures and Other Uses of Funds</b>	<b>208,829</b>	<b>230,488</b>	<b>327,041</b>	<b>208,140</b>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$125	\$125	\$191	\$126
Assessment Proceeds	208,704	208,000	210,278	211,565
Fund Balance Committed for Capital	-	22,363	-	-
<b>Total Revenues and Other Sources of Funds</b>	<b>\$208,829</b>	<b>\$230,488</b>	<b>\$210,469</b>	<b>\$211,691</b>
<b>Churchill Downs L &amp; L</b>				
<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	\$282,650	\$253,000	\$269,552	\$238,420
Equipment	-	-	-	-
Operating Transfers Out	913,478	960,276	247,963	148,113
<b>Total Expenditures and Other Uses of Funds</b>	<b>1,196,128</b>	<b>1,213,276</b>	<b>517,515</b>	<b>386,533</b>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$1,500	\$1,500	\$2,467	\$2,157
Assessment Proceeds	471,200	471,200	475,350	484,530
Fund Balance Committed for Capital	723,428	740,576	-	-
<b>Total Revenues and Other Sources of Funds</b>	<b>\$1,196,128</b>	<b>\$1,213,276</b>	<b>\$477,817</b>	<b>\$486,687</b>

Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget

Special Revenue and Endowment Funds

	Final Budget FY 2012-2013	Final Budget FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
<b>Sunrise Florin L &amp; L</b>				
<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	\$27,730	\$27,730	\$15,437	\$15,789
Equipment	-	-	-	-
Operating Transfers Out	7,400	7,400	24,898	18,949
<b>Total Expenditures and Other Uses of Funds</b>	<b><u>\$35,130</u></b>	<b><u>\$35,130</u></b>	<b><u>\$40,335</u></b>	<b><u>\$34,738</u></b>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$0	\$0	\$3	(\$29)
Assessment Proceeds	35,130	35,130	35,670	35,795
Fund Balance Committed for Capital	-	-	-	-
<b>Total Revenues and Other Sources of Funds</b>	<b><u>\$35,130</u></b>	<b><u>\$35,130</u></b>	<b><u>\$35,673</u></b>	<b><u>\$35,766</u></b>
<b>Sunrise Greens L &amp; L</b>				
<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	\$37,284	\$49,500	\$35,337	\$30,970
Equipment	-	-	-	-
Operating Transfers Out	44,076	31,860	59,177	129,077
<b>Total Expenditures and Other Uses of Funds</b>	<b><u>\$81,360</u></b>	<b><u>\$81,360</u></b>	<b><u>\$94,514</u></b>	<b><u>\$160,047</u></b>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$0	\$0	\$72	\$240
Assessment Proceeds	81,360	81,360	81,848	83,422
Fund Balance Committed for Capital	-	-	-	-
<b>Total Revenues and Other Sources of Funds</b>	<b><u>\$81,360</u></b>	<b><u>\$81,360</u></b>	<b><u>\$81,920</u></b>	<b><u>\$83,662</u></b>
<b>Country Creek L &amp; L</b>				
<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	\$289,400	\$298,500	\$226,139	\$211,576
Equipment	-	-	-	-
Operating Transfers Out	2,325,955	2,047,789	13,862	9,200
<b>Total Expenditures and Other Uses of Funds</b>	<b><u>\$2,615,355</u></b>	<b><u>\$2,346,289</u></b>	<b><u>\$240,001</u></b>	<b><u>\$220,776</u></b>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$3,500	\$3,500	\$5,617	\$5,017
Assessment Proceeds	489,410	489,410	492,790	498,105
Operating Transfers In	4,400	-	-	-
Fund Balance Committed for Capital	2,118,045	1,853,379	-	-
<b>Total Revenues and Other Sources of Funds</b>	<b><u>\$2,615,355</u></b>	<b><u>\$2,346,289</u></b>	<b><u>\$498,407</u></b>	<b><u>\$503,122</u></b>



Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget

Special Revenue and Endowment Funds

	<u>Final Budget</u> <u>FY 2012-2013</u>	<u>Final Budget</u> <u>FY 2011-2012</u>	<u>Actual</u> <u>FY 2010-2011</u>	<u>Actual</u> <u>FY 2009-2010</u>
<b>Southgate L &amp; L - Fultridge Zone</b>				
<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	\$63,725	\$91,654	\$77,252	\$80,702
Operating Transfers Out	<u>79,284</u>	<u>54,778</u>	<u>28,119</u>	<u>19,092</u>
<b>Total Expenditures and Other Uses of Funds</b>	<b><u>\$143,009</u></b>	<b><u>\$146,432</u></b>	<b><u>\$105,371</u></b>	<b><u>\$99,794</u></b>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$100	\$100	\$204	\$192
Assessment Proceeds	93,025	93,054	93,446	94,172
Fund Balance Committed for Capital	49,884	53,278	-	-
<b>Total Revenues and Other Sources of Funds</b>	<b><u>\$143,009</u></b>	<b><u>\$146,432</u></b>	<b><u>\$93,650</u></b>	<b><u>\$94,364</u></b>
<b>Southgate L &amp; L - Bowling Green Zone</b>				
<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	\$47,149	\$69,549	\$69,706	\$69,685
Operating Transfers Out	<u>31,131</u>	<u>12,470</u>	<u>5,375</u>	<u>5,331</u>
<b>Total Expenditures and Other Uses of Funds</b>	<b><u>78,280</u></b>	<b><u>82,019</u></b>	<b><u>75,081</u></b>	<b><u>75,016</u></b>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$0	\$0	(\$46)	(\$49)
Assessment Proceeds	75,049	75,049	75,691	75,840
Fund Balance Committed for Capital	3,231	6,970	-	-
<b>Total Revenues and Other Sources of Funds</b>	<b><u>\$78,280</u></b>	<b><u>\$82,019</u></b>	<b><u>\$75,645</u></b>	<b><u>\$75,791</u></b>
<b>Southgate L &amp; L - Central Zone</b>				
<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	\$68,571	\$105,500	\$59,791	\$37,858
Operating Transfers Out	<u>61,762</u>	<u>33,297</u>	<u>119,264</u>	<u>79,599</u>
<b>Total Expenditures and Other Uses of Funds</b>	<b><u>130,333</u></b>	<b><u>138,797</u></b>	<b><u>179,055</u></b>	<b><u>117,457</u></b>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$80	\$80	\$122	\$81
Assessment Proceeds	119,703	119,643	120,013	121,062
Fund Balance Committed for Capital	10,550	19,074	-	-
<b>Total Revenues and Other Sources of Funds</b>	<b><u>\$130,333</u></b>	<b><u>\$138,797</u></b>	<b><u>\$120,135</u></b>	<b><u>\$121,143</u></b>

Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget

Special Revenue and Endowment Funds

	<u>Final Budget FY 2012-2013</u>	<u>Final Budget FY 2011-2012</u>	<u>Actual FY 2010-2011</u>	<u>Actual FY 2009-2010</u>
<b>Southgate L &amp; L - Countryside-Vintage Zone</b>				
<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	\$91,625	\$131,106	\$85,839	\$65,774
Operating Transfers Out	43,164	-	95,666	63,495
<b>Total Expenditures and Other Uses of Funds</b>	<u><b>\$134,789</b></u>	<u><b>\$131,106</b></u>	<u><b>\$181,505</b></u>	<u><b>\$129,269</b></u>

<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$0	\$0	\$26	(\$24)
Assessment Proceeds	131,125	131,106	131,294	133,276
Fund Balance Committed for Capital	3,664	-	-	-
<b>Total Revenues and Other Sources of Funds</b>	<u><b>\$134,789</b></u>	<u><b>\$131,106</b></u>	<u><b>\$131,320</b></u>	<u><b>\$133,252</b></u>

**Southgate L & L - Florin Zone**

<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	\$33,203	\$49,953	\$50,050	\$50,877
Operating Transfers Out	86,887	69,923	5,042	5,001
<b>Total Expenditures and Other Uses of Funds</b>	<u><b>\$120,090</b></u>	<u><b>\$119,876</b></u>	<u><b>\$55,092</b></u>	<u><b>\$55,878</b></u>

<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$120	\$120	\$208	\$205
Assessment Proceeds	54,683	55,033	55,495	55,720
Fund Balance Committed for Capital	65,287	64,723	-	-
<b>Total Revenues and Other Sources of Funds</b>	<u><b>\$120,090</b></u>	<u><b>\$119,876</b></u>	<u><b>\$55,703</b></u>	<u><b>\$55,925</b></u>

**Southgate L & L - Churchill Downs Zone**

<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	\$31,019	\$57,419	\$57,448	\$58,059
Operating Transfers Out	110,126	95,907	30,313	30,181
<b>Total Expenditures and Other Uses of Funds</b>	<u><b>\$141,145</b></u>	<u><b>\$153,326</b></u>	<u><b>\$87,761</b></u>	<u><b>\$88,240</b></u>

<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$100	\$100	\$182	\$161
Assessment Proceeds	87,419	87,419	88,160	90,026
Fund Balance Committed for Capital	53,626	65,807	-	-
<b>Total Revenues and Other Sources of Funds</b>	<u><b>\$141,145</b></u>	<u><b>\$153,326</b></u>	<u><b>\$88,342</b></u>	<u><b>\$90,187</b></u>

Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget

Special Revenue and Endowment Funds

	Final Budget FY 2012-2013	Final Budget FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
<b>Southgate L &amp; L - Vineyard East Zone</b>				
<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	\$11,100	\$11,100	\$6,872	\$6,745
Operating Transfers Out	391,674	349,063	-	-
<b>Total Expenditures and Other Uses of Funds</b>	<b><u>\$402,774</u></b>	<b><u>\$360,163</u></b>	<b><u>\$6,872</u></b>	<b><u>\$6,745</u></b>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$550	\$550	\$933	\$862
Assessment Proceeds	48,185	48,185	48,550	48,628
Fund Balance Committed for Capital	354,039	311,428	-	-
<b>Total Revenues and Other Sources of Funds</b>	<b><u>\$402,774</u></b>	<b><u>\$360,163</u></b>	<b><u>\$49,483</u></b>	<b><u>\$49,490</u></b>

<b>Southgate L &amp; L - Vineyard West Zone</b>				
<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	\$9,000	\$9,000	\$5,393	\$5,320
Operating Transfers Out	235,902	203,292	-	-
<b>Total Expenditures and Other Uses of Funds</b>	<b><u>\$244,902</u></b>	<b><u>\$212,292</u></b>	<b><u>\$5,393</u></b>	<b><u>\$5,320</u></b>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$300	\$300	\$535	\$462
Assessment Proceeds	37,332	37,332	37,508	38,240
Fund Balance Committed for Capital	207,270	174,660	-	-
<b>Total Revenues and Other Sources of Funds</b>	<b><u>\$244,902</u></b>	<b><u>\$212,292</u></b>	<b><u>\$38,043</u></b>	<b><u>\$38,702</u></b>

<b>North Vineyard Station CFD</b>				
Services and Supplies	\$135,599	\$132,000	\$642	\$28,559
Operating Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b><u>\$135,599</u></b>	<b><u>\$132,000</u></b>	<b><u>\$642</u></b>	<b><u>\$28,559</u></b>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$2,000	\$2,000	\$375	\$103
Assessment Proceeds	0	0	133	475
Fund Balance Restricted	133,599	130,000	0	0
<b>Total Revenues and Other Sources of Funds</b>	<b><u>\$135,599</u></b>	<b><u>\$132,000</u></b>	<b><u>\$508</u></b>	<b><u>\$678</u></b>

<b>Vineyard Springs CFD</b>				
<b>Expenditures</b>				
Services and Supplies	\$42,000	\$42,000	\$0	\$0
Operating Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b><u>\$42,000</u></b>	<b><u>\$42,000</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$0	\$0	\$0	\$0
Assessment Proceeds	42,000	42,000	0	0
Fund Balance Restricted	0	0	0	0
<b>Total Revenues and Other Sources of Funds</b>	<b><u>\$42,000</u></b>	<b><u>\$42,000</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget

Special Revenue and Endowment Funds

	Final Budget FY 2012-2013	Final Budget FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010
<b>Florin-Vineyard Gap CFD</b>				
<b>Expenditures</b>				
Services and Supplies	\$5,660	\$5,660	\$0	\$0
Operating Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<u>\$5,660</u>	<u>\$5,660</u>	<u>\$0</u>	<u>\$0</u>
<b>Revenues and Other Sources of Funds</b>				
Interest	\$0	\$0	\$0	\$18
Assessment Proceeds	-	-	16	-
Fund Balance Restricted	5,660	5,660	-	5,650
<b>Total Revenues and Other Sources of Funds</b>	<u>\$5,660</u>	<u>\$5,660</u>	<u>\$16</u>	<u>\$5,668</u>

<b>Bradshaw Vineyards Open Space Endowment Fund</b>				
<b>Expenditures</b>				
Operating Transfers Out	4,000	-	-	-
<b>Total Expenditures</b>	<u>\$4,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Revenues and Other Sources of Funds</b>				
Interest	\$4,000	\$0	\$0	\$0
Other Revenue	-	-	-	-
<b>Total Revenues and Other Sources of Funds</b>	<u>\$4,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<b>Laguna Creek Trail Endowment Fund</b>				
<b>Expenditures</b>				
Operating Transfers Out	400	-	-	-
<b>Total Expenditures</b>	<u>\$400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Revenues and Other Sources of Funds</b>				
Interest	\$400	\$0	\$0	\$0
Other Revenue	-	-	-	-
<b>Total Revenues and Other Sources of Funds</b>	<u>\$400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget

Special Revenue and Endowment Funds

	<u>Final Budget</u> <u>FY 2012-2013</u>	<u>Final Budget</u> <u>FY 2011-2012</u>	<u>Actual</u> <u>FY 2010-2011</u>	<u>Actual</u> <u>FY 2009-2010</u>
<b>Total Special Revenue and Endowment Funds</b>				
<b>Expenditures and Other Uses of Funds</b>				
Services and Supplies	1,438,019	1,600,196	1,190,862	1,076,910
Equipment	-	-	-	-
Operating Transfers Out	4,950,301	4,550,909	1,145,989	783,930
<b>Total Expenditures and Other Uses of Funds</b>	<u><u>6,388,320</u></u>	<u><u>6,151,105</u></u>	<u><u>2,336,851</u></u>	<u><u>1,860,840</u></u>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$13,575	\$9,175	\$12,309	\$10,686
Assessment Proceeds	2,292,525	2,292,121	2,264,867	2,294,728
Other Revenue	-	-	200,000	-
Operating Transfers In	4,400	-	-	-
Fund Balance Restricted	139,259	135,660	-	5,650
Fund Balance Committed for Capital	3,938,561	3,714,149	-	-
<b>Total Revenues and Other Sources of Funds</b>	<u><u>\$6,388,320</u></u>	<u><u>\$6,151,105</u></u>	<u><u>\$2,477,176</u></u>	<u><u>\$2,311,064</u></u>

**Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget**

**Capital Projects Fund**

	<u>Final Budget FY 2012-2013</u>	<u>Final Budget FY 2011-2012</u>	<u>Actual FY 2010-2011</u>	<u>Actual FY 2009-2010</u>
<b>Expenditures</b>				
Salaries and Benefits	\$0	\$0	\$0	\$0
Park Improvements	15,411,157	17,192,879	1,701,776	1,547,400
Operating Transfers Out	-	-	-	782,655
<b>Total Expenditures</b>	<u><u>\$15,411,157</u></u>	<u><u>\$17,192,879</u></u>	<u><u>\$1,701,776</u></u>	<u><u>\$2,310,055</u></u>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$200,000	\$200,000	\$14,567	\$40,924
Other Income	-	-	127,039	-
Operating Transfers In	6,622,151	8,513,509	1,482,269	1,135,649
State and Other Grants	-	-	166,731	299,699
Federal Grants	186,000	85,000	-	-
In-lieu fees				10
Development Impact Fees- Vineyard	25,000	25,000		46,525
Development Impact Fees- Vineyard Springs	25,000	25,000		-
Development Impact Fees - North Vineyard Station	25,000	25,000		59,099
<b>Total Development Impact Fees</b>	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>105,624</u>
<b>Fund Balance Reserved for Capital Projects:</b>				
Vineyard Development Impact Fees	1,601,090	1,661,300	-	-
Vineyard Springs Development Impact Fees	3,338,941	3,325,820	-	-
North Vineyard Station Development Impact Fees	580,524	578,000	-	-
In Lieu Fees	2,807,451	2,754,250	-	-
<b>Total Fund Balance Reserved for Capital Projects</b>	<u>8,328,006</u>	<u>8,319,370</u>	<u>-</u>	<u>-</u>
<b>Total Revenues &amp; Other Sources of Funds</b>	<u><u>\$15,411,157</u></u>	<u><u>\$17,192,879</u></u>	<u><u>\$1,790,606</u></u>	<u><u>\$1,581,906</u></u>

Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget

Debt Service Fund

	<u>Final Budget FY 2012-2013</u>	<u>Final Budget FY 2011-2012</u>	<u>Actual FY 2010-2011</u>	<u>Actual FY 2009-2010</u>
<b>Expenditures and Other Uses of Funds</b>				
Principal	\$171,493	\$839,397	\$642,760	\$625,770
Interest	649,257	315,994	136,632	84,482
Fees	\$3,000	\$1,159	\$0	\$0
Cost of Issuance			\$315,909	
Operating Transfers Out				
<b>Total Expenditures</b>	<u><u>\$823,750</u></u>	<u><u>\$1,156,550</u></u>	<u><u>\$779,392</u></u>	<u><u>\$710,252</u></u>
<b>Revenues and Other Sources of Funds</b>				
Interest Income	\$0	\$0	(\$398)	\$0
Operating Transfers In (From Asst Dist)	823,750	537,400	1,069,524	693,618
Proceeds from Issuance of Debt			\$325,388	
Fund Balance Reserved for Debt Service	-	619,150		
<b>Total Revenues &amp; Other Sources of Funds</b>	<u><u>\$823,750</u></u>	<u><u>\$1,156,550</u></u>	<u><u>\$1,394,514</u></u>	<u><u>\$693,618</u></u>

Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget

WildHawk Golf Club

	<u>Final Budget FY 2012-2013</u>	<u>Final Budget FY 2011-2012</u>	<u>Actual FY 2010-2011</u>	<u>Actual FY 2009-2010</u>
<b>Rounds</b>	55,900	55,010	52,984	53,055
<b>Revenues</b>				
Golf Operations	\$1,974,346	\$1,941,416	\$1,831,159	\$1,833,182
Golf Merchandise	268,320	275,050	260,982	239,389
Food and Beverage	3,681	(14,319)	(31,399)	(21,952)
<b>Total Revenues</b>	<u>\$2,246,347</u>	<u>\$2,202,147</u>	<u>\$2,060,742</u>	<u>\$2,050,619</u>
<b>Cost of Goods Sold</b>	198,557	203,537	204,673	196,672
<b>Gross Profit</b>	<u>\$2,047,790</u>	<u>\$1,998,610</u>	<u>\$1,856,069</u>	<u>\$1,853,947</u>
<b>Expenses</b>				
<b>Payroll and Benefits</b>				
Golf Operations	264,422	283,438	299,050	296,651
Golf Course Maintenance	598,705	621,269	630,688	632,571
Food and Beverage	-	-	-	-
Clubhouse	9,230	9,230	12,521	6,551
General and Administrative	101,197	102,610	99,737	96,705
<b>Total Payroll and Benefits</b>	<u>\$973,554</u>	<u>\$1,016,547</u>	<u>\$1,041,996</u>	<u>\$1,032,478</u>
<b>Operating Expenses</b>				
Golf Operations	28,325	28,235	33,549	27,733
Golf Course Maintenance	303,224	271,577	311,056	320,979
Food and Beverage	21,360	19,860	26,677	19,019
Clubhouse	75,190	69,310	77,681	69,151
General and Administrative	84,630	96,020	90,538	96,904
<b>Total Operating Expenses</b>	<u>\$512,729</u>	<u>\$485,002</u>	<u>\$539,501</u>	<u>\$533,786</u>
<b>Total Expenses</b>	<u>\$1,486,283</u>	<u>\$1,501,549</u>	<u>\$1,581,497</u>	<u>\$1,566,264</u>
<b>Net Income (Loss) From Operations</b>	<u>\$561,507</u>	<u>\$497,061</u>	<u>\$274,572</u>	<u>\$287,683</u>
<b>Debt Service</b>	495,000	480,026	515,780	494,169
<b>Capital/Equipment Expenditures</b>	15,200	17,035		
<b>Operating Transfers In</b>				
<b>Operating Transfers Out</b>	-	-		
<b>Future Capital/Equipment Expenditure</b>	51,307			
<b>Net Income (Loss) From Operations After Debt Service and Capital Expenditures</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$241,208)</u>	<u>(\$206,486)</u>



Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget

Golf With Attitude

	<u>Final Budget FY 2012-2013</u>	<u>Final Budget FY 2011-2012</u>	<u>Actual FY 2010-2011</u>	<u>Actual FY 2009-2010</u>
<b>Revenues</b>				
Merchandise Sales	\$25,000	\$25,000	\$0	\$0
Interest Income (Expense)			(\$53)	(\$72)
<b>Total Revenues</b>	<u>\$25,000</u>	<u>\$25,000</u>	<u>(\$53)</u>	<u>(\$72)</u>
<b>Cost of Goods Sold</b>	17,500	17,500	-	-
<b>Gross Profit</b>	<u>\$7,500</u>	<u>\$7,500</u>	<u>(\$53)</u>	<u>(\$72)</u>
<b>Expenses</b>				
<b>Payroll and Benefits</b>				
Sales Commissions	\$0	\$0	\$0	\$0
<b>Total Payroll and Benefits</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Operating Expenses</b>				
Advertising	\$0	\$0	\$0	\$0
Business/Conference	5,000	5,000	-	-
Postage	-	-	-	-
Office Supplies	-	-	-	-
Printing	2,500	2,500	-	-
Legal Fees	-	-	-	-
Consultant	-	-	-	58
<b>Total Operating Expenses</b>	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$0</u>	<u>\$58</u>
<b>Total Expenses</b>	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$0</u>	<u>\$58</u>
<b>Net Income (Loss) From Operations</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$53)</u>	<u>(\$130)</u>
<b>Start-Up Costs</b>	-	-	-	-
<b>Operating Transfer In</b>	\$0	\$0	\$0	\$0
<b>Net Income (Loss) From Operations After Start-Up Costs</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$53)</u>	<u>(\$130)</u>

**Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget**

**Schedule of Transfers**

Each year revenues are transferred to funds to fund debt service and capital projects. These transactions are considered a transfer out of the fund that contributes the revenue and a transfer in to the fund that receives the contribution. The summary below lists the transfers included in the Fiscal Year 2012-2013 Final Budget.

	<b>Transfers to Other Funds</b>	<b>Transfers From Other Funds</b>
<b>General Fund</b>	\$ 2,500,000	\$ -
<b>Special Revenue Funds</b>		
Countryside L & L	530,562	
Vintage L & L	84,500	
Churchill Downs L & L	913,478	
Sunrise Florin L & L	7,400	
Sunrise Greens L & L	44,076	
Country Creek L & L	2,325,955	4,400
Southgate Fruitridge	79,284	
Southgate Bowling Green/Parkway	31,131	
Southgate Central	61,762	
Southgate Countryside/Vintage	43,164	
Southgate Florin	86,887	
Southgate Churchill Downs	110,126	
Southgate Vineyard East	391,674	
Southgate Vineyard West	235,902	
North Vineyard Station CFD	-	
Vineyard Springs CFD	-	
Florin Vineyard Gap CFD	-	
Bradshaw Vineyards Endowment Fun	4,000	
Laguna Creek Trail Endowment Fund	400	
<b>Debt Service Fund</b>		823,750
<b>Capital Projects Fund</b>		6,622,151
<b>Enterprise Funds</b>		
Wildhawk Golf Club	-	-
Golf With Attitude	-	-
	<b>\$ 7,450,301</b>	<b>\$ 7,450,301</b>
		\$ -

**Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget**

**Fund Balance Summary**

	Projected Fund Balance 6/30/2012	Operating and Capital Revenues Budget	Operating and Capital Expenditures Budget	Projected Fund Balance 6/30/2013	Projected Change in Fund Balance
<b>General Fund</b>	\$ 3,048,838	\$ 4,676,209	\$ 7,176,209	\$ 548,838	\$ (2,500,000) <sup>1</sup>
<b>Special Revenue Funds</b>					
Countryside L & L	445,800	319,000	668,537	96,263	(349,537) <sup>1</sup>
Vintage L & L	28,000	208,829	208,829	28,000	(0) <sup>1</sup>
Churchill Downs L & L	874,200	472,700	1,196,128	150,772	(723,428) <sup>1</sup>
Sunrise Florin L & L	2,500	35,130	35,130	2,500	-
Sunrise Greens L & L	27,400	81,360	81,360	27,400	-
Country Creek L & L	2,147,900	497,310	2,615,355	29,855	(2,118,045) <sup>1</sup>
Southgate Fruitridge	60,200	93,125	143,009	10,316	(49,884) <sup>1</sup>
Southgate Bowling Green/Parkway	14,700	75,049	78,280	11,469	(3,231) <sup>1</sup>
Southgate Central	36,100	119,783	130,333	25,550	(10,550) <sup>1</sup>
Southgate Countryside/Vintage	16,800	131,125	134,789	13,136	(3,664) <sup>1</sup>
Southgate Florin	74,500	54,803	120,090	9,213	(65,287) <sup>1</sup>
Southgate Churchill Downs	81,700	87,519	141,145	28,074	(53,626) <sup>1</sup>
Southgate Vineyard East	355,100	48,735	402,774	1,061	(354,039) <sup>1</sup>
Southgate Vineyard West	208,200	37,632	244,902	930	(207,270) <sup>1</sup>
North Vineyard Station CFD	133,600	2,000	135,599	1	(133,599) <sup>1</sup>
Vineyard Springs CFD	-	42,000	42,000	-	-
Florin-Vineyard Gap CFD	5,700	-	5,660	40	(5,660) <sup>1</sup>
<b>Endowment Funds</b>					
Bradshaw Vineyards Open Space	200,000	4,000	4,000	200,000	-
Laguna Creek Trail Extension	20,000	400	400	20,000	-
<b>Debt Service Fund</b>	-	823,750	823,750	-	-
<b>Capital Projects Fund</b>	8,328,006	7,083,151	15,411,157	-	(8,328,006) <sup>1</sup>
<b>Totals</b>	<b>\$ 16,109,244</b>	<b>\$ 14,893,610</b>	<b>\$ 29,799,436</b>	<b>\$ 1,203,418</b>	<b>\$(14,905,826)</b>

1. Changes in fund balance reflect the use of the Fund Balances Committed to Capital Projects for budgeted capital projects.

Southgate Recreation & Park District  
Fiscal Year 2012-2013 Final Budget

Summary of Full-Time Employees by Department

	2012-2013	2011-2012	2010-2011	2009-2010
<b>Administration</b>				
General Manager	1	1	1	1
Assistant General Manager	1	1	1	1
Administration Manager	1	1	1	1
Public Information Officer	0	0	0.25	0.25
Business Supervisor	1	1	1	1
Business Analyst	0	0	1	1
Planner/GIS Analyst II	0	1	1	1
Planner	1	0	0	0
Construction Project Manager	0	1	1	1
Network Administrator	1	1	1	1
Personnel Specialist	1	1	1	1
Administrative Assistant III	1	1	1	1
Administrative Assistant II	1	0.75	0.5	0.5
Administrative Assistant I-Public Information	0.25	0.25	0	0
<b>Total Administration</b>	<b>9.25</b>	<b>10</b>	<b>10.75</b>	<b>10.75</b>
<b>Recreation</b>				
Recreation Manager	1	1	1	1
Recreation Supervisor III	1	1	1	1
Recreation Supervisor II	2	2	2	2
Recreation Supervisor I	2	2	3	4
Community Service Worker	2	2	2	2
Administrative Assistant I-Public Information	0.5	0.5	0.5	0.5
Receptionist	0	0	2	2
Building Maintenance Worker	1	1	1	1
Custodian	1	1	1	1
Lead Custodian/Security	1	1	2	2
<b>Total Recreation</b>	<b>11.5</b>	<b>11.5</b>	<b>16.5</b>	<b>16.5</b>
<b>Parks</b>				
Parks Manager	1	1	1	1
Maintenance Worker IV	2	2	2	2
Maintenance/Irrigation Specialist II	3	3	3	3
Maintenance Worker II	3	4	4	4
Irrigation Specialist	1	1	1	1
Maintenance Worker	6.75	6.75	7	7
Maintenance Assistant	5	7	7	7
<b>Total Parks</b>	<b>21.75</b>	<b>24.75</b>	<b>25</b>	<b>25</b>
<b>WildHawk</b>				
Golf Manager	1	1	1	1
Superintendent	1	1	1	1
Assistant Superintendent	1	1	1	1
Director of Golf	1	1	1	1
Administrative Assistant I-Public Information	0.25	0.25	0.25	0.25
PGA Assistant Pro	1	1	1	1
Administrative Assistant II	0.25	0.25	0.5	0.5
Maintenance Worker II	2	2	2	2
Greenskeeper	1	1	1	1
Maintenance Worker	2	2	4	5
Mechanic	1	1	1	1
Irrigation Specialist	1	1	1	1
<b>Total WildHawk</b>	<b>12.5</b>	<b>12.5</b>	<b>14.75</b>	<b>15.75</b>
<b>Grand Total</b>	<b>55</b>	<b>58.75</b>	<b>66</b>	<b>68</b>

**\*\*This Page Left Intentionally Blank\*\***