

ADVISORY BOARD OF DIRECTORS

AGENDA

Regular Monthly Meeting
Tuesday, June 11, 2019 at 6pm
Mission Oaks Community Center
4701 Gibbons Drive, Carmichael, 95608



Call to Order: 6pm

Pledge of Allegiance:

Roll Call:

Chairperson's Comments:

Board Comments/Discussion:

Public Comment: *Members of the public may address the Board on District topics not listed on this agenda. It is a violation of state law for the Board to discuss or act on non-agenda items. Board members may only briefly ask clarifying questions or refer matters to staff. Speakers are limited to three (3) minutes.*

***Denotes agenda items with attached information**

Information:

1. Monthly Billing and Budget Report, FY 2018-19 Period 10, April 1-30, 2019*
2. Administrative Division Report*
3. Recreation Division Report*
4. Parks Division Report

Presentation:

5. Fulton El Camino Park Patrol

Consent:

6. Approval of May 14, 2019 Regular Board Meeting Minutes*

Discussion:

7. Budget Policy and Procedures*
8. Discussion on Five-Year Capital Improvement Plan*

Action Items:

9. Approval of Resolution No. 2019-02 of Intention to Continue to Levy Assessments for FY 2019-20, Preliminarily Approving the Engineer's Report and Providing Notice of Hearing of the Mission Oaks Parks and Recreation Maintenance and Improvement District*

Staff Comments/Reports:

Next Regular Meeting: Tuesday, July 23, 2019 at 6pm at Mission Oaks Community Center.

Mission Oaks Recreation and Park District does not discriminate against persons with disabilities and offers an accessible facility. If you wish to attend this meeting and will require assistance to participate, please contact Debra Tierney at 916-359-1601 or 916-359-2890 no later than 24 hours prior to the meeting.

This agenda was posted and available for public review at the District Office, 3344 Mission Avenue, Carmichael, CA 95608; at Mission Oaks Community Center, 4701 Gibbons Dr., Carmichael, CA 95608; and at Swanston Community Center, 2350 Northrop Way, Sacramento, CA 95825 at least 72 hours in advance of the Regular Meeting, in accordance with the Ralph M. Brown Act. The agenda is also available online at MORPD.com. Signed June 7, 2019, Debra Tierney, Clerk of the Board.

Chairperson Rick Morin
Member Jerry Ontiveros

Advisory Board Members
Clerk Jeff Rothberg

Vice Chairperson Bernard Donnelly
Member Nghia Nguyen

General Fund 336A

#1

Description - Expenditures	Budgeted	Exps to Date	Bud Remain	% Consumed
Salaries and Employee Benefits	2,427,490.00	1,989,495.66	467,073.34	82%
Services and Supplies	1,001,375.00	879,857.67	129,524.79	82%
Interfund Chrg/Capital/Contingency	552,500.00	1,706.16	550,793.84	0%
Total	3,981,365.00	2,871,059.49	1,147,391.97	72%

Description - Revenue	Budgeted	Rev to Date	Rev Estimated	% Received
Property Taxes	2,649,400.00	1,607,834.80	1,041,565.20	61%
Charges for Services	968,500.00	668,505.27	299,939.73	69%
Grants/Donations/Misc.	65,000.00	118,991.78	9,481.64	183%
Total	3,682,900.00	2,395,331.85	1,350,986.57	65%

Assessment Fund 336B

Description - Expenditures	Budgeted	Exps to Date	Bud Remain	% Consumed
Services and Supplies	491,500.00	366,138.39	124,361.61	74%
Interfund Chrg/Capital/Contingency	1,120,000.00	644,593.27	471,165.79	37%
Total	1,611,500.00	1,010,731.66	595,527.40	50%

Description - Revenue	Budgeted	Rev to Date	Rev Estimated	% Received
Assessment Fees	1,372,225.00	623,885.46	748,339.54	45%
Cell Tower and Grants	355,500.00	84,296.62	271,203.38	24%
Total	1,727,725.00	708,182.08	1,019,542.92	48%

#1

Mission Oaks Recreation and Park District
General Fund - 336A

Budget Report
April 1-30, 2019

Fiscal Year 2019-2000
Period 10

Commitment Item	Budget	Actual	Pending	Remaining	%Consumed
10111000 REGULAR EMPLOYEE	1,129,549.00	965,409.60		164,139.40	85%
10112100 EXTRA HELP	564,810.00	398,081.52		166,728.48	70%
10112400 COMMITTEE MEMBER	5,000.00	1,800.00		3,200.00	36%
10113200 TIME/ONE HALF OT		455.81		-455.81	
10114300 ALLOWANCES	6,000.00	5,000.00		1,000.00	83%
10115200 TERMINAL PAY		12,938.06		-12,938.06	
10121000 RETIREMENT	302,373.00	283,285.11		57,482.89	83%
10122000 OASDHI	24,728.00	19,009.22		5,718.78	76%
10123000 GROUP INS	287,306.00	215,868.82		71,437.18	75%
10123002 DENTAL PLAN ER	28,425	22,795.75		5,629.25	80%
10123003 LIFE INS - ER CO	315	262.50		52.50	
10123004 VISION INS - ER	339	274.07		64.93	
10124000 WORK COMP INS	44,850.00	49,099.29		-4,249.29	-109%
10125000 SUI INS	24,479.00	15,215.91		9,263.09	62%
* 10 - SALARIES AND EMPLOYEE	2,427,490.00	1,989,495.66		467,073.34	81.96
20200500 ADVERTISING	4,100.00	2,028.60		2,071.40	49%
20202100 BOOKS/PER SVC	300.00	16.16		283.84	5%
20202200 BOOKS/PER SUP					0%
20202900 BUS/CONFERENCE E	5,000.00	5,987.37		-987.37	119%
20203500 ED/TRAINING SVC	5,000.00	3,206.07		1,793.93	64%
20203900 EMP TRANSPORTATI	4,125.00	2,334.35		1,790.65	56%
20205100 INS LIABILITY	65,000.00	69,750.33		-4,750.33	107%
20206100 MEMBERSHIP DUES	8,710.00	6,328.61		2,381.39	72%
20206500 MICROFILM SVC	200.00	89.34		110.66	45%
20206600 MICROFILM SUP	200.00	22.73		177.27	11%
20207600 OFFICE SUPPLIES	5,000.00	3,210.81		1,789.19	64%
20208100 POSTAL SVC	10,000.00	11,137.76		-1,137.76	111%
20208500 PRINTING SVC	38,000.00	28,403.59		9,596.41	75%
20210300 AGRI/HORT SVC					
20210400 AGRI/HORT SUP					
20211100 BLDG MAINT SVC	8,000.00	16,543.07		-8,543.07	206%
20211200 BLDG MAINT SUP/M	8,000.00	6,929.29		1,070.71	86%
20212200 CHEMICAL SUPPLIE	1,500.00	137.69		1,362.31	9%

Mission Oaks Recreation and Park District
General Fund - 336A

Budget Report
April 1-30, 2019

Fiscal Year 2019-2000
Period 10

Commitment Item	Budget	Actual	Pending	Remaining	%Consumed
20213100 ELECT MAINT SVC	5,000.00	1,119.25		3,880.75	22%
20213200 ELECT MAINT SUP	2,500.00	1,037.44		1,462.56	41%
20214100 LAND IMP MAINT S	18,000.00	18,399.45		-399.45	102%
20214200 LAND IMP MAINT S	9,000.00	7,149.87		1,850.13	79%
20215100 MECH SYS MAINT S	10,000.00	7,295.61		2,704.39	73%
20215200 MECH SYS MAINT S	2,000.00	28.74		1,971.26	1%
20216100 PAINTING SVC	5,200.00	5,200.00		-3,200.00	100%
20216200 PAINTING SUP	2,000.00	756.95		1,243.05	38%
20216700 PLUMBING MAINT S	3,500.00	1,780.00		1,720.00	51%
20216800 PLUMBING MAINT S	9,871.65	9,571.65		-8,571.65	97%
20219100 ELECTRICITY	75,000.00	62,753.93		12,246.07	84%
20219200 NAT GAS/LPG/FUEL	8,578.94	8,578.94		-1,578.94	100%
20219300 REF COLL/DISP SV	15,000.00	10,753.34		4,246.66	72%
20219500 SEWAGE DISP SVC	7,500.00	6,417.19		1,082.81	86%
20219700 TELEPHONE SVC	21,990.00	18,325.36		17,674.64	83%
20219800 WATER					
20220500 AUTO MAINT SVC	4,000.00	3,146.14		853.86	79%
20220600 AUTO MAINT SUP	2,000.00	1,416.44		583.56	71%
20222600 EXPEND TOOLS	1,250.00	236.19		1,013.81	19%
20222700 CELLPHONE/PAGER	9,840.00	4,373.73		5,466.27	44%
20223600 FUEL/LUBRICANTS	13,000.00	12,634.63		365.37	97%
20226200 OFFICE EQ MAINT	4,000.00	1,786.36		2,213.64	45%
20226500 INVENTORIAL EQ	23,000.00	27,173.11		-4,173.11	118%
20227100 RADIO/ELECT MAIN	3,000.00	1,090.45		1,909.55	36%
20227200 RADIO/ELECT MAIN	500.00			500.00	0%
20227500 RENT/LEASE EQ	21,000.00	17,599.23		3,400.77	84%
20228200 SHOP EQ MAINT SU					
20229100 OTHER EQ MAINT S	1,000.00	-129.82		1,129.82	-13%
20229200 OTHER EQ MAINT S	250.00	646.39		-396.39	259%
20231300 UNIFORM ALLOW	6,500.00	4,639.06		1,860.94	71%
20231400 CLOTH/PERSONAL S	8,000.00	5,594.12		2,405.88	70%
20232100 CUSTODIAL SVC	70,000.00	62,256.44		2,568.56	89%
20232200 CUSTODIAL SUP	3,500.00	9,038.04		-363.04	258%
20233200 FOOD/CATERING SU	14,000.00	12,459.51		1,540.49	89%

Mission Oaks Recreation and Park District
General Fund - 336A

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Commitment Item	Budget	Actual	Pending	Remaining	%Consumed
20234200 KITCHEN SUP	1,100.00	767.03		332.97	70%
20244400 MEDICAL SUP	3,000.00	2,737.85		262.15	91%
20250500 ACCOUNTING SVC	2,700.00	1,519.72	780.28	400.00	56%
20250700 ASSESSMENT COLL	38,000.00	30,911.67		7,088.33	81%
20254100 PERSONNEL SVC	4,500.00	3,307.00		1,193.00	73%
20255100 PLANNING SVC		559.09		-559.09	
20257100 SECURITY SVC		25,746.10		-25,746.10	
20259100 OTHER PROF SVC	34,500.00	1,612.12		32,887.88	5%
20281100 DATA PROCESSING	29,000.00	16,899.98		12,100.02	58%
20281200 DATA PROCESSING	2,000.00	215.87		1,784.13	11%
20281304 SALES TAX ADJ-BO	4,800.00			4,800.00	0%
20283100 JUROR FEES/MILEA		44.97		-44.97	
20283101 FEES		2,165.32		-2,165.32	
20285100 RECREATIONAL SVC	274,000.00	249,337.43		24,662.57	91%
20285200 RECREATIONAL SUP	19,000.00	16,052.48		2,947.52	84%
20287800 CREDIT CARD FEES	12,000.00	4,766.76		7,233.24	40%
20288000 PY EXPEND	600.00			600.00	0%
20289800 OTHER OP EXP SUP		1,038.33		-1,038.33	
20289900 OTHER OP EXP SVC	3,000.00	2,048.60		951.40	68%
20291100 SYSTEM DEV SVC	26,000.00	28,408.30		-2,408.30	109%
20291500 COMPASS COSTS	3,700.00	3,677.80		22.20	99%
* 20 - SERVICES AND SUPPLIES	1,001,375.00	879,857.67	780.28	129,524.79	87%
30345000 TAX/LIC/ASSESS	2,500.00	1,706.16		793.84	68%
* 30 - OTHER CHARGES	2,500.00	1,706.16		793.84	68%
42420200 STRUCTURES	400,000.00			400,000.00	
* 42 - Buildings	400,000.00			400,000.00	
79790100 CONTINGENCY APPR	150,000.00			150,000.00	
* 79 - Appropriation for Con	150,000.00			150,000.00	
** Expenditure Accounts	3,981,365.00	2,871,059.49	780.28	1,147,391.97	72%

Mission Oaks Recreation and Park District
General Fund - 336A

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Period 10

Commitment Item	Budget	Actual	Pending	Remaining	%Consumed
91910100 PROP TAX CUR SEC	-2,420,000.00	-1,402,817.03		-1,017,182.97	60%
91910200 PROP TAX CUR UNS	-85,000.00	-93,996.05		8,996.05	110%
91910300 PROP TAX CUR SUP	-55,000.00	-54,815.25		-184.75	99%
91910400 PROP TAX SEC DEL	-25,000.00	-18,950.31		-6,049.69	75%
91910500 PROP TAX SUP DEL	-2,000.00	-3,735.61		1,735.61	186%
91910600 PROP TAX UNITARY	-60,000.00	-32,130.69		-27,869.31	53%
91912000 PROP TAX REDEMPT	-100.00	-105.16		5.16	10%
91913000 PROP TAX PR UNSE	-2,000.00	-918.56		-1,081.44	46%
91914000 PROP TAX PENALTI	-300.00	-366.14		66.14	122%
* 91 - TAXES	-2,649,400.00	-1,607,834.80		-1,041,565.20	61%
94941000 INTEREST INCOME	-12,000.00	-10,260.00		-1,740.00	85%
94942900 BLDG RENTAL OTHE	-55,000.00	-39,944.09		-15,055.91	73%
* 94 - REVENUE FROM USE OF M	-67,000.00	-50,204.09		-16,795.91	75%
95952200 HOME PROP TAX RE	-26,500.00	-13,250.62		-13,249.38	50%
95953200 AID CO FUNDS					0%
95956900 STATE AID OTHER	-235,000.00	-125,157.06		-109,842.94	53%
* 95 - INTERGOVERNMENTAL REV	-261,500.00	-138,407.68		-123,092.32	53%
96964600 RECREATION SVC C	-640,000.00	-479,893.50	-55.00	-160,051.50	75%
* 96 - CHARGES FOR SERVICES	-640,000.00	-479,893.50	-55.00	-160,051.50	75%
97971000 CASH OVERAGES		-187.33		187.33	0%
97973000 DONATIONS/CONTRI	-30,000.00	-11,684.94		-18,315.06	39%
97974000 INSURANCE PROCEE	-20,000.00	-18,248.00		-1,752.00	91%
97979000 MISC OTHER	-15,000.00	25,398.09		10,398.09	121%
* 97 - MISCELLANEOUS REVENUE	-65,000.00	-118,991.78	-55.00	-9,481.64	75%
** REVENUE ACCOUNTS	-3,682,900.00	-2,395,331.85	-55.00	-1,350,986.57	63%
*** Total	298,465.00	550,084.56	835.28	-248,689.45	183%

	A	B	C	D	E	F
1	Commitment Item	Budget	Actual	Pending	Remaining	%Consumed
2	20210300 AGRI/HORT SVC	250,000.00	166,599.38		83,400.62	67%
3	20210400 AGRI/HORT SUP	10,000.00	3,379.49		6,620.51	34%
4	20211100 BLDG MAINT SVC	20,000.00			20,000.00	0%
5	20211200 BLDG MAINT SUP/M	10,000.00			10,000.00	0%
6	20212200 CHEMICAL SUPPLIE	1,500.00	83.61		1,416.39	6%
7	20214100 LAND IMP MAINT S					
8	20214200 LAND IMP MAINT S					
9	20219800 WATER	115,000.00	111,183.31		3,816.69	97%
10	20220600 AUTO MAINT SUP					
11	20255100 PLANNING SVC					
12	20257100 SECURITY SVC	85,000.00	69,892.60		15,107.40	82%
13	20259100 OTHER PROF SVC					
14	20291900 GS CONTRACT SERV	0	0	79.73	0	0%
15	20293402 TECHNICAL SVCS	0	15,000.00	1,000.00	-16,000.00	0%
16	* 20 - SERVICES AND SUPPLIES	491,500.00	366,138.39	1,079.73	124,361.61	74%
17						
18	42420100 BUILDINGS	100,000.00			100,000.00	0%
19	42420200 STRUCTURES	1,020,000.00	644,593.27	4,240.94	371,165.79	63%
20	* 42 - Buildings	1,120,000.00	644,593.27	4,240.94	471,165.79	58%
21	** Expenditure accounts	1,611,500.00	1,010,731.66	5,320.67	595,527.40	64.01
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	A	B	C	D	E	F
35	Commitment Item	Budget	Actual	Pending	Est Rev	% Balance
36	94941000 INTEREST INCOME	-10,000.00	34.00		-9,966.00	0%
37	* 94 - REVENUE FROM USE OF M	-10,000.00	34.00		-9,966.00	0%
38	95953200 AID CO FUNDS	-21,500.00			-21,500.00	
39	95956900 STATE AID OTHER	-280,000.00	34,296.24		-245,703.76	-12%
40	* 95 - INTERGOVERNMENTAL RE	-301,500.00	34,296.24		-267,203.76	11%
41	96963200 AUD/ACCT FEES					
42	96969000 LEASE PROP USE C	-44,000.00	49,966.38		5,966.38	-114%
43	* 96 - CHARGES FOR SERVICES	-44,000.00	49,966.38		5,966.38	-114%
44	97973000 DONATIONS/CONTRI	-200,000.00			-200,000.00	
45	97974000 INSURANCE PROCEE					
46	97976200 ASSESSMENT FEES	-1,172,225.00	582,162.31		-590,062.69	-50%
47	97979000 MISC OTHER		41,723.15		41,723.15	
48	* 97 - MISCELLANEOUS REVENU	-1,372,225.00	623,885.46		-748,339.54	-45%
49	** REVENUE ACCOUNTS	-1,727,725.00	708,182.08		-1,019,542.92	-41%
50					(1,019,542.92)	
51	*** Total	-116,225.00	1,718,913.74	5,320.67	-424,015.52	-35%

STAFF REPORT



DATE: June 7, 2019
TO: MORPD Advisory Board of Directors
FROM: Cindy Paredes-Banville, Finance Superintendent
SUBJECT: Administrative Division Report

INFORMATIONAL ITEMS:

CAPRI Medical Provider Network:

Beginning July 1, 2019 all members of CAPRI must participate in the Medical Provider Network (MPN). A MPN is a select network of physicians and other medical providers that are chosen to provide care because of their quality medical services and specialized understanding of the workers' compensation system. ([Attachment #1](#))

Peak Software, Sportsman Recreation Registration Program:

After much discussion and research, admin and recreation staff have agreed to remain with Peak Software. We have been working with Jordan Walker, Director of Sales, on a proposal to upgrade the District registration software to a cloud based system. It has been a goal to be part of the 21st century by streamlining the registration process through technology. This will address access and convenience – whether from home, school, online, and by phone. The cost of this upgrade will be seen in the monthly back-up of data and maintaining inventory and is roughly \$1,600 annually.

Peak Software Systems is offering a two day on-site training and unlimited phone and email help. This upgrade will include the migration of data to the cloud and will assist in re-organizing class offerings. It will tighten up families members and track t-shirts, candy and snacks for Swanston concession program from a Point of Sale process. Mostly importantly we will have the ability to enter accounting codes that mirror that of the county. ([Attachment #2](#))

CSDA Workshops:

The attached flyer is a list of upcoming workshops in Sacramento. As an agency member you have an opportunity to attend these seminar/workshops if you are interested. CSDA hosts some very good topics. ([Attachment #3](#))



RECEIVED
MAY 10 2019

TO: CAPRI Member Districts
FROM: Matthew Duarte, Executive Director
DATE: May 7, 2019
SUBJECT: CAPRI Medical Provider Network (“MPN”) | ACTION REQUIRED

Dear CAPRI Member:

As part of CAPRI’s ongoing commitment to improving its programs and offerings for our member districts, we are constantly evaluating the needs of our Districts and identifying ways to best serve the membership at large. To that end, in 2016 the CAPRI Board of Directors voted to move forward with the creation of a Medical Provider Network (“MPN”) for our member districts. A MPN is a select network physicians and other medical providers that are chosen to provide care because of their quality medical services and specialized understanding of the workers’ compensation system. MPNs are proven to provide greater control of the workers’ compensation claims while also lowering medical costs, improving the injured workers’ experience in the WC system, and reducing litigation.

Since that time, the CAPRI MPN program has returned significant savings for the membership at large. The average cost per claim has steadily decreased the past two years as CAPRI works to minimize exposure to its members. Notably, since implementation of the program, the number of claims has decreased approximately 17% while the total paid out has decreased approximately 53% from 2016 to 2018.

Accordingly, the CAPRI Board of Directors, recognizing the success of the program, recently voted to ***require all members participate in the MPN starting no later than July 1, 2019.***

Enclosed please find materials that further describe the program and that will assist in enrolling your District in the MPN program. To start the enrollment process, review the Instructions Page which details how your District will complete the enrollment as follows:

- Add the MPN number to your DWC-7 Positioning Notice
- Add the MPN Pamphlet to your new hire packet
- Sign & Return the Compliance Form back to CAPRI

If you have any questions regarding the enrollment or anything related to the MPN, please feel free to contact me at (916) 722-5550 or mduarte@capri-jpa.org.

Attachment # 1

CAPRI Membership

May 7, 2019

Page 2 of 2

If you believe your District requires an extension to complete enrollment, please submit a request in writing directly to my attention via email at mduarte@capri-jpa.org and include the good cause supporting your request as well as an estimate as to how long is needed to complete enrollment.

If you believe your District has good cause for *not* participating in the MPN program, please submit a letter of explanation to my attention no later than **June 14, 2019**. The letter should be addressed to the CAPRI Board of Directors and identify any facts or circumstances justifying your request. The CAPRI Board will consider these appeals on a case-by-case basis. Please note, however, that the Board has indicated a strong preference to require participation in the MPN program as it has been proven to promote both the overall financial position of the pool as well as the wellness of its members' employees.

Thank you for your participation in the CAPRI Workers' Compensation Program. We look forward to having your District participate in the MPN and to improving the efficiency and quality of care for your employees. As always, should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,



Matthew Duarte
Executive Director

enclosures



California Medical Provider Network (MPN) Requirement

POST THE NOTIFICATION MATERIALS IN AN AREA THAT IS ACCESSIBLE BY ALL

The DWC-7 posting must be completed and displayed next the Employee Notification (MPN Pamphlet) in English and Spanish. *Your MPN identification Number **MUST** be included on the Employee Notification (MPN Pamphlet) Details listed below.*

PROVIDE EMPLOYEE NOTIFICATION MATERIALS TO ALL EMPLOYEES WHO REPORT AN ACCIDENT

In the event that an employee is involved in an on-the-job accident, provide the Employee Notification and direct them to an IN Network first care facility. *Your MPN identification Number **MUST** be included on the Employee Notification (MPN Pamphlet)*

Second Opinion, Third Opinion and Independent Medical Review Process:

If you disagree with your doctor or do not like your doctor for any reason, you may always choose another doctor in the MPN.

Obtaining Second and Third Opinions

If you disagree with the diagnosis or treatment plan determined by your treating physician or your second opinion physician, and would like a second or third opinion, you must file the following steps:

- 1. Notify your claim examiner who will provide you with a regional area listing of physicians under specialties within the EIAMPN. You have 60 days from the assigned specialist to schedule or reschedule your appointment.
- 2. Select a physician or specialist from the list.
- 3. Within 60 days of receiving the list, schedule an appointment with your selected physician or specialist from the list provided by your claim examiner. Should you fail to schedule an appointment within 60 days, your right to seek another opinion will be waived.
- 4. Inform your claim examiner of your selection and the appointment date so that we can ensure your medical records can be forwarded in advance of your appointment date. You may also request a copy of your medical records.
- 5. You will be provided information and a request form regarding the Independent Medical Review (IMR) process at the time you select a third opinion physician. Information about the IMR process can be found in the MPN Employee Handbook.

If the second/third opinion doctor feels that your injury is outside of the type of injury he or she normally treats, the doctor's office will notify your employer or insurer. You will get another list of MPN doctors or specialists so you can make another selection.

If the 2nd/3rd opinion doctor agrees with your need for a treatment or not, you may be allowed to receive that recommended treatment or care from a provider inside or outside the MPN, including the 2nd or 3rd opinion physician.

Obtaining an Independent Medical Review (IMR)

If you disagree with the diagnosis or treatment plan determined by the third opinion physician, you may file the completed MPN Independent Medical Review Application form with the Administrative Director of the Division of Workers' Compensation. You may contact your claim examiner or the WellCare Patient Services Department for information about the Independent Medical Review process and the forms to request an Independent Medical Review.

If the second opinion, third opinion or IMR agrees with your treating doctor, you will need to continue to receive medical treatment with a network physician if MPN cannot find a physician who can provide the recommended treatment. If the IMR does not agree with your treating network physician, you will be allowed to receive that medical treatment from a provider either inside or outside of the EIAMPN.

Any physician chosen outside of the EIA MPN must be within reasonable geographic area. The treatment or diagnostic test is limited to the recommendations of the MPN/IMR.

Treatment Outside of the Geographic Area

EIAMPN has providers throughout California. In a situation where you are out of the coverage area, such as temporary work, travel for work, or living temporarily or permanently outside the MPN geographic service area, please contact the WellCare Patient Services Department, your claim examiner, or your primary treating provider, and they will provide you with a selection of at least 3 approved out-of-network providers from whom you can obtain treatment or get second and third opinions from the selected selection of physicians.

Covered Medical Services:

The following is a summary of Workers' Compensation medical services that are available to employees covered by the EIAMPN.

Primary treating and specialty services including consultations and referrals

Examples of primary treating or specialty providers include: general medical practitioners, chiropractors, dentists, orthopedists, surgeons, psychologists, internists, psychiatrists, cardiologists, neurologists.

Inpatient Hospital and Outpatient Surgery Center services

Examples of inpatient hospital and outpatient surgery center providers include: acute hospital services, general nursing care, operating rooms and related facilities, intensive care unit and services, diagnostic lab or x-ray services, necessary therapies.

Auxiliary Care services

Examples of auxiliary care providers include: diagnostic lab or x-ray services, physical medicine, occupational therapy, medical and surgical equipment, counseling, nursing, medical equipment, home care, medication.

Emergency services including outpatient and out-of-area emergency care



EIA MPN Provider Directory

For more information about the EIA MPN including access to a roster of all treating physicians in the EIA MPN, go to www.eiampn.csac-eia.org where you can search by medical specialty, zip code, physician or provider group. For website assistance or to access a hard copy of the regional area listing and/or an electronic copy of the complete EIA MPN directory, please contact WellCare (your employer's designated medical provider network administrator).

Tele-Health Option

EIA MPN has also made available providers who provide tele-health services. This service is optional and visible on our website designated by TE in the search results or using the Tele-Health search option. You may also call the network for assistance in finding a tele-health provider and/or facilitating an appointment. Our complete Tele-Health policy is visible on our website dashboard.

Prior to delivery of health care via tele-health, the health care provider initiating the use of tele-health shall obtain verbal or written consent from the patient (Injured Covered Employee) for the use of tele-health as an acceptable mode of delivering health care services and public health. The consent shall be documented. (Parsons and Robinson and Parlatore's Code section 2297.5 (b))

EIA MPN Information

For questions about the use of EIA's MPN or complaints the EIA MPN contact is: Gale Chambliss, MPN Manager (800) 544-8150. EIA MPN has individuals available to answer questions, provide website assistance, and generate provider listings. Medical Access Assistants are available to assist with finding an EIA MPN physician of your choice, including scheduling and confirming physician appointments. Assistants are available 7am to 5pm Pacific Standard Time, Monday through Saturday at the contact information below:

CareWorks Managed Care Services
385 Technology Court Ste. 200
Folsom, CA 95637
Toll Free (800) 544-8150
Fax: (916) 426-0923
e-mail: info@eiampn.net

Rev 2/18



Employee Notification

This pamphlet contains important information on accessing the EIA Medical Provider Network:

- Find out if you are covered
- Access medical care
- Learn about continuity of care
- Choose your own physician
- Transfer into the Network
- Contact EIAMPN

MPN Identification Number: **3106**

This pamphlet is available in Spanish. For a free copy, please contact EIAMPN.

Este folleto está disponible en el Español. Para una copia gratis, favor de llamar a EIAMPN

To locate an MPN provider in your area, please visit our

website EIA MPN; at www.eiampn.csac-eia.org

Should you have any questions, please contact us at 800-544.8150 or via email at info@eiampn.csac-eia.org











To: Our Valued Clients
Subject: **INSTRUCTIONS REGARDING REGULATORY CHANGES**

California Employer Action by **JANUARY 1, 2016**
Date: September 4, 2015



WORKERS' COMPENSATION POSTING NOTICE



Every employer shall post in a conspicuous location frequented by employees during the hours of the workday, a "Notice To Employees—Injuries Caused By Work" also known as the Posting Notice.

- **EMPLOYER ACTION:** If you have a Medical Provider Network (MPN), insert the following information:

-   MPN website
-   MPN effective date
-   Your MPN unique ID number—call toll free number below
-   MPN access assistant (phone #) (800) 544-8150
-   Complaints against MPN contact # (800) 544-8150

- **EMPLOYER ACTION:** For all employers:

  You must also insert the name of your claims administrator (York Risk Services Group, Inc.), phone number, and enter either the name of your insurance or, if appropriate, that you are *self-insured*.

  You must also enter the information for the nearest Workers' Compensation Appeals Board Information and Assistance Office location. *A list of all the offices is at the end of this memo.*

Please post this new notice by **JANUARY 1, 2016** and remove old Posting Notice. All blank fields on the Posting Notice must be complete.

If you have Spanish speaking employees, you are required to post the notice in Spanish as well.

Effective 1/1/16

EIA CA MPN Compliance Form

In order to confirm your participation in the CA MPN and that you have provided the appropriate notification regarding the Medical Provider Network (MPN), please check off the boxes that apply, sign and complete this form. This form **MUST** be returned to CareWorks MCS.

I, the undersigned Officer or Employee of _____ have completed the following:
(Company/Insured Name)

Confirm the MPN effective date of : _____

Post the Notification Materials in an area that is accessible by all employees, this would include the DWC-7 Posting completed and displayed next to the MPN Employee Informational Pamphlet in English and Spanish.

Provide the MPN Information Pamphlet (Employee Notification) at time of injury. Your MPN Identification Number **MUST** be included on the MPN Information Pamphlet (Employee Notification). In the event an employee reports an on-the-job injury or illness, provide the employee with the Informational Pamphlet and direct them to an IN Network first care facility. To download the MPN Information Pamphlet, please visit our website at www.eiampn.csac-eia.org/.

OPTIONAL: MPN Information Pamphlet may be included in any new hire material delivered to employees at time of hire. This action is recommended CareWorks MCS, however it is not a requirement.

Have additional questions? Please contact us at (800) 544-8150 or via email at info@eiampn.csac-eia.org

Please complete the following information:

Contact Name: _____ MPN Identification Number: #3106

Address: _____ City: _____ Zip Code: _____

Phone: _____ E-mail: _____

I declare under penalty of perjury the foregoing is true and correct to the best of my knowledge, understanding and ability.

Dated this _____ day of _____, 2018 in _____, California.

Signature _____

**Please return Compliance Form to CareWorks MCS
via email info@wellcomp.com or fax to (888)620-6921**

Name _____

Title _____

DEPARTMENT OF WORKERS' COMPENSATION
INFORMATION AND ASSISTANCE OFFICES

<p><u>Anaheim</u> 1065 N. Pacific Center Drive Anaheim 92806 (714) 414-1801</p>	<p><u>Oakland</u> 1515 Clay Street, 6th floor Oakland, CA 94612 (510) 622-2861</p>	<p><u>San Diego</u> 7575 Metropolitan Drive, Suite 202 San Diego, CA 92102-4424 (619) 767-2082</p>
<p><u>Bakersfield</u> 1800 30th Street, Suite 100 Bakersfield, CA 93301-1929 (661) 395-2514</p>	<p><u>Oxnard</u> 1901 N. Rice Ave., Ste. 200 Oxnard, CA 93030 (805) 485-3528</p>	<p><u>San Francisco</u> 455 Golden Gate Avenue, 2nd floor San Francisco, CA 94102-7014 (415) 703-5020</p>
<p><u>Eureka</u> 100 "H" Street, Room 202 Eureka, CA 95501-0481 (707) 441-5723</p>	<p><u>Pomona</u> 732 Corporate Center Drive Pomona, CA 91768-2653 (909) 623-8568</p>	<p><u>San Jose</u> 100 Paseo de San Antonio, Room 241 San Jose, CA 95113-1402 (408) 277-1292</p>
<p><u>Fresno</u> 2550 Mariposa Mall, Room 2035 Fresno, CA 93721-2219 (559) 445-5355</p>	<p><u>Redding</u> 2115 Civic Center Drive Room 15 Redding, CA 96001-2796 (530) 225-2047</p>	<p><u>San Luis Obispo</u> 4740 Allene Way, Suite 100 San Luis Obispo, CA 93401 (805) 596-4159</p>
<p><u>Goleta</u> 6755 Hollister Avenue, Room 100 Goleta, CA 93117-5551 (805) 968-4158</p>	<p><u>Riverside</u> 3737 Main Street, Room 300 Riverside, CA 92501-3337 (951) 782-4347</p>	<p><u>Santa Ana</u> 605 W Santa Ana Blvd, Bldg 28 Room 451 Santa Ana, CA 92701 (714) 558-4597</p>
<p><u>Long Beach</u> 300 Ocean Gate Street, Suite 200 Long Beach, CA 90802-4304 (562) 590-5240</p>	<p><u>Sacramento</u> 160 Promenade Circle, Suite 300 Sacramento, CA 95834 (916) 928-3158</p>	<p><u>Santa Rosa</u> 50 "D" Street, Room 420 Santa Rosa, CA 95404-4771 (707) 576-2452</p>
<p><u>Los Angeles</u> 320 W. 4th Street, 9th floor Los Angeles, CA 90013-2329 (213) 576-7389</p>	<p><u>Salinas</u> 1880 North Main Street, Suite 100 Salinas, CA 93906-2037 (831) 443-3058</p>	<p><u>Stockton</u> 31 East Channel Street, Room 344 Stockton, CA 95202-2314 (209) 948-7980</p>
<p><u>Marina del Rey</u> 4720 Lincoln Blvd 2nd floor Marina del Rey, CA 90292-6902 (310) 482-3820</p>	<p><u>San Bernardino</u> 464 W. Fourth Street, Suite 239 San Bernardino, CA 92401-1411 (909) 383-4522</p>	<p><u>Van Nuys</u> 6150 Van Nuys Blvd., Room 105 Van Nuys, CA 91401-3370 (818) 901-5367</p>

Effective 1/1/16

Second Opinion, Third Opinion and Independent Medical Review Process:

If you disagree with your doctor or do not like your doctor for any reason, you may always choose another doctor in the MPN.

■ Obtaining Second and Third Opinions

If you disagree with the diagnosis or treatment plan determined by your treating physician or your second opinion physician, and would like a second or third opinion, you must take the following steps:

- / Notify your claims examiner who will provide you with a regional area listing of physicians and/or specialists within the EIAMPN who have the recognized expertise to evaluate or treat your injury or condition.
- / Select a physician or specialist from the list.
- / Within 60 days of receiving the list, schedule an appointment with your selected physician or specialist from the list provided by your claims examiner. Should you fail to schedule an appointment within 60 days, your right to seek another opinion will be waived.
- / Inform your claims examiner of your selection and the appointment date so that we can ensure your medical records can be forwarded in advance of your appointment date. You may also request a copy of your medical records.
- / You will be provided information and a request form regarding the Independent Medical Review (IMR) process at the time you select a third opinion physician. Information about the IMR process can be found in the MPN Employee Handbook.

If the second/third opinion doctor feels that your injury is outside of the type of injury he or she normally treats, the doctor's office will notify your employer or insurer. You will get another list of MPN doctors or specialists so you can make another selection.

If the 2nd/3rd opinion doctor agrees with your need for a treatment or test, you may be allowed to receive that recommended treatment or test from a provider inside or outside the MPN, including the 2nd or 3rd opinion physician.

■ Obtaining an Independent Medical Review (IMR)

If you disagree with the diagnosis or treatment plan determined by the third opinion physician, you may file the completed MPN Independent Medical Review Application form with the Administrative Director of the Division of Workers' Compensation. You may contact your claims examiner or the WellComp Patient Services Department for information about the Independent Medical Review process and the form to request an Independent Medical Review.



EIA MPN Provider Directory

For more information about the EIA MPN including access to a roster of all treating physicians in the EIA MPN, go to www.eiampn.csac-eia.org where you can search by medical specialty, zip code, physician or provider group. For website assistance or to access a hard copy of the regional area listing and/or an electronic copy of the complete EIA MPN directory, please contact WellComp (your employer's designated medical provider network administrator):

Tele-Health Option

EIA MPN has also made available providers who provide tele-health services. This service is optional and visible on our website designated by TH in the search results or using the Tele-health search option. You may also call the network for assistance in finding a tele-health provider/and or facilitating an appointment. Our complete Tele-health policy is visible on our website downloads.

Prior to delivery of health care via tele-health, the health care provider initiating the use of tele-health shall obtain verbal or written consent from the patient (Injured Covered Employee) for the use of tele-health as an acceptable mode of delivering health care services and public health. The consent shall be documented. (Pursuant to Business and Professions Code section 2290.5 (b))

EIA MPN Information

For questions about the use of EIA's MPN or complaints the EIA MPN contact is: Gale Chmiding, MPN Manager (800) 544-8150. EIA MPN has individuals available to answer questions, provide website assistance, and generate provider listings. Medical Access Assistants are available to assist with finding an EIA MPN physician of your choice, including scheduling and confirming physician appointments. Assistants are available 7am to 8pm Pacific Standard Time, Monday through Saturday at the contact information below:

CareWorks Managed Care Services
588 Technology Court Ste. 200
Riverside, CA 92507
Toll Free (800) 544-8150
Fax: (888) 620-6921
e-mail: info@eiampn.csac-eia.org

Rev 7/18



Employee Notification

This pamphlet contains important information on accessing the EIA Medical Provider Network:

- / Find out if you are covered
- / Access medical care
- / Learn about continuity of care
- / Choose your own physician
- / Transfer into the Network
- / Contact EIA MPN

MPN Identification Number: 3106

This pamphlet is available in Spanish. For a free copy, please contact EIA MPN.

Este folleto esta disponible en el Español. Para una copia gratis, favor de llamar a EIA.MPN

If the second opinion, third opinion or IMR agrees with your treating doctor, you will need to continue to receive medical treatment with a network physician if MPN contains a physician who can provide the recommended treatment. If the IMR does not agree with your treating network physician, you will be allowed to receive that medical treatment from a provider either inside or outside of the EIA MPN.

Any physician chosen outside of the EIA MPN must be within reasonable geographic area. The treatment or diagnostic test is limited to the recommendation of the MPN/IMR.

■ Treatment Outside of the Geographic Area

EIAMPN has providers throughout California. If a situation arises which takes you out of the coverage area, such as temporary work, travel for work, or living temporarily or permanently outside the MPN geographic service area, please contact the WellComp Patient Services Department, your claims examiner, or your primary treating provider, and they will provide you with a selection of at least 3 approved out-of-network providers from whom you can obtain treatment or get second and third opinions from the referred selection of physicians.

Covered Medical Services:

The following is a summary of Workers' Compensation medical services that are available to employees covered by the EIA MPN

Primary treating and specialty services including consultations and referrals

Examples of primary treating or specialty providers include: general medical practitioners, chiropractors, dentists, orthopedists, surgeons, psychologists, internists, psychiatrists, cardiologists, neurologists.

Inpatient Hospital and Outpatient Surgery Center services

Examples of inpatient hospital and outpatient surgery center providers include: acute hospital services, general nursing care, operating room and related facilities, intensive care unit and services, diagnostic lab or x-ray services, necessary therapies.

Ancillary Care services

Examples of ancillary care providers include: diagnostic lab or x-ray services, physical medicine, occupational therapy, medical and surgical equipment, counseling, nursing, medically appropriate home care, medication.

Emergency services including outpatient and out-of area emergency care

Access to Medical Care

Welcome to EIA MPN

Your employer has elected to provide you with the choice of a broad scope of medical services for work-related injuries and illnesses by implementing a Medical Provider Network (MPN), called EIA MPN. EIA MPN delivers quality medical care through your choice of a provider who is part of an exclusive network of healthcare providers, each of whom possess a deep understanding of the California workers' compensation system and the impact their decisions have on you. Your employer has received the approval from the State of California to cover your workers' compensation medical care needs through the EIA MPN. You are automatically covered by the EIA MPN if your date of injury or illness is on or after your employer's MPN implementation date and if you have not properly pre-designated a personal physician prior to your injury or illness.

■ Initial Care

In case of an emergency, you should call 911 or go to the closest emergency room.

In the event that you experience a work-related injury or illness, immediately notify your supervisor and obtain medical authorization from your employer to designate an initial care provider within the network. If you are unable to reach your supervisor or employer, please contact the patient services department at WellComp. For non-emergency services, the MPN must ensure that you are provided an appointment for initial treatment within 3 business days of your employer's or MPN receipt of request for treatment within the MPN.

■ Subsequent Care

If you still need treatment following your initial evaluation, you may be treated by a physician of your choice, or the initial physician may refer you to a medically and geographically appropriate specialist within the network who can provide the appropriate treatment for your injury or condition. Your employer is required to provide you with at least three physicians of each specialty expected to treat common injuries experienced by injured employees based on your occupation or industry. These physicians will be available within 30 minutes or 15 miles of your workplace or residence and specialists will be available within 60 minutes or 30 miles of your residence or workplace. For a directory of providers, please visit www.eiampn.com or call WellComp Patient Services.

■ Emergency Care

In an emergency, defined as a medical condition starting with the sudden onset of severe symptoms that without immediate medical attention could place your health in serious jeopardy, go to the nearest healthcare provider regardless of whether they are a EIA MPN participant. If your injury is work-related, advise your emergency care provider to contact EIA MPN to arrange for a transfer of your care to a EIA MPN provider at the medically appropriate time.

■ Hospital and Specialty Care

Your primary treating provider in the EIA MPN can make all of the necessary arrangements and referrals for specialist, inpatient hospital, outpatient surgery center services, and ancillary care services.

■ Choosing a Treating Physician

If you still require treatment after your initial evaluation with your employer's designated provider, you may access the EIA MPN Directory and select an appropriate physician of your choice who can provide the necessary treatment for your condition or illness. For assistance determining physician options, please contact the Medical Access Assistant in the WellComp Patient Services Department or discuss your options with your initial care provider.

Physicians who provide only tele-health services will not be counted when determining if an MPN has met access standards, if the injured covered employee does not consent to see the tele-health physician. The physician, who provides only tele-health services or also provides services at a physical location and tele-health, will be counted when determining if an MPN has met access standards, if the injured covered employee consents to see the tele-health physician. The physician, who provides only tele-health services or also provides services at a physical location and tele-health, will not be counted when determining if an MPN has met access standards, if the injured covered employee refracts consent to received tele-health services prior to delivery of tele-health treatment. The physician who provides both physical location and tele-health services will be counted under the access standards if the physician's physical location is within the required access standards in accordance with 8 CCR §9767.5(a)(1) and (a)(2).

■ Scheduling Appointments

If you are having difficulty scheduling an appointment with your initial provider or subsequent provider, please contact the Medical Access Assistant WellComp Patient Services Department or your Claims Examiner.

■ Changing Primary Treating Physician

If you find it necessary to change your treating physician and it is determined that you require ongoing medical care for your injury or illness, you may select a new physician from the EIA MPN Directory and schedule an appointment. Once your appointment is scheduled, immediately contact WellComp Patient Services who will then coordinate the transfer of your medical records to your new provider.

■ Obtaining a Specialist Referral

As long as you continue to require medical treatment for your injury or illness, there are alternatives for obtaining a referral to a specialist:

1. Your primary treating provider in the EIA MPN can make all of the necessary arrangements for referrals to a specialist. This referral will be made within the network or outside of the network if needed.
 2. You may select an appropriate specialist by accessing the EIA MPN Directory.
 3. You may contact the Medical Access Assistants in the WellComp Patient Services who can help coordinate necessary arrangements.
- If your primary treating provider makes a referral to a type of specialist not included in the network, you may select a specialist from outside the network.
- For non-emergency specialist services, the MPN must ensure that you are provided an appointment within 20 business days of your employer's or MPN receipt of a referral to a specialist within the MPN.

■ Continuity of Care

What if I am being treated by a EIA MPN doctor and the doctor leaves EIA MPN?

Your employer has a written "Continuity of Care" Policy that may allow you to continue treatment with your doctor if your doctor is no longer actively participating in EIA MPN.

If you are being treated for a work-related injury in the EIA MPN and your doctor no longer has a contract with EIA MPN, your doctor may be allowed to continue to treat you if your injury or illness meets one of the following conditions:

- (Acute) A medical condition that includes a sudden onset of symptoms that require prompt care and has a duration of less than 90 days.
- (Serious or Chronic) Your injury or illness is one that is serious and continues for at least 90 days without full cure or worsens and requires ongoing treatment. You may be allowed to be treated by your current treating doctor for up to one year, until a safe transfer of care can be made.
- (Terminal) You have an incurable illness or irreversible condition that is likely to cause death within one year or less.
- (Pending Surgery) You already have a surgery or other procedure that has been authorized by your employer or insurer that will occur within 180 days of the MPN contract termination date.

If any of the above conditions exist, EIA MPN may require your doctor to agree in writing to the same terms he or she agreed to when he or she was a provider in the EIA MPN. If the doctor does not, he or she may not be able to continue to treat you.

If the contract with your doctor was terminated or not renewed by EIA MPN for reasons relating to medical disciplinary cause or reason, fraud or criminal activity, you will not be allowed to complete treatment with that doctor. For a complete copy of the Continuity of Care policy in English or Spanish, please visit www.eiampn.com or call WellComp Patient Services.

■ Transfer of Ongoing Care

What if you are already being treated for a work-related injury before the EIA MPN begins?

Your employer has a "Transfer of Care" policy which describes what will happen if you are currently treating for a work-related injury with a physician who is not a member of the EIA MPN.

If your current treating doctor is a member of EIA MPN, then you may continue to treat with this doctor and your treatment will be under EIA MPN.

If your current treating physician is not a participating physician within EIA MPN and you have not yet been transferred into the MPN, your physician can make referrals to providers within or outside the MPN. Your current doctor may be allowed to become a member of EIA MPN.

You will not be transferred to a doctor in EIA MPN if your injury or illness meets any of the following conditions:

- (Acute) The treatment for your injury or illness will be completed in less than 90 days.
- (Serious or Chronic) Your injury or illness is one that is serious and continues without full cure or worsens over 90 days. You may be allowed to be treated by your current treating doctor for up to one year from the date of receipt of the notification that you have a serious chronic condition.
- (Terminal) You have an incurable illness or irreversible condition that is likely to cause death within one year or less. Treatment will be provided for the duration of the terminal illness.
- (Pending Surgery) You already have a surgery or other procedure that has been authorized by your employer or insurer that will occur within 180 days of the MPN contract termination date.
- For a complete copy of the Transfer of Care policy in English or Spanish, please visit www.eiampn.com or call WellComp Patient Services.

■ Care Disputes

Notice of determination, from the employer or claims examiner, shall be sent to the covered employee's address and a copy of the letter shall be sent to the covered employee's primary treating physician. The notification shall be written in English and Spanish and use layperson's terms to the maximum extent possible.

If EIA MPN is going to transfer your care and you disagree, you may ask your treating doctor for a report that addresses whether you are in one of the categories listed above. Your treating physician shall provide a report to you within twenty calendar days of the request. If the treating physician fails to issue the report, then you will be required to select a new provider from within the MPN.

If either EIA MPN or you do not agree with your treating doctor's report, this dispute will be resolved according to Labor Code Section 4062. You must notify WellComp Patient Services Department, if you disagree with this report.

If your treating doctor agrees that your condition does not meet one of those listed above, the transfer of care will go forward while you continue to disagree with the decision.

If your treating doctor believes that your condition does meet one of those listed above, you may continue to treat with him or her until the dispute is resolved. For a complete copy of the Transfer of Care policy, please visit www.eiampn.com or call WellComp Patient Services.

SportsMan^{SQL}



Activity Registration

Facility Reservation

Internet Registration
and Reservation

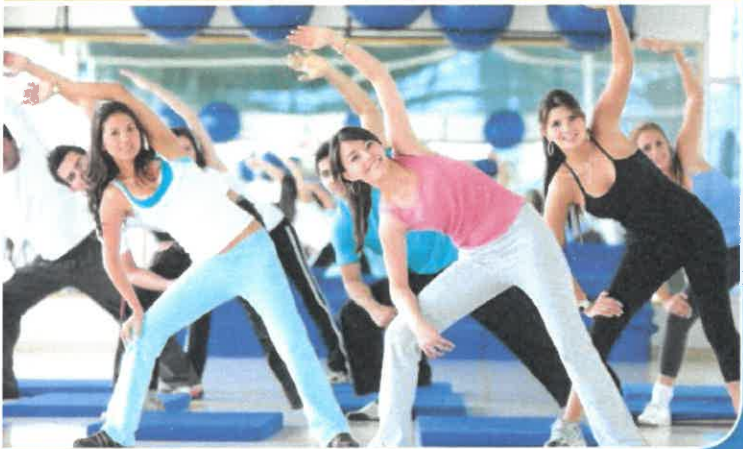
Financial Reporting

Membership Management

Point of Sale

Inventory Control

Golf Course Management





Information for Mission Oaks CA Recreation & Park District

Benefits of SportsMan SQL Cloud

SportsMan software offers a hybrid Cloud solution which allows the SportsMan application program to be maintained or added to any Windows based computer while connecting to a professionally hosted, secured and 24/7-monitored cloud data base. This alternative to a locally hosted data base provides a very cost-effective substitution for maintaining security and reliable access by local IT professionals and also removes the need to run a local instance of Portal to sync data between Sportsman Application running on local computers and your ActivityReg patron registration website.

More benefits of SportsMan Cloud solution are noted below:

- Flexibility - With an easily accessible SportsMan download to a PC or laptop and secure connection credentials you can connect to the cloud via internet from anywhere using our Dynamic IP log in.
- Data security – your data is housed in a unique database (not stacked with other data as some providers and web solutions offer) at a secure hosting facility on Peak servers with redundancies, daily backups and power supply interruption protections. Cloud backup files are maintained as follows: we store the last 7 days of daily backups, the last two months of weekly backups, and the last year of monthly backups.
- More efficient service – When you or your staff call in our technical consultants are able to instantly access your data which can be helpful for issue resolution.
- Value – you no longer need to maintain your data base on your own local server, ensure it is protected and backed up and work with your local IT to maintain Portal connections. You no longer need to run Portal to sync data from your desktop SportsMan applications to your ActivityReg online registration site.



**Pricing for
Mission Oaks CA Recreation & Park District
SportsMan SQL Cloud**

	Renewal of Current License and Service Package	Renewal License and Service Package + Cloud data hosting and backups
License and Service Contract Period	05/31/2019-11/30/2019	05/31/2019-11/30/2019
Services Included	+SportsMan SQL License +Unlimited computer installations +Unlimited online and phone technical support and training +SportsMan SQL enhancements and application upgrades +Point of Sale Module +ActivityReg on-line website with Patron Log in	+SportsMan SQL License +Unlimited computer installations +Unlimited online and phone technical support and training +SportsMan SQL enhancements and application upgrades +Point of Sale Module +ActivityReg on-line website with Patron Log in +Cloud Data Base Services with backups (\$550/6month) +Inventory (\$282/6 month)
New Services Implementation (one-time) fee		\$0
Ongoing License and Service Cost	\$1,108	\$1,940



Agreement for Services & Equipment Purchases

This Agreement, when properly executed, becomes a binding contract between **Peak Software Systems, Inc. (Peak)** and **Mission Oaks CA Recreation & Park District (Client)**. *Peak* agrees to provide the services as defined on page 3 and 4 to *Client*. *Peak* will maintain the confidentiality of *Client's* intellectual property.

SportsMan SQL is the sole property of *Peak*. The software license for SportsMan SQL is valid upon signature of this agreement and payment of the annual or semi-annual SportsMan SQL Customer Care Fee. Services included in the Agreement are updates, technical support, help desk support, and database consultation. The *Client* agrees to remain current with renewal of the SportsMan SQL Customer Care Plan while continuing use of the SportsMan SQL software. *Peak* will provide a mechanism to notify the *Client* of the SportsMan SQL Customer Care Plan renewal 30 days prior to expiration.

Upon signature of this agreement *Peak* can begin installation and implementation with *Client*.

EXCEPT FOR THE EXPRESS WARRANTY SET FORTH ABOVE, PEAK SOFTWARE SYSTEMS, INC. GRANTS NO OTHER WARRANTIES, EXPRESS OR IMPLIED, BY STATUTE OR OTHERWISE, REGARDING THE SOFTWARE, OR THEIR FITNESS FOR ANY PURPOSE. IN NO EVENT SHALL PEAK SOFTWARE SYSTEMS, INC. BE LIABLE FOR ANY SPECIAL, CONSEQUENTIAL, OR OTHER DAMAGES FOR BREACH OF WARRANTY.

Peak Software Systems Inc.

Mission Oaks CA Recreation & Park District

By: Jordan Walker

By: _____

Title: Director of Sales

Title: _____

Date: May 21, 2019

Date: _____

Signature: 

Signature: _____

Cindy Paredes-Banville

From: Neil McCormick <neilm@csga.net>
Sent: Friday, June 7, 2019 9:52 AM
To: Cindy Paredes-Banville
Subject: FREE CPRA Workshop this July in Sacramento Area!



FREE CA Public Records Act and Electronic Document Retention Workshop

Join CSDA for a FREE workshop on **July 11** in the Sacramento area. In this workshop, co-sponsored by Laserfiche, attendees will hear from various speakers regarding public records and records retention including how to respond to and comply with Public Records Act Requests and how to create a digital work space.

[Register Now!](#)

Other Upcoming Workshops in the Sacramento Area:

- July 24 - Sacramento: [Essential Communications for Every Special District](#)
- July 24 - Sacramento: [Personalized Professional Media Training](#)
- August 6 - Sacramento: [Online Compliance and Transparency Made Simple](#) (FREE, limited space)
- August 7 – El Dorado Hills: [Human Resources Boot Camp for Special Districts](#)
- August 8 – El Dorado Hills: [Financial Management for Special Districts](#)
- October 23 - Sacramento: [So, You Want to Be a General Manager?](#)



STAFF REPORT

DATE: June 7, 2019

TO: MORPD Advisory Board of Directors

FROM: Barry Ross, Recreation Superintendent

SUBJECT: Recreation Division Report

RECENT EVENTS:

- May 25: The **Splash Park** opened at Swanston Park for the Memorial weekend. Because of unseasonal cool and wet weather, there were smaller crowds than we normally have for opening weekend. This popular park feature will be open through Labor Day.
- May 29: Our annual **Senior Resource Fair** was held at MOCC from 8-11am. We had 65 vendors on hand to share information ranging from healthy food choices and cooking demonstrations to various senior care services and products. We thank Oakmont of Carmichael and Panera Bread for being our primary vendors.
- June 5: The **MORPD Employee & Board Recognition** event was held at Swanston Community Center from 11:45am-1:15pm. A catered lunch was provided as we recognized those who have reached service milestones, those who went above and beyond, and our 2019 volunteer of the year. Further details will be provided June 11.

UPCOMING EVENTS:

- June 9: **Concert in the Park** at Swanston Park, 5-7pm.
The band **Take 2** will perform live. Our splash park will be open, and Kona Ice will be serving shaved ice to keep our patrons cool. Further details will be provided on June 11.
- June 14: **Father-Daughter Dance** at MOCC from 7-9pm.
For the 18th consecutive year we are hosting this fun event on Father's Day weekend. Music will be provided by The Sundance Kid, and there will be interactive games and contests with prizes. Refreshments will be provided.
- June 30: **Unity in the Community** at Gibbons Park from 10am-2pm.
Mission Oaks has partnered with the Sacramento Sheriff's Department to host this popular community outreach event. A free barbeque will be provided while the public can meet law enforcement personnel, view emergency vehicles, and witness demonstrations from the Sheriff's K9 Unit, Air Operations, SWAT Team, and Bomb Squad. This is a family-friendly event with bounce houses, finger printing, crime prevention, free raffles, and a showcase of the Sheriff's Department helicopter.

YOUTH PROGRAM HIGHLIGHTS:

- Our **Afterschool Adventures** and our **Bridges** after school program will conclude along with the school year. Both programs will resume on the third week of August.
- Our **Kare Bears and Teddy Bears Preschool** programs will conclude on June 5 and will resume on September 3. The summer **Honey Bears Preschool** program will run from June 10-28.
- Our **Summer Camps** are being offered from June 17 – August 9 at five District parks.
- The **Elementary Track** program concluded on May 23 with our final meet on the El Camino High School track. A total of eight elementary schools were represented and approximately 200 children participated in this program.



**Advisory Board of Directors
 Regular Monthly Meeting Minutes
 Tuesday, May 14, 2019 at 6pm
 Mission Oaks Community Center
 4701 Gibbons Drive, Carmichael, 95608**

Call to Order: 6pm by Chairperson Morin.

Pledge of Allegiance: Led by Director Rothberg.

Roll Call:

MORPD Directors Present: Morin, Donnelly, Ontiveros, Nguyen and Rothberg.

MORPD Staff Present: Barton, Ross and Tierney.

Public Present: Jeanette Hynson, SCI Consulting.

Chairperson’s Comments: None.

Board Comments/Discussion: Director Ontiveros compliments staff for running a successful preschool program. He arrived at the community center during preschool registration and later found out how many participants are currently registered and that there is already a waiting list with 14 children wanting to participate in our program.

Director Nguyen heard from Supervisor Peters Office that a needle was found at Eastern Oak Park and request that the FEC Park Patrol attend the June meeting to educate everyone on the activities in the park.

Director Rothberg was nominated and appointed to serve on the Sacramento Parks Foundation (SPF) as the MORPD Advisory Board Member participant. At the last May 2019 SPF meeting, members signed a lease with SMUD to build a park on their land on Bell Street. They are also working with a company who will prepare drawings for the park at no cost. If grant monies are received the company will be commissioned.

Public Comment: None

Information:

1. Correspondence by staff.
2. Monthly Billing and Budget Report, FY 2018-19 Period 9, March 1-31, 2019 presented by staff. Chairperson Morin requests that discussion of the budget policy and formatting of the billing reports be placed on the June Advisory Board of Directors meeting agenda for discussion.

3. Administrative Division Report by Daniel Barton. The Parks Superintendent position is still open. Interviews are scheduled on May 21, 2019.
4. Recreation Division Report by Barry Ross. Recreation Coordinator, Riva Ballis is introduced; she replaced Laura Bell, who accepted a position with the City of Roseville. Riva worked with MORPD prior to this as an Office Assistant for a short time. Riva's primary responsibilities are marketing, working with instructors of programs and classes, and large events.

Director Rothberg complemented staff on the Track program. His son participates; it is very well organized by staff.

5. Parks Division Report by Daniel Barton. The construction at Gibbons Park is scheduled to conclude in mid-June. Rain is due next week, it could affect the timeline once again. A ribbon cutting event will be scheduled in July. Early next week, the Eastern Oak Park project will be closed; some funds will be returned to MORPD by the County. A new pumphouse will be installed at the Splash Park at the end of the summer.
6. Photos presented by staff.

Presentation:

7. Mission Oaks Parks and Recreation Maintenance and Improvement District presentation by Jeanette Hynson, SCI Consulting.

Discussion:

8. Discuss proposed timeline for the Parks and Rec. Maintenance and Improvement District 2019-20 Levy.

Consent:

9. Approval of April 9, 2019 Regular Board Meeting Minutes.

Action: After discussion, on a Motion by Director Nguyen seconded by Director Rothberg, the Advisory Board of Directors voted to approve the Consent agenda. Director, Donnelly, Nguyen and Rothberg approve the motion. Director Morin and Ontiveros abstain due to their absence on April 9.

Action:

10. Adoption of Compensatory Time Off (CTO) Policy for Non-Exempt Employees.

Action: After discussion, on a Motion by Director Nguyen, seconded by Director Rothberg, the Advisory Board of Directors voted to adopt the Compensatory Time Off Policy for Non-Exempt Employees. Directors Morin, Donnelly, Ontiveros, Nguyen and Rothberg approve the motion.

District Administrator Barton informed the Advisory Board that the CTO policy matches the County policy; he received an email from county counsel approving the policy.

In the future staff will attach email confirmation to the staff report when requesting policies be approved.

11. Adoption of Catastrophic Leave Donation Policy.

Action: After discussion, on a Motion by Director Donnelly, seconded by Director Rothberg, the Advisory Board of Directors voted to send the policy back to the Personnel Committee for revision. Directors Morin, Donnelly, Ontiveros, Nguyen and Rothberg approve the motion.

Staff Comments/Reports:

Next Regular Meeting: Tuesday, June 11, 2019 at 6pm at Mission Oaks Community Center.

Adjournment: 7:45pm

Debra Tierney, Clerk of the Board

June 11, 2019
Date

DRAFT



STAFF REPORT

DATE: June 7, 2019

TO: MORPD Advisory Board of Directors

FROM: Cindy P. Banville, Finance Superintendent

SUBJECT: Budget Policy and Procedures

BACKGROUND:

California Government Code requires the State Controller to prescribe uniform accounting procedures for counties, dependent special districts and other agencies under the supervision and control of the county board of supervisors.

DISCUSSION:

For purposes of discussion, Mission Oaks as a dependent district falls under the Fund Balance Guidelines of the General Provisions. The Department of Finance and Chief Financial Officer use this system for reporting to the State of California. We must submit the district budget in the same manner.

What this mean to you is that we work with Object Levels and they consist of the following:

Salaries and Employee	Object Level 1000
Services and Supplies	Object Level 2000
Other Charges	Object Level 3000
Buildings (Capital Projects)	Object Level 4000
Intrafund Charges	Object Level 5000
Appropriation Contingencies	Object Level 7900

Within each of these Levels there are a number General Ledger Accounts or Line Items. These accounts are used as guidelines for revenue and expenditures. Please see attachment A.

The District has the flexibility to adjust GL account line items within an Object Level if the total budgeted amount for that Object Level remains below or at the approved budgeted amount.

Object Level 1000 Salaries & Employee (benefits) includes full and part time wages, board member stipends, allowances, retirement, and group insurance. Very rarely will you see any movement between line items. Most of the line items such as group insurance are industry driven and negotiated by the County on our behalf.

Amounts budgeted in Object Level 2000 Services and Supplies has a little more movement than other levels simply because most of expenditures are based on history, the cost of doing business, and/or inflation. Mission Oaks has been pretty good at anticipating costs and adjusting for each fiscal year and continue in the “pay as you go” practice.

Object Level 3000 – Other Charges is basically the area in which Mission Oaks Recreation and Park District pays its portion of the assessment fees to the Mission Oaks Maintenance and Improvement Assessment District. Each year since the passage of the assessment, the General Fund (336A) budgets approximately \$2,500 for the assessment fee. This year the District paid \$1,706.16 to the Assessment.

Object Level 4000 Buildings (Capital Improvements). The GL Accounts for this level consist primarily of Buildings, Structures, and Equipment. These items become part of the District's fixed asset program and the County CAFRA report to the state.

Object Level 5000 Intrafund Charges is rarely budgeted for, as Mission Oaks hasn't had the need to borrow money again itself. This Object Level was used in preparation for implementing the Assessment. Once the Assessment was approved by the voters, the Assessment District needed to borrow money against the General Fund to begin operation. Once the first fees were assessed and collected, the Assessment paid the General Fund back through this Object Level.

Object Level 7900 Contingency Appropriations. This line item is primarily budgeted for any emergency and requires Board Approval and BOS approval

Example of movement between Object Levels:

1. *1000 - Salaries & Employee & 4000 - Capital Improvements* appropriations are more fixed cost and rarely does the District move any line items within that level. If for some reason funds were needed, then the Board would need to approve an Appropriations Adjustment Request (AAR) to move funds from the Reserve or Contingency. Vacation Payout or terminal pay would be an example or replacement of a boiler.
2. Working within an Object Level 2000 Services and Supplies the funds can be shifted by GL Account. If 2581 Recreation Services (line-item) reached the max budgeted amount \$500, funds could be shifted from 2852 Recreation Supplies to cover any overage for that line item, keep in mind the total budgeted amount for Object Level 2000 Services & Supplies cannot over spent. Staff would inform the Board of any line items changes but Board action is not required.
3. Each Object Level has a bottom line that cannot be changed except during Mid-Year Adjustments or if there is some sort of emergency. Mid-year adjustments can be used to make budget corrections or appropriation changes, if necessary. This is more of a global review of the entire budget and needs Board approval.

Most of this information is from the California State Controller's Office and the Count of Sacramento Budget Guide. I have copies of both documents however they are 79 and 156 pages (respectively) long.

I hope this helps, please call me if any more questions.

Mission Oaks Recreation and Park District
General Fund - 336A

Object Level Discussion

Commitment Item	Budget	Actual	Pending	Remaining	%Consum	Notes
10111000 REGULAR EMPLOYEE	1,129,549	965,410		164,139	85%	
10112100 EXTRA HELP	564,810	398,082		166,728	70%	
10112400 COMMITTEE MEMBER	5,000	1,800		3,200	36%	
10113200 TIME/ONE HALF OT		456		-456		Approved Overtime
10114300 ALLOWANCES	6,000	5,000		1,000	83%	
10115200 TERMINAL PAY		12,938		-12,938		Retirements and Vacation Payouts
10121000 RETIREMENT	302,373	283,285		57,483	83%	This could come from Reserve or
10122000 OASDHI	24,728	19,009		5,719	76%	7901 Contingency as it was
10123000 GROUP INS	287,306	215,869		71,437	75%	not anticipated
10123002 DENTAL PLAN ER	28,425	22,796		5,629	80%	
10123003 LIFE INS - ER CO	315	263		53		
10123004 VISION INS - ER	339	274		65		
10124000 WORK COMP INS	44,850	49,099		-4,249	-109%	On going comp claim waiting for final dispensation and we are part of a JPA Pool
10125000 SUI INS	24,479	15,216		9,263	62%	
* 10 - SALARIES AND EMPLOYEE	2,427,490	1,989,496		467,073	81.96	Object Level 1000
20200500 ADVERTISING	4,100	2,029		2,071	49%	
20202100 BOOKS/PER SVC	300	16		284	5%	
20202200 BOOKS/PER SUP					0%	
20202900 BUS/CONFERENCE E	5,000	5,987		-987	119%	
20203500 ED/TRAINING SVC	5,000	3,206		1,794	64%	
20203900 EMP TRANSPORTATI	4,125	2,334		1,791	56%	
20205100 INS LIABILITY	65,000	69,750		-4,750	107%	Part of JPA increase in premiums and more rental insurance for Community Centers - HUB
20206100 MEMBERSHIP DUES	8,710	6,329		2,381	72%	
20206500 MICROFILM SVC	200	89		111	45%	
20206600 MICROFILM SUP	200	23		177	11%	
20207600 OFFICE SUPPLIES	5,000	3,211		1,789	64%	
20208100 POSTAL SVC	10,000	11,138		-1,138	111%	
20208500 PRINTING SVC	38,000	28,404		9,596	75%	
20210300 AGRI/HORT SVC						

Mission Oaks Recreation and Park District
 General Fund - 336A

Object Level Discussion

Commitment Item	Budget	Actual	Pending	Remaining	%Consum	Notes
20210400 AGRI/HORT SUP						
20211100 BLDG MAINT SVC	8,000	16,543		-8,543	206%	
20211200 BLDG MAINT SUP/M	8,000	6,929		1,071	86%	
20212200 CHEMICAL SUPPLIE	1,500	138		1,362	9%	
20213100 ELECT MAINT SVC	5,000	1,119		3,881	22%	
20213200 ELECT MAINT SUP	2,500	1,037		1,463	41%	
20214100 LAND IMP MAINT S	18,000	18,399		-399	102%	
20214200 LAND IMP MAINT S	9,000	7,150		1,850	79%	
20215100 MECH SYS MAINT S	10,000	7,296		2,704	73%	
20215200 MECH SYS MAINT S	2,000	29		1,971	1%	
20216100 PAINTING SVC	5,200	5,200		-3,200	100%	3,200.00
20216200 PAINTING SUP	2,000	757		1,243	38%	
20216700 PLUMBING MAINT S	3,500	1,780		1,720	51%	
20216800 PLUMBING MAINT S	9,872	9,572		-8,572	97%	8,571.65
20219100 ELECTRICITY	75,000	62,754		12,246	84%	
20219200 NAT GAS/LPG/FUEL	8,579	8,579		-1,579	100%	1,578.94
20219300 REF COLL/DISP SV	15,000	10,753		4,247	72%	
20219500 SEWAGE DISP SVC	7,500	6,417		1,083	86%	
20219700 TELEPHONE SVC	21,990	18,325	-14,000	17,675	83%	Reduce 2197 from 36,000 to \$21,990 - \$14,000 split into 2161 Painting, 2168 Plumbing, & 2192 PG&E
20219800 WATER						
20220500 AUTO MAINT SVC	4,000	3,146		854	79%	
20220600 AUTO MAINT SUP	2,000	1,416		584	71%	
20222600 EXPEND TOOLS	1,250	236		1,014	19%	
20222700 CELLPHONE/PAGER	9,840	4,374		5,466	44%	
20223600 FUEL/LUBRICANTS	13,000	12,635		365	97%	
20226200 OFFICE EQ MAINT	4,000	1,786		2,214	45%	
20226500 INVENTORIAL EQ	23,000	27,173		-4,173	118%	
20227100 RADIO/ELECT MAIN	3,000	1,090		1,910	36%	
20227200 RADIO/ELECT MAIN	500			500	0%	
20227500 RENT/LEASE EQ	21,000	17,599		3,401	84%	
20228200 SHOP EQ MAINT SU						
20229100 OTHER EQ MAINT S	1,000	-130		1,130	-13%	
20229200 OTHER EQ MAINT S	250	646		-396	259%	

Mission Oaks Recreation and Park District
 General Fund - 336A

Object Level Discussion

Commitment Item	Budget	Actual	Pending	Remaining	%Consum	Notes
20231300 UNIFORM ALLOW	6,500	4,639		1,861	71%	
20231400 CLOTH/PERSONAL S	8,000	5,594		2,406	70%	
20232100 CUSTODIAL SVC	70,000	62,256		2,569	89%	
20232200 CUSTODIAL SUP	3,500	9,038		-363	258%	
20233200 FOOD/CATERING SU	14,000	12,460		1,540	89%	
20234200 KITCHEN SUP	1,100	767		333	70%	
20244400 MEDICAL SUP	3,000	2,738		262	91%	
20250500 ACCOUNTING SVC	2,700	1,520	780	400	56%	
20250700 ASSESSMENT COLL	38,000	30,912		7,088	81%	
20254100 PERSONNEL SVC	4,500	3,307		1,193	73%	
20255100 PLANNING SVC		559		-559		
20257100 SECURITY SVC		25,746		-25,746		
20259100 OTHER PROF SVC	34,500	1,612		32,888	5%	This was set high due to Gibbons & other projects - we could adjust this line item to cover other line items and remain below the budget amount at the Object Level.
20281100 DATA PROCESSING	29,000	16,900		12,100	58%	
20281200 DATA PROCESSING	2,000	216		1,784	11%	
20281304 SALES TAX ADJ-BO	4,800			4,800	0%	
20283100 JUROR FEES/MILEA		45		-45		
20283101 FEES		2,165		-2,165		
20285100 RECREATIONAL SVC	274,000	249,337		24,663	91%	
20285200 RECREATIONAL SUP	19,000	16,052		2,948	84%	
20287800 CREDIT CARD FEES	12,000	4,767		7,233	40%	
20288000 PY EXPEND	600			600	0%	
20289800 OTHER OP EXP SUP		1,038		-1,038		
20289900 OTHER OP EXP SVC	3,000	2,049		951	68%	
20291100 SYSTEM DEV SVC	26,000	28,408		-2,408	109%	
20291500 COMPASS COSTS	3,700	3,678		22	99%	
* 20 - SERVICES AND SUPPLIES	1,001,375	879,858	780	129,525	87%	Object Level 2000
30345000 TAX/LIC/ASSESS	2,500	1,706		794	68%	Assessment Fees for MORPD Property
* 30 - OTHER CHARGES	2,500	1,706		794	68%	Object Level 3000

Mission Oaks Recreation and Park District
 General Fund - 336A



Object Level Discussion

Commitment Item	Budget	Actual	Pending	Remaining	%Consum	Notes
42420200 STRUCTURES	400,000			400,000		Buildings, Structures, & Equipment
* 42 - Buildings	400,000			400,000		Object Level 4000
79790100 CONTINGENCY APPR	150,000			150,000		
* 79 - Appropriation for Con	150,000			150,000		Object Level 7000
** Expenditure Accounts	3,981,365	2,871,059	780	1,147,392	72%	
91910100 PROP TAX CUR SEC	-2,420,000	-1,402,817		-1,017,183	60%	
91910200 PROP TAX CUR UNS	-85,000	-93,996		8,996	110%	
91910300 PROP TAX CUR SUP	-55,000	-54,815		-185	99%	
91910400 PROP TAX SEC DEL	-25,000	-18,950		-6,050	75%	
91910500 PROP TAX SUP DEL	-2,000	-3,736		1,736	186%	
91910600 PROP TAX UNITARY	-60,000	-32,131		-27,869	53%	
91912000 PROP TAX REDEMPT	-100	-105		5	10%	
91913000 PROP TAX PR UNSE	-2,000	-919		-1,081	46%	
91914000 PROP TAX PENALTI	-300	-366		66	122%	
* 91 - TAXES	-2,649,400	-1,607,835		-1,041,565	61%	
94941000 INTEREST INCOME	-12,000	-10,260		-1,740	85%	
94942900 BLDG RENTAL OTHE	-55,000	-39,944		-15,056	73%	
* 94 - REVENUE FROM USE OF M	-67,000	-50,204		-16,796	75%	
95952200 HOME PROP TAX RE	-26,500	-13,251		-13,249	50%	
95953200 AID CO FUNDS					0%	
95956900 STATE AID OTHER	-235,000	-125,157		-109,843	53%	
* 95 - INTERGOVERNMENTAL REV	-261,500	-138,408		-123,092	53%	
96964600 RECREATION SVC C	-640,000	-479,894	-55	-160,052	75%	
* 96 - CHARGES FOR SERVICES	-640,000	-479,894	-55	-160,052	75%	
97971000 CASH OVERRAGES		-187		187	0%	
97973000 DONATIONS/CONTRI	-30,000	-11,685		-18,315	39%	

Mission Oaks Recreation and Park District
 General Fund - 336A



Object Level Discussion

Commitment Item	Budget	Actual	Pending	Remaining	%Consum	Notes
97974000 INSURANCE PROCEE	-20,000	-18,248		-1,752	91%	
97979000 MISC OTHER	-15,000	25,398		10,398	121%	
* 97 - MISCELLANEOUS REVENUE	-65,000	-118,992	-55	-9,482	75%	
** REVENUE ACCOUNTS	-3,682,900	-2,395,332	-55	-1,350,987	63%	
*** Total	298,465	550,085	835	-248,689	183%	



STAFF REPORT

DATE: June 3, 2019

TO: MORPD Advisory Board of Directors

FROM: Daniel Barton, District Administrator

SUBJECT: Discussion on Five-Year Capital Improvement Plan

DISCUSSION:

The Mission Oaks Recreation & Parks District Capital Improvement Plan (CIP) establishes and defines funding for capital projects to repair and improve district parks and facilities. The use of the CIP promotes better use of the District's limited financial resources, reduces costs, focuses priorities, and assists in the coordination for future development.

The District's CIP is a five-year planning document which identifies the major capital improvement expenditures and gives a proposed sequence of implementing their construction. The CIP plan was developed with the input from staff and the Facilities Committee, with the goal of prioritizing safety, ADA issues and infrastructure fixes.

The CIP is a working document. Each project listed in the CIP typically has further review and approval by the Advisory Board and is included in the final budget for approval. In addition, priorities and needs can change over the five-year period as funding scenarios change, new information becomes available, other priorities are established, etc. It is not uncommon to see project scope and timelines proposed in the CIP change. The entire CIP will be reviewed annually by the Facilities Committee and brought back to the Advisory Board before the preliminary budget in February of each year.

RECOMMENDATION:

That the Advisory Board of Directors review the CIP, ask any questions of staff, suggest any changes and consider approval with the final budget in August.



STAFF REPORT

DATE: June 7, 2019

TO: MORPD Advisory Board of Directors

FROM: Daniel Barton, District Administrator

SUBJECT: Approval of Resolution No. 2019-02 of Intention to Continue to Levy Assessments for the Fiscal Year 2019-20 Preliminarily Approving the Engineers Report and Providing Notice of Hearing of the Mission Oaks Recreation and Park District Parks and Recreation Maintenance and Improvement District

RECOMMENDATION:

That you approve Resolution 2019-02, (attachment #1) of Intention to Continue to Levy Assessments for the Fiscal Year 2019-20 Preliminarily Approving the Engineers Report and Providing Notice of Hearing of the Mission Oaks Recreation and Park District Parks and Recreation Maintenance and Improvement District.

DISCUSSION:

This action occurs annually as required by the Landscaping and Lighting Act of 1972. This agenda item occurs each year in June and sets the time and place of the public hearing for the assessment. Jeanette Hynson of SCI will attend the meeting to answer any questions you may have regarding the Engineer's Report (attachment #2) for Fiscal Year 2019-20. The Engineer's Report and Resolution for Fiscal Year 2019-20 currently propose the same assessment rate levied in Fiscal Year 2018-19, \$51.30 for Fiscal Year 2019-20.

The Annual Assessment Revenue Summary (attachment #3) shows the actual CPI rates over the past several years including past advisory board action regarding CPI levies. The Board has the authority and flexibility to maintain the current rate of \$51.30 or in between the maximum allowable rate of \$54.44 as needed to meet the budget and capital improvement plan requirements.

RESOLUTION NO 2019-02

A RESOLUTION OF INTENTION TO CONTINUE TO LEVY ASSESSMENTS FOR THE FISCAL YEAR 2019–20, PRELIMINARILY APPROVING THE ENGINEER’S REPORT AND PROVIDING NOTICE OF HEARING OF THE MISSION OAKS RECREATION AND PARK DISTRICT PARKS AND RECREATION MAINTENANCE AND IMPROVEMENT DISTRICT

WHEREAS, the Mission Oaks Recreation and Park District, Parks and Recreation Maintenance and Improvement District was authorized by an assessment ballot proceeding conducted in 2006 and approved by 68.78% of the weighted ballots returned by property owners, and such assessments were levied by the Advisory Board of Directors by Resolution No. 2006-04 passed on May 2, 2006; and

WHEREAS, on April 9, 2019 by Resolution No. 2019-01, the Board ordered the preparation of an Engineer's Report for the Parks and Recreation Maintenance and Improvement District (the "District") for fiscal year 2019-20; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with 22565, et. seq., of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; and

WHEREAS, said Engineer's Report was filed with the Secretary of the Board of Directors and the Board of Directors has reviewed the Report and wishes to take certain actions relative to said Report.

NOW, THEREFORE, BE IT RESOLVED, by the Advisory Board of Directors of the Mission Oaks Recreation and Park District (“Board”), that:

SECTION 1. The Report for the “Parks and Recreation Maintenance and Improvement District”, on file with the Secretary of the Board, has been duly considered by the Board of Directors and is hereby deemed sufficient and approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under, and pursuant to, the foregoing resolution.

SECTION 2. It is the intention of this Board to continue to levy and collect assessments within the District for fiscal year 2019–20. Within the District, the existing and proposed improvements (“Improvements”) are generally described as the installation, maintenance and servicing of public facilities, including but not limited to, landscaping, sprinkler systems, park grounds, park facilities, landscape corridors, ground cover, shrubs and trees, street frontages, playground equipment and hardcourt areas, senior and community centers, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, running tracks, swimming pools, other recreational facilities, security guards, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, for property owned and maintained by the Mission Oaks Recreation and Park District. Installation means the construction of recreational improvements, including, but not limited to, land preparation, such as grading,

leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, recreational facilities and public restrooms. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

SECTION 3. The District consists of the lots and parcels shown on the assessment diagram of the District on file with the Secretary of the Board, and reference is hereby made to such map for further particulars.

SECTION 4. Reference is hereby made to the Report for a full and detailed description of the Improvements, the boundaries of the District and the proposed assessments upon assessable lots and parcels of land within the District. The Engineer's Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.

SECTION 5. The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2017 to December 2018 was 4.49%. Therefore, the maximum authorized assessment rate for fiscal year 2019-20 is increased by 3.00% which equates to \$54.44 per single family equivalent benefit unit. The estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2019-20 at the maximum rate of \$51.30 which is less than the maximum authorized assessment rate.

SECTION 6. The public hearing shall be held, before this Board at Mission Oaks Community Center, located at 4701 Gibbons Drive, Carmichael, California 95608 as follows: on Tuesday, July 23, 2019 at the hour of 6:00 p.m. for the purpose of this Board's determination whether the public interest, convenience and necessity require the improvements and this Board's final action upon the Report and the assessments therein. The Secretary of the Board is hereby authorized and directed to cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

SECTION 7. To get additional information about the assessments or the Assessment

District contact: Daniel Barton, District Administrator, Mission Oaks Recreation and Park District; 3344 Mission Avenue, Carmichael, California 95608. The Engineer's Report and other written material about the Assessment District may also be reviewed at the District at the address above during regular District business hours.

PASSED AND ADOPTED this 11th day of June 2019 by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Chair of the Board of Advisors

ATTEST:

Clerk of the Board



**MISSION OAKS RECREATION AND PARK DISTRICT
PARKS AND RECREATION MAINTENANCE AND IMPROVEMENT DISTRICT**

ENGINEER'S REPORT

MAY 2019

FISCAL YEAR 2019-20

PURSUANT TO THE LANDSCAPE AND LIGHTING ACT OF 1972 AND
ARTICLE XIII D OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
SCI Consulting Group
4745 MANGELS BOULEVARD
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TABLE OF CONTENTS

INTRODUCTION.....	1
OVERVIEW	1
ASSESSMENT FORMATION	2
ASSESSMENT CONTINUATION	3
LEGAL ANALYSIS	4
COMPLIANCE WITH CURRENT LAW	5
PLANS AND SPECIFICATIONS	6
DEFINITIONS AND DESCRIPTIONS	6
ESTIMATE OF COSTS AND BUDGET	8
INTRODUCTION	8
SUMMARY OF DISTRICT'S IMPROVEMENT PLANS.....	8
ESTIMATE OF COSTS	8
METHOD OF ASSESSMENT APPORTIONMENT	11
METHOD OF APPORTIONMENT	11
DISCUSSION OF BENEFIT	11
BENEFIT FACTORS.....	12
BENEFIT FINDING.....	14
GENERAL VERSUS SPECIAL BENEFIT	14
CALCULATING GENERAL BENEFIT.....	15
METHOD OF ASSESSMENT	19
ASSESSMENT	25
ASSESSMENT DIAGRAM.....	27
ASSESSMENT ROLL (SPREAD OF COSTS)	31

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INTRODUCTION

OVERVIEW

The Mission Oaks Recreation and Park District (the Park District) is responsible for operating parks, recreation areas, recreation facilities and other public resources in the Arden-Arcade and Carmichael Communities. The Park District encompasses over 17,800 parcels of real property. The Park District currently owns, operates and maintains eight neighborhood parks and three community parks, which are located throughout the developed areas of the Park District. (For general locations of the Park District's facilities, see the Diagram following in this Report.) The District maintains one storm retention basin owned by the County of Sacramento and four School Parks. The Park District also provides recreational facility projects at other public school sites which are located within the Park District. The Park District's parks and other park and recreation sites are summarized as follows:

DISTRICT PARKS

- ❖ **ASHTON PARK**, (9.8 acres), 4251 Ashton Drive, Sacramento.
- ❖ **EASTERN OAK PARK**, (6.85 acres), 3127 Eastern Avenue, Sacramento.
- ❖ **GIBBONS PARK**, (17.5 acres), 4701 Gibbons Drive, Carmichael.
- ❖ **HAZELWOOD GREEN RETENTION BASIN**, (1.8 acres), Hazelwood Ave, Carmichael
- ❖ **MADDOX PARK**, (6 acres), 4821 Thor Way, Carmichael.
- ❖ **MISSION NORTH PARK**, (12.7 acres), 3344 Mission Avenue, Carmichael.
- ❖ **OAK MEADOW PARK**, (5.5 acres), 2734 American River Drive, Sacramento.
- ❖ **ORVILLE WRIGHT PARK**, (4.2 acres), 2331 St. Marks Way, Sacramento.
- ❖ **SHELFIELD PARK**, (5 acres), 1849 Suffolk Way, Carmichael.
- ❖ **SWANSTON PARK**, (10 acres), 2350 Northrop Avenue, Sacramento.
- ❖ **VALLEY OAK PARK**, (10.2 acres), 1150 Eastern Avenue, Sacramento.
- ❖ **WINDEMERE PARK**, (.75 acres), Windemere Lane, Sacramento.

SCHOOL PARKS & RECREATION SITES

- ❖ **ARCADE FUNDAMENTAL MIDDLE SCHOOL**, 3500 Edison Avenue, Sacramento
- ❖ **CHOICES CHARTER SCHOOL**, 4425 Laurelwood Way, Sacramento
- ❖ **COWAN SCHOOL PARK**, (.5 acres), 3350 Becerra Way, Sacramento.
- ❖ **DEL DAYO ELEMENTARY SCHOOL**, 1301 McClaren Ave, Carmichael
- ❖ **DEL PASO MANOR SCHOOL PARK**, (3 acres), 2700 Maryal Drive, Sacramento.
- ❖ **EL CAMINO FUNDAMENTAL HIGH SCHOOL**, 4300 El Camino Ave, Sacramento
- ❖ **ENCINA HIGH SCHOOL**, 1400 Bell Street, Sacramento

- ❖ GREER/WINTHERS SCHOOL PARK, (6.1 acres), 2301 Hurley Way, Sacramento.
- ❖ MIRA LOMA HIGH SCHOOL, 4000 Edison Ave, Sacramento,
- ❖ MISSION AVENUE ELEMENTARY SCHOOL, 2925 Mission Ave, Carmichael
- ❖ PASADENA AVENUE ELEMENTARY SCHOOL, 4330 Pasadena Ave, Sacramento
- ❖ RIO AMERICANO HIGH SCHOOL, 4540 American River Drive, Sacramento
- ❖ SIERRA OAKS SCHOOL PARK, (4.6 acres), 2762 Huntington Road, Sacramento.
- ❖ STARR KING ELEMENTARY AND MIDDLE SCHOOL, 4848 Cottage Way, Carmichael
- ❖ WHITNEY AVENUE ELEMENTARY SCHOOL, 4248 Whitney Ave, Sacramento
- ❖ WINSTON CHURCHILL MIDDLE SCHOOL, 4900 Whitney Ave, Carmichael

ASSESSMENT FORMATION

Prior to fiscal year 1999-00, the Park District experienced a revenue shortfall that was primarily due to escalating costs and declining State revenues. In fact, in order to provide an acceptable level of park maintenance, the Park District had funded its revenue shortfall with reserve funds. Due to this revenue shortfall and a lack of funding for capital improvement projects, the Park District decided to ask property owners if they would support a special assessment for park maintenance and improvement. Therefore, without a new local revenue source, the baseline level of park and recreation facilities in the Park District (the "Baseline Service") would be a deteriorating level of maintenance and upkeep of the park and recreation facilities and properties listed above.

In May and June of 1999, the Park District conducted an assessment ballot proceeding, for a proposed assessment at the rate of \$27 per benefit unit for a period of ten years. This ballot proceeding was conducted pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping and Lighting Act of 1972. In the property owner balloting, the assessment was supported by 61.9% of the weighted ballots returned by property owners and was subsequently approved by the Advisory Board of Directors of the Park District ("Board") and collected annually commencing with fiscal year 1999-00.

In the six years that this assessment was collected, the Park District's costs for park maintenance, water, and utilities increased at rates higher than its revenues. In addition, the District proposed additional park improvements and maintenance services that could not be funded from its existing revenue sources. Therefore, the Board determined in 2005 that an increased assessment rate should be proposed to property owners in the Park District.

In 2006, the Park District conducted an assessment ballot proceeding pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping and Lighting Act of 1972. During this ballot proceeding, property owners in the Park District were provided with a notice and ballot for the proposed

increased parks and recreation maintenance and improvement assessment (the "Parks and Recreation Maintenance and Improvement District" or the "Improvement District").

A 45-day period was provided for balloting and a public hearing was conducted April 4, 2006. This hearing was continued to May 2, 2006 to allow adequate time for the tabulation of ballots. It was determined at the public hearing that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted). The final weighted ballot result was 68.78% support for the proposed assessments.

As a result, the Board gained the authority to approve the levy of the increased assessments for fiscal year 2006-07 and to continue to levy them in future years. The authority granted by the ballot proceeding includes the potential for an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year, with the maximum annual adjustment not to exceed 3%. In the event that the annual change in the CPI exceeds 3%, any percentage change in excess of 3% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 3%.

ASSESSMENT CONTINUATION

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report ("Report"), budgets and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a noticed public hearing on the continuation of the assessments.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements, installation, maintenance and servicing costs that would be funded by the proposed 2019-20 assessments, determine the benefits received from such improvements within the Park District and apportion the assessments to lots and parcels within the Park District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

If the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution a notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing must be held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 23, 2019. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2019-20. If so confirmed and approved, the assessments would

be submitted to the County Auditor for inclusion on the property tax rolls for fiscal year 2019-20.

LEGAL ANALYSIS

PROPOSITION 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. v SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the

assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010 the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

This Engineer’s Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the improvements are directly available to and will directly benefit property in the Improvement District; and the improvements provide a direct advantage to property in the Improvement District that would not be received in absence of the assessments.

This Engineer’s Report is consistent with *Beutz*, *Golden Hill* and *Dahms* because the improvements will directly benefit property in the Improvement District and the general benefits have been explicitly calculated and quantified and excluded from the assessments. The Engineer’s Report is consistent with *Bonander* because the assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

PLANS AND SPECIFICATIONS

DEFINITIONS AND DESCRIPTIONS

The work and improvements (the "Improvements") are proposed to be undertaken by the Mission Oaks Recreation and Park District's Parks and Recreation Maintenance and Improvement District (the "Improvement District") and the cost thereof, including any debt service on bonds or other indebtedness issued for the work and improvements, paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Improvement District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Acquisition, installation, maintenance and servicing of public areas and public facilities, property owned or property rights, easements and/or rights of entry, leases or dedications including, but not limited to, parks, recreation areas, recreation facilities, ground cover, shrubs, trees and other vegetation, greenbelts, playground equipment, trails, utility right-of-ways, signage, entry monuments, fencing, picnic areas, restrooms, lighting, other improvements such as irrigation or drainage and land preparation on (1) real property owned by, or encumbered by property rights held by, or maintained by, the Park District; or (2) on real property owned by, or encumbered by property rights held by, or maintained by any local agency or non-profit entity within the jurisdictional area of the Park District that participates with the Mission Oaks Recreation and Park District in any of the installations, maintenance and servicing described herein.

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including (a) repair, removal, or replacement of all or part of any Improvement; (b) providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; (c) the removal of trimmings, rubbish, debris, and other solid waste; and (d) the cleaning, sandblasting and painting of walls and other Improvements to remove or cover graffiti. (Streets & Highway Code, § 22531.)

Servicing means the furnishing of (a) electric current or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; and (b) water for irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements. (Str. & H. C., § 22538.)

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant

to Section 22662.5 of the Streets and Highways Code; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Str. & H. C., § 22526.)

The assessment proceeds will be exclusively used for Improvements within the Improvement District plus incidental expenses. Reference is made to the Summary of the District's Improvement Plans section in the following section of this Report.

ESTIMATE OF COSTS AND BUDGET

INTRODUCTION

Following are the proposed Improvements, and resulting level of improved parks and recreation facilities, for the Improvement District. As previously noted, the baseline level of service included a deteriorating level of maintenance and upkeep of the park and recreation facilities due to shortages of funds for the Park District. Improvements funded by the assessments are over and above the previously declining baseline level of service. The formula below describes the relationship between the final level of improvements, the existing baseline level of service, and the enhanced level of improvements to be funded by the proposed assessment.

Final Level of Improvements	=	Baseline Level of Improvements	+	Enhanced Level of Improvements
----------------------------------------	----------	-------------------------------------------	----------	-------------------------------------------

SUMMARY OF DISTRICT'S IMPROVEMENT PLANS

Projects have been chosen throughout the Park District in order to ensure that all properties in the narrowly drawn Park District boundaries will receive improved access to better maintained and improved parks in their area. A detailed project improvement plan has been developed and is available for review at the Park District offices.

ESTIMATE OF COSTS

The following is an estimate of the cost of the Improvements that would be funded by the Improvement District in Fiscal Year 2019-20, if the proposed assessments are approved by the Board. The expenditures would be governed by the policies and criteria established within this Report.

MISSION OAKS RECREATION AND PARK DISTRICT Parks and Recreation Maintenance and Improvement District Estimate of Costs Fiscal Year 2019-20		
		<i>Total Budget</i>
Beginning Fund Balance July 1, 2019		\$595,371
Installation, Maintenance & Servicing Costs		
Capital Improvements		\$1,283,500
District Office ADA Compliance Renovations	\$325,000	
Swanston Park Pump House and Storage Building	\$475,000	
Swanston Park ADA Improvements	\$200,000	
Orville Wright Park Playground Replacement	\$100,000	
Eastern Oak, Tennis Court Resurfacing	\$50,000	
Mission Oaks Community Center Hallway Tile Replacement	\$8,500	
Swanston Park Building Safety Wall	\$125,000	
Other Equipment		\$7,500
Facility and Restroom Cleaning and Maintenance		\$185,500
Park Maintenance and Landscaping Services		\$280,000
Maintenance & Operations		\$868,029
Painting		\$7,500
Professional Services / Planning		\$23,000
Supplies & Materials		\$143,750
Utilities		\$114,125
Vehicle Operation and Maintenance		\$13,750
Water		\$126,500
Totals for Installation, Maintenance and Servicing		\$3,053,154
Incidental Costs: ²		
County collection, Assessment Engineering & Other Incidental Costs ⁴		\$51,200
Allowance for Contingencies and Uncollectables		\$10,000
Subtotals - Incidentals		\$61,200
Total Cost of Installation, Maintenance and Servicing to Assessment District		\$3,114,354
Total Benefit of Improvements		\$3,114,354
Single Family Equivelant Units (SFEs)		20,081
Benefit Received per SFE Unit		\$155.09

MISSION OAKS RECREATION AND PARK DISTRICT Parks and Recreation Maintenance and Improvement District Estimate of Costs (Continued) Fiscal Year 2019-20			
			<i>Total Budget</i>
Less:			
District Contribution for General Benefits ¹			(\$1,276,885)
District Contribution for Special Benefits			(\$412,469)
Beginning Fund Balance (July 1, 19)			(\$595,371)
Contribution to / (from) Reserve Fund / Contingency Fund			\$192,117
Total Parks & Recreation Maintenance and Improvement District Budget ⁵ (Net Amount to be Assessed)			\$1,021,746
Assessment District Budget Allocation to Parcels			
Total Assessment Budget ⁶			\$1,021,746
Zone of Benefit	SFE Units³	SFE Rate per Unit⁴	Total
Zone A	19,056	\$51.30	\$977,577
Zone B	1,025	\$43.09	\$44,169
Totals:	20,081		\$1,021,746

Notes to Estimate of Costs:

- As determined in the following section, at least 41% of the cost of Improvements must be funded from sources other than the assessments, including grants, taxes and other third-party payments, to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of \$3,114,354 the District must contribute at least \$1,276,885 from sources other than the assessments. The District will contribute \$1,689,354, which covers any general benefits from the Improvements.
- Incidental cost includes Assessment Engineering charges, County Collection fees, other incidental costs and an allowance for uncollectible assessments from assessments on parcels owned by public agencies.
- "SFE" means single family equivalent benefit unit.
- The assessment rate per SFE is the total amount to assessment per single family equivalent benefit unit.
- The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
- The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to assessment.

METHOD OF ASSESSMENT APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report explains the special and general benefits to be derived from the Improvements to park facilities and Park District maintained property throughout the Park District, and the methodology used to apportion the total assessment to properties within the Improvement District.

The Improvement District consists of all Assessor Parcels within the boundaries of the Park District. The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Improvement District or to the public at large. Special benefit is calculated for each parcel in the Improvement District using the following process:

1. Identification of all benefit factors derived from the Improvements
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Improvement District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. Any and all general benefit must be funded from another source. This special benefit is received by property over and above any general benefits from the Improvements. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Finally, Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIID, sections 2(i) & 4(f).)

BENEFIT FACTORS

The special benefits from the Improvements are listed below:

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

In large part because it is cost prohibitive to provide large recreational and/or usable land areas on property in the Improvement District, the residential, commercial and other benefiting properties in the Improvement District do not have large outdoor areas and green spaces. The parks and other recreational lands funded by the assessments in the Improvement District provide these larger outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within these service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service

radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

Moreover, almost every neighborhood park in the Improvement District does not provide a restroom or parking lot. Such public amenities were specifically excluded from neighborhood parks because neighborhood parks are designed to be an extension of usable land area specifically for properties in close proximity, and not the public at large or other non-proximate property. The occupants of proximate property do not need to drive to their local park and do not need restroom facilities because they can easily reach their local neighborhood park and can use their own restroom facilities as needed. This is further tangible evidence of the effective extension of land area provided by the Improvements to proximate parcels in the Assessment District and the unique direct advantage the proximate parcels receive from the Improvements.

An analysis of the service radii for the Improvements finds that all properties in the Improvement District enjoy the distinct and direct advantage of being close and proximate to parks within the Improvement District. The benefiting properties in the Improvement District therefore uniquely and specially benefit from the Improvements.

PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES

As described previously, property in the Improvement District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Improvement District do not share.

In absence of the assessments, the Improvements would not be provided and the parks and recreation areas in the Improvement District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Improvement District, they provide a direct advantage and special benefit to property in the Improvement District.

ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS

As described previously, the parcels in the Improvement District enjoy uniquely close proximity to the Improvements. Access to the improvements is directly equated with proximity, as demonstrated by the neighborhood park service area radii, which is based on being within easy walking distance (access). Therefore, the parcels in the Improvement District also directly benefit from the unique close access to improved parks, open space and recreation areas that are provided by the Assessments.

IMPROVED VIEWS

The Park District, by maintaining the landscaping at its park and recreation facilities provides improved views to properties with direct line-of-sight as well as other local properties which benefit from improved views when property is accessed. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is conferred upon property in the Improvement District.

BENEFIT FINDING

In summary, real property located within the boundaries of the Improvement District distinctly and directly benefits from closer proximity, access and views of improved parks and recreation facilities and other public resources funded by the Assessments. The Improvements are specifically designed to serve local properties in the Improvement District, not other properties or the public at large. The public at large and other properties outside the Improvement District receive only limited benefits from the Improvements because they do not have similar proximity, access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

GENERAL VERSUS SPECIAL BENEFIT

Article XIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

The starting point for evaluating general and special benefits is the current, baseline level of service. The assessment will fund Improvements “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public at Large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, properties in the Improvement District have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and is only minimally received by property outside the Improvement District or the public at large.

In the 2010 Beutz case, the 4th Appellate Court rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the 4th Appellate Court suggests that the use of parks in an assessment district by people who live outside of the district likely is a general benefit. The Assessments described and justified in this Engineer’s Report include a specific calculation of general benefits, as described in the following section, which is based in part on such use by people outside of the Improvement District. Moreover, the proportionality of the Assessments for each parcel, based in large part on proximity is established as well. Therefore, the Assessments and this Engineer’s Report are consistent with the Beutz decision.

CALCULATING GENERAL BENEFIT

In this section, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

BENEFIT TO PROPERTY OUTSIDE THE IMPROVEMENT DISTRICT

Properties within the Improvement District receive almost all of the special benefits from the Improvements because properties in the Improvement District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of the Improvement District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Improvement District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the Improvement District and within the proximity radii for neighborhood parks in the Improvement District may receive benefits from the Improvements. It can be argued that any such benefits extending outside the Improvement District are offset by similar benefits from parks and recreation areas outside the Improvement District and near the borders; however we use a more conservative approach of using the neighborhood park service area as a measure of benefits to properties outside the Improvement District. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is a form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are all geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the Assessment District. The general benefit to property outside of the Improvement District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Assumptions:

4,243 parcels outside the District but within either 0.5 miles of a park within the Improvement District.

17,731 parcels in the Improvement District.

50% relative benefit compared to property within the Improvement District.

Calculation of General Benefit to Property Outside the Improvement District

$$4,243 / (17,731 + 4,243) * .5 = 10\%$$

Although it can reasonably be argued that Improvements inside, but near the Park District boundaries are offset by similar park and recreational improvements provided outside, but near the Park District's boundaries, we use the more conservative approach of finding that 10% of the Improvements may be of general benefit to property outside the Improvement District.

BENEFIT TO THE PUBLIC AT LARGE AND TO PROPERTY WITHIN THE IMPROVEMENT DISTRICT

The "indirect and derivative" benefit to property within the Improvement District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Improvement District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Improvement District.

Nevertheless, the SVTA vs. SCCOSA decision indicates there may be general benefit "conferred on real property located in the district" A measure of the general benefits to property within the Assessment area is the percentage of land area within the Improvement District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties, while physically within the Improvement District, are used for regional purposes and could provide indirect benefits to

the public at large. Approximately 1% of the land area in the Improvement District is used for such regional purposes, so this is a measure of the general benefits to property within the Improvement District.

The general benefit to the public at large can be estimated by the proportionate amount of time that the Park District's parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Park District¹. In order to measure the general benefits from the Assessment District, SCI Consulting Group, the Assessment Engineer and Engineer of Work, conducted a survey of the users of the parks and recreation facilities to be funded by the Assessments, and of other similar parks. The field survey work found that less than 25% of the park users did not live or work within the Assessment District. Therefore, this survey found a 25% level of general benefits from the Assessment District to the public at large.

When people outside the Improvement District use parks, they diminish the availability of parks for people on property within the Improvement District. This outside use somewhat diminishes the special benefit factor of access because occupied Improvements are somewhat less accessible for property in the Assessment District. Therefore, another 5% of general benefits are allocated for people and property within the Improvement District. This is another measure of general benefits to property within the Improvement District.

TOTAL GENERAL BENEFITS

Using a sum of these four measures of general benefit, we find that approximately 41% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation	
10%	(Outside the Assessment District)
+ 1%	(Property within the District)
+ 25%	(Public at Large)
+ 5%	(Property within the District)
= 41%	(Total General Benefit)

The Park District's total budget for maintenance and improvement of its parks and recreational facilities is \$3,114,354. Of this total budget amount, the Park District will

¹. When District facilities are used by those individuals, the facilities are not providing benefit to property within the Park District. Use under these circumstances is a measure of general benefit. For example, a non-resident who is drawn to utilize the Park District facilities and shops at local businesses while in the area would provide special benefit to business properties as a result of his or her use of the Improvements. Conversely, one who uses Park District facilities but does not reside, work, shop or own property within the Park District boundaries does not provide special benefits to any property and is considered to be a measure of the general benefits.

contribute \$1,689,354 from sources other than the assessments for park maintenance and operation. This contribution by the Park District equates to approximately 54.24% of the total budget for maintenance and improvements and constitutes more than the amount attributable to the general benefits from the Improvements.

ZONES OF BENEFIT

As noted, community parks in urban areas have a service area radius of approximately two miles and neighborhood parks have a service area radius of approximately ½ mile. Nearly all properties in the Park District are within these standard service area radii of neighborhood and community parks that will be improved and maintained with funds from the Assessment District. Although there are some areas of the Assessment District that are not within a ½ mile from a neighborhood or community park (collectively “area”) and are generally less proximate to the Improvements. Therefore, this area receives relatively lesser special benefits from the assessments than properties located within a ½ mile from a neighborhood or community park. This area of lesser benefit is defined to include all parcels within Park District boundaries that are located more than a ½ mile from a park. This area is hereinafter referred to as Zone of Benefit B or Zone B and is depicted on the Assessment Diagram included with this Report. All parcels within ½ mile from a park are classified into Zone of Benefit A or Zone A.

Relative proximity and access to the Park District’s facilities is a measure of the level of special benefit conferred by the assessments. Parcels in Zone B are determined to receive 84% the level of benefit as those within Zone A.

CRITERIA AND POLICIES

This sub-section describes the criteria that shall govern the expenditure of assessment funds and ensure equal levels of benefit for properties of similar type. The criteria established in this Report, as finally confirmed, cannot be substantially modified; however, the Board may adopt additional criteria to further clarify certain criteria or policies established in this Report or establish additional criteria or policies that do not conflict with this Report.

ASSESSMENT FUNDS MUST BE EXPENDED WITHIN THE ASSESSMENT DISTRICT

The net available assessment funds, after incidental, administrative, financing and other costs, shall be expended exclusively for Improvements within the boundaries of the Assessment District.

CITIZEN’S OVERSIGHT COMMITTEE

A Citizens’ Oversight Committee (the “Citizens’ Oversight Committee”) has been established for the Assessment District. The Citizens’ Oversight Committee shall review potential projects that may be funded by the assessments and shall make recommendations on the expenditure of assessment funds. Members of the Citizen’s Oversight Committee are nominated by the Mission Oaks Recreation and Park District with ratification by the County Supervisor who represents the Park District. All members of the Citizens’ Oversight Committee shall own property within Mission Oaks Recreation and Park District and shall

not have conflicts of interest with the Assessment District or the Improvements and Services funded by the Assessments.

MATCHING FUNDS

Matching funds and contributions from other sources are required, thereby maximizing the special benefits from the Assessment District and offsetting any general benefits from the Improvements funded by the Assessments.

METHOD OF ASSESSMENT

As previously discussed, the assessments provide specific Improvements that confer direct and tangible special benefits to properties in the Improvement District. These benefits can partially be measured by the occupants on property in the Improvement District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. Therefore, the apportionment of benefit is partially based the population density of parcels.

It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Moreover, assessments have a long history of use in California and are in large part based on the principle that benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred directly to the underlying property.²

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because

² For example, in *Federal Construction Co. v. Ensign* (1922) 59 Cal.App. 200 at 211, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the people who used the sewers: "Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city's sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense."

commercial, industrial and other properties also receive direct benefits from the Improvements.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from proximity and improved access to well maintained and improved parks and recreational facilities. So the potential population of employees or residents is a measure of the special benefits received by the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

Finally, the special benefits derived from the assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the Park District's park and recreational facilities. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential and its proximity to parks and recreational facilities. This method is further described below.

RESIDENTIAL PROPERTIES

Certain residential properties in the Improvement District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Detached or attached houses, zero-lot line houses and town homes are included in this category of single family residential property.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home and the relative size of each type of residential dwelling unit. The population density factors for the Mission Oaks Recreation and Park District, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the Park District from the 2000 Census and dividing it by the total number of such households, finds that approximately 2.60 persons occupy

each single family residence, whereas an average of 2.36 persons occupy each condominium. The ratio of 2.60 people on average for a single family residence and 2.36 people per dwelling unit in a multi-family unit results in a population density equivalent of .91 for multi-family units. Next the relative building areas are factored into the analysis because special benefits are related average size of a property, in addition to average population densities. For a condominium, this calculation results in an SFE factor of .63 per dwelling unit. A similar calculation is used for the SFE Rates for other residential property types.

TABLE 1 – RESIDENTIAL POPULATION FACTORS

	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>Pop. Density Equivalent</i>	<i>SqFt Factor</i>	<i>SFE Rate</i>
Single Family Residential	32,227	12,415	2.60	1.00	1.00	1.00
Condominium	4,011	1,699	2.36	0.91	0.69	0.63
Multi-Family Residential (2+ Units) ¹	12,300	6,459	2.06	0.80	0.63	0.50
Mobile Home on Separate Lot	99	52	1.90	0.73	0.67	0.49

Source: 2000 Census, Sacramento County, Carmichael area (*the most recent data available when the Improvement District was established*), and Sacramento County Assessor

1. The SFE factors for other types of residential properties are calculated similarly. Multi-family dwelling units in excess of 20 units typically provide on-site recreational amenities that offset some of the benefits from the Assessment District. Therefore multi-family properties are assessed 0.50 SFE per dwelling unit for the first 20 units and 0.10 SFE for any dwelling units in excess of 20.

COMMERCIAL/INDUSTRIAL PROPERTIES

Commercial and industrial properties are generally open and operated for more limited times, relative to residential properties. Therefore, the relative hours of operation can be used as a measure of benefits, since employee density also provides a measure of the relative benefit to property. Since commercial and industrial properties are typically open and occupied by employees approximately one-half the time of residential properties, it is reasonable to assume that commercial land uses receive one-half of the special benefit on a land area basis relative to single family residential property. The average size of a single family home with 1.0 SFE factor in the Park District is 0.25 acres. Therefore, a commercial property with 0.25 acres receives one-half the relative benefit of a single family home, or a 0.50 SFE factor.

The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

To determine employee density factors, this Report utilizes the findings from the San Diego County Association of Governments Traffic Generators Study (the "SANDAG Study") because these findings were approved by the State Legislature which determined the SANDAG Study to be a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24. As presented in Table 2, the SFE factors for other types of businesses are determined relative to their typical employee density in relation to the average of 24 employees per acre of commercial property.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per quarter acre for the first 5 acres and

the relevant SFE rate per each additional acre over 5 acres. Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate³.

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

TABLE 2 - COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre¹</i>	<i>SFE Units per Fraction Acre²</i>	<i>SFE Units per Acre After 5</i>
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Industrial	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	

1. Source: San Diego Association of Governments Traffic Generators Study.

2. The SFE factors for commercial and industrial parcels are applied by the quarter acre of commercial/industrial use land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

VACANT/UNDEVELOPED PROPERTIES

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. It is reasonable to assume, that approximately 25% of the benefits are related to the underlying land and 75% are related to the improvements and the day-to-day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.25 per parcel.

OTHER PROPERTIES

Article XIID, Section 4 of the California Constitution states that publicly owned properties shall not be exempt from assessment unless there is clear and convincing evidence that those properties receive no special benefit.

All public properties that are specially benefited are assessed. Public right-of-way parcels, well, reservoir or other water rights parcels that cannot be developed into other improved

³ Benefits to commercial and industrial properties are deemed to be related to the area of parcels that are used for such purposes. In the event that a business/industrial parcel includes undeveloped land area that is clearly not related to the business/industrial use of the parcel, such unused land area shall not be included in the SFE benefit unit calculation.

uses offer similar public resource and open space benefits as will be funded by the Assessments and/or typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

Other properties used as parks, open space, watershed, greenbelt lands without improvements and common areas typically offer open space, public resource and/or recreational areas on the property that serve to offset the benefits from the Assessment District. Therefore, these parcels receive minimal benefit and are assessed an SFE factor of 0. If such parcels are converted to residential or commercial use they shall be classified to such new use category and shall be assessed as previously described in this Report.

Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

APPEALS OF ASSESSMENTS LEVIED TO PROPERTY

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the District Administrator of the Mission Oaks Recreation and Park District or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Administrator or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the District Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Administrator or his or her designee shall be referred to the Advisory Board and the decision of the Board shall be final.

ASSESSMENT

WHEREAS, this Engineer's Report (the "Report") has been prepared pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act") and Article XIID of the California Constitution;

WHEREAS, the undersigned Engineer of Work has prepared and filed a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the improvements upon all assessable parcels within the Assessment District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act, Article XIID of the California Constitution and the order of the Advisory Board of the Mission Oaks Recreation and Park District, hereby make the following assessment to cover the portion of the estimated cost of said Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for said Improvements and the expenses incidental thereto, to be paid by the Assessment District for the fiscal year 2019-20 is generally as follows:

SUMMARY COST ESTIMATE

	FY 2019-20 Budget
Capital Improvements and Maintenance Expenditures	\$3,053,154
Incidental Expenses	\$61,200
Total Budget	<u>\$3,114,354</u>
Less: Contributions	
Park District Contribution for General and Special Benefits	(\$1,689,354)
Contingencies and Other Revenues	(\$403,254)
NET AMOUNT TO ASSESSMENTS	<u>\$1,021,746</u>

As required by the Act, an Assessment Diagram showing the exterior boundaries of said Assessment District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2017 to December 2018 was 4.49%. Therefore, the maximum authorized assessment rate for fiscal year 2019-20 is increased by 3.00% which equates to \$54.44 per single family equivalent benefit unit. The estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2019-20 at the rate of \$51.30, which was the same amount that was levied in fiscal year 2018-19.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year 2019-20. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2019-20 for each parcel or lot of land within the said Assessment District.

Dated: May 23, 2019



Engineer of Work

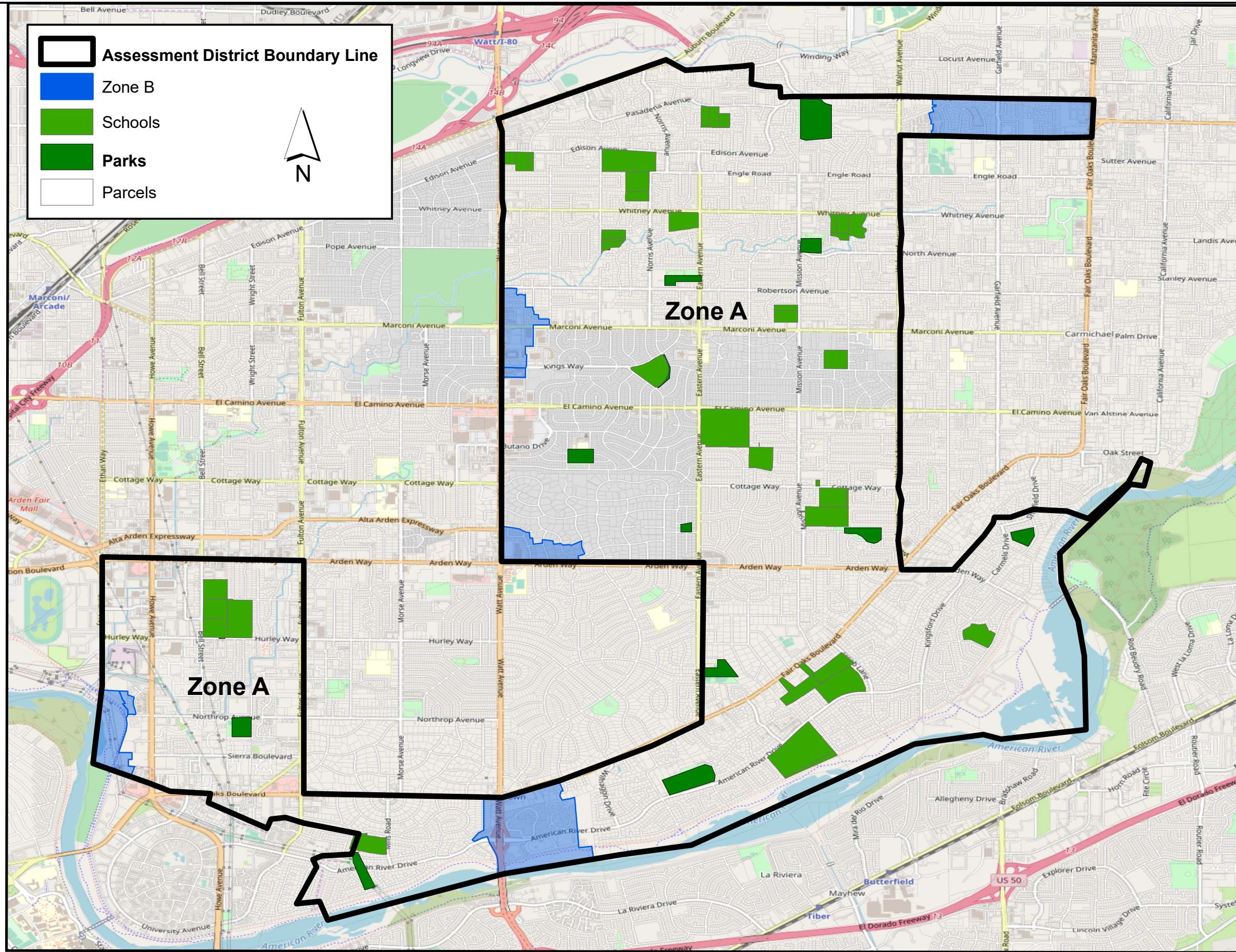
A handwritten signature in blue ink that reads "John W. Bliss".

By _____
John W. Bliss, License No. C52091

ASSESSMENT DIAGRAM

The Assessment District includes all properties within the boundaries of Mission Oaks Recreation and Park District. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Sacramento, for fiscal year 2019-20, and are incorporated herein by reference, and made a part of this Diagram and this Report.

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FILED IN THE OFFICE OF THE EXECUTIVE DIRECTOR OF THE MISSION OAKS RECREATION & PARK DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS ____ DAY OF _____, 2019.

EXECUTIVE DIRECTOR _____

RECORDED IN THE OFFICE OF THE EXECUTIVE DIRECTOR OF THE MISSION OAKS RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS ____ DAY OF _____, 2019.

EXECUTIVE DIRECTOR _____

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF THE MISSION OAKS RECREATION AND PARK DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE ____ DAY OF _____, 2019 FOR FISCAL YEAR 2019-20 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON THE ____ DAY OF _____,

2019. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

EXECUTIVE DIRECTOR _____

FILED THIS ____ DAY OF _____, 2019, AT THE HOUR OF ____ O'CLOCK ____ M. IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, AT THE REQUEST OF THE GOVERNING BOARD OF THE MISSION OAKS RECREATION AND PARK DISTRICT.

COUNTY AUDITOR, COUNTY OF SACRAMENTO

Note: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

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ASSESSMENT ROLL (SPREAD OF COSTS)

An Assessment Roll, which is a listing of all parcels within the Assessment District and the amount of the proposed assessments, is filed with the District Administrator of the Mission Oaks Recreation and Park District and is, by reference, made part of this Report.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

Mission Oaks Recreation and Park District
Parks and Recreation Maintenance and Improvement District
Annual Assessment Revenue Summary

Fiscal Year	CPI		Actual CPI ²	Unused CPI Accumulated	Unused CPI Balance	Allowable		Actual		Total Parcels	Total Assessments
	Adjustment ¹	Actual CPI ²				Assessment Rate	Assessment Rate Levied ³				
2005-06						\$27.00		\$27.00		17,299	\$588,324
2006-07						\$39.00		\$39.00		17,439	\$773,430
2007-08	3.00%	3.44%	0.44%	0.44%	0.44%	\$40.17		\$40.16		17,625	\$797,979
2008-09	3.00%	3.85%	0.85%	1.29%	1.29%	\$41.38		\$40.77		17,725	\$810,380
2009-10	1.30%	0.01%	-1.29%	0.00%	0.00%	\$41.92		\$40.77		17,731	\$811,773
2010-11	2.61%	2.61%	0.00%	0.00%	0.00%	\$43.01		\$43.01		17,735	\$857,426
2011-12	1.52%	1.52%	0.00%	0.00%	0.00%	\$43.66		\$43.66		17,727	\$871,730
2012-13	2.92%	2.92%	0.00%	0.00%	0.00%	\$44.93		\$44.93		17,736	\$897,217
2013-14	2.22%	2.22%	0.00%	0.00%	0.00%	\$45.93		\$44.93		17,745	\$896,576
2014-15	2.57%	2.57%	0.00%	0.00%	0.00%	\$47.11		\$47.11		17,749	\$939,654
2015-16	2.67%	2.67%	0.00%	0.00%	0.00%	\$48.37		\$48.37		17,774	\$966,024
2016-17	3.00%	3.17%	0.17%	0.17%	0.17%	\$49.82		\$49.82		17,829	\$987,827
2017-18	3.00%	3.53%	0.53%	0.70%	0.70%	\$51.30		\$51.30		17,829	\$1,019,157
2018-19	3.00%	2.94%	-0.06%	0.64%	0.64%	\$52.84		\$51.30		17,826	\$1,019,757
2019-20	3.00%	4.49%	1.49%	2.13%	2.13%	\$54.44				17,833	

The green highlights show the amount of CPI above the 3% threshold for the SF CPI for these fiscal years. Proposition 218 approved by California voters makes available this unused CPI at a later date when the actual SF CPI is below 3% annually. The unused amount of CPI may be built into a low CPI year to bring the assessment district CPI up to a maximum of CPI of 3%. Any remaining unused CPI may then be carried forward into the future to be used if desired to build a future CPI up to 3% when the actual is below 3% as was the case for Fiscal Year 2008 and 2017.

The yellow highlights show the difference between the maximum allowable assessment rate for the 2008-09, 2009-10 and 2013-14 fiscal year and the actual levied rate which was reduced during the final budget process by vote of the district's advisory board of directors.

¹ Maximum allowable CPI increase

² Actual change in the San Francisco Bay Area Consumer Price Index for All Urban Consumers from December to December

³ Assessments must be rounded to the even penny for placement on property tax bills