



BOARD OF DIRECTORS REGULAR MEETING AGENDA

Kelly J. Gregg *President*

James Roberts III *Vice President*

Jose Gonzalez *Director*

Shawna Irish *Director*

Roman Aguilar III *Director*

Calvin Louie *Acting General Manager*

HESPERIA RECREATION AND PARK DISTRICT

Wednesday, May 8, 2024 - 6:00 P.M.

Lime Street Park Community Center

16292 Lime Street, Hesperia, CA 92345

AGENDA

THE PUBLIC MAY PARTICIPATE VIA TELECONFERENCE
WITH ZOOM.

JOIN THE MEETING FROM YOUR COMPTUER, TABLET, OR SMARTPHONE:

Join Zoom Meeting

<https://zoom.us/j/99357226014?pwd=eGtpZG4vYXdqdzByTlFqTzBSb3ZlQT09>

Meeting ID: 993 5722 6014

Passcode: 768762

Or dial: 1 (669) 444-9171

CALL TO ORDER

- a. Roll Call
- b. Approval of Agenda

FLAG SALUTE

PROCLAMATIONS AND PRESENTATIONS

- a. Presentation, Easter Egg Hunt
- b. Presentation, Landscape Architecture, Matt Wilkins, The Wallace Group
- c. Presentation, California CLASS, Investment Options
- d. Presentation, Acting General Manager, #HRPD Strong – Working Smarter, Not Harder

MESSAGE TO THE PUBLIC/PUBLIC COMMENT

Welcome to this Board of Directors Meeting. The Board encourages public participation. If you desire to address the Board on any District related matter or item on the Agenda, you are asked to please fill out one of the speaker forms in the back of the meeting room and turn it in to the General Manager. When called upon, please come forward, and state your name and address (if you wish) before addressing the Board. Please limit your comments to five minutes per speaker.

Please note that if you address the Board on items NOT on the Agenda, the Brown Act does not allow discussion of such items. Therefore, the Board may only do the following: refer the matter to staff, ask for additional information, request a report back, or give a very limited factual response.

CONSENT ITEMS

The following items are expected to be routine and non-controversial, and will be acted upon by the Board at one time without discussion, unless a Board member requests that an item be removed from the consent agenda and held for discussion.

- A. Approval of Minutes of Regular Meeting, April 24, 2024

PULLED CONSENT ITEMS

DISCUSSION/ACTION ITEMS

- B. Action Item: Presentation and Acceptance of Hesperia Recreation and Park District's Auditor's Report for Fiscal Year Ended June 30, 2023
- C. Discussion/ Action Item: District Website
- D. Discussion/ Action Item: The KYA Group Update
- E. Discussion/ Action Item: CPI Capital
- F. Action Item: Approval of May 22, 2024, Board of Directors Regular Meeting Date Change
- G. Action Item: Approval of Resolution No. 24-05-01, A Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, Declaring Intent for the Annual Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 1, for Fiscal Year 2024/2025
- H. Action Item: Approval of Resolution No. 24-05-02, A Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, Declaring Intent for the Annual Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 2, Including All Zones, for Fiscal Year 2024/2025
- I. Action Item: Approval of Resolution No. 24-05-03, A Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, for Approval of the Engineer's Report Regarding the Proposed Levy and Collection of Assessments for the Landscape and Lighting Assessment District No. 1, for Fiscal year 2024/2025
- J. Action Item: Approval of Resolution No. 24-05-04, A Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, for Approval of the Engineer's Report Regarding the Proposed Levy and Collection of Assessments for the

Landscape and Lighting Assessment District No. 2, Including All Zones, for Fiscal Year 2024/2025

- K. Action Item: Approval of Hesperia Recreation and Park District Policy Manual of Organization and Operation, Section 9.19
- L. Discussion/ Action Item: Lime Street Park Community Center Glass Door
- M. Discussion/ Action Item: Percy Bakker Community Center Electrical Panel Cover
- N. Action Item: Approval of the Master Fee Schedule
- O. Discussion/ Action Item: Increase to Events Budget for Fiscal Year 2024/2025
- P. Discussion/ Action Item: Full Time Park Ranger Lieutenant
- Q. Discussion/ Action Item: Full Time Administrative Park Ranger
- R. Discussion/ Action Item: District Organizational Chart
- S. Discussion/ Action Item: Equipment Rentals

CORRESPONDENCE/WRITTEN COMMUNICATION

GENERAL MANAGER REPORT

BOARD MEMBER COMMENTS

BOARD MEMBER REPORTS

Standing Committees:

- Recreation Foundation - Gonzalez/Irish
- Tri-Agency - Aguilar/Gonzalez (no meeting held)
- Safety, Security, and Maintenance - Gregg/Roberts
- Personnel - Gregg/Aguilar (no meeting held)
- Finance - Aguilar/Gregg
- Development Review - Gregg/Roberts (no meeting held)
- Event - Irish/Gonzalez
- Recreation - Roberts/Irish
- Policy Review - Aguilar/Gregg

Other:

Association of the San Bernardino County Special Districts

CLOSED SESSION ITEMS

- T. Conference with Legal Counsel - Anticipated Litigation

- a. Significant Exposure to Litigation (Pursuant to Government Code Section 54956.9(d)(2)):
Notice of Claim, Kyle Woolley, Dated April 23, 2024
- b. Significant Exposure to Litigation (Pursuant to Government Code Section 54956.9(d)(2)):
Notice of Claim, Anthony Rodriguez, Dated April 29, 2024

REPORT FROM CLOSED SESSION, IF ANY

ANNOUNCEMENTS

The next Regular Board Meeting is scheduled for May 22, 2024, at 6:00 p.m. and will be held in the Lime Street Community Center at 16292 Lime Street, Hesperia, CA 92345.

ADJOURNMENT

It is the intent of the Hesperia Recreation and Park District to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the Hesperia Recreation and Park District will attempt to accommodate you in every reasonable manner. Please contact the District Office at (760) 244-5488, at least 48 hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.

Board Meeting documents can be reviewed by the public at the District Office, 16292 Lime Street, Hesperia, CA - Monday through Friday, 8:30 a.m. to 5:00 p.m.

**HESPERIA RECREATION AND PARK DISTRICT
INTER-OFFICE MEMO**

DATE: May 2, 2024

PHONE: (760) 244-5488

FROM: *KG* KARABETH GARCIA, EXECUTIVE DISTRICT CLERK
Hesperia Recreation and Park District

TO: BOARD OF DIRECTORS
Hesperia Recreation and Park District

SUBJECT: EXPANDED AGENDA INFORMATION FOR REGULAR BOARD
MEETING 5/8/2024

DISCUSSION/ACTION ITEMS

B. Action Item: Presentation and Acceptance of Hesperia Recreation and Park District's Auditor's Report for Fiscal Year Ended June 30, 2023

Background: Our audit is complete and ready for your review and approval to file. The auditor from Eadie & Payne will attend the meeting to answer any of your questions.

Recommendation: Accept the auditor's 2022/2023 Fiscal Year Report for filing.

Reference Materials Included In Tab: YES NO

1. Audit Report for Fiscal Year Ended June 30, 2023
2. HRPD Annual Financial Report for the Year Ended June 30, 2023

C. Discussion/Action Item: District Website

Background: CV Strategies has provided this update on the progress of the new website and will be available to answer your questions at the meeting.

"Performance is much better. The Lighthouse metrics aren't budging significantly but many times those are done in sterile environments and are picking up on specific details, so room for improvement in that regard. However, if you open up an incognito window and go to Hesperia you can notice how much quicker it is.

My workflow using WP Rocket:

- **Dashboard** > Select Clear and Preload Cache
- **Cache** > Select Separate cache files for mobile devices
- **File Optimization** > Select Optimize CSS delivery > Remove Unused CSS | Select Load JavaScript Deferred

- **Media** > LazyLoad > Select all but *Replace YouTube iframe with preview image and Image Dimensions*
- **Database** > Post Cleanup > Select Trashed Posts | Comments Cleanup > Check all | Transients Cleanup > Check all | Database Cleanup > Check all
- **Image Optimization** > Install Imagify (this optimizes hundreds of images on the site)“

Recommendation: Direction of the Board.

Reference Materials Included In Tab: YES NO

D. Discussion/Action Item: The KYA Group Update

Background: At the April 28, 2024, meeting, the Board requested The KYA Group return to discuss flooring in the South Room of the Percy Bakker Community Center. Representatives will be available to answer any questions.

Recommendation: Direction of the Board.

Reference Materials Included In Tab: YES NO

E. Discussion/Action Item: CPI Capital

Background: At the April 28, 2024, meeting, the Board requested an update on reporting from CPI Capital. Representatives will be available to answer any questions.

Recommendation: Direction of the Board.

Reference Materials Included In Tab: YES NO

F. Action Item: Approval of May 22, 2024, Board of Directors Regular Meeting Date Change

Background: Due to the CSDA Legislative Days and CAPRD Annual Conference, a lack of a quorum is likely for the regularly scheduled meeting on May 22, 2024.

Recommendation: Reschedule the May 22, 2024, Regular Meeting to May 29, 2024.

Reference Materials Included In Tab: YES NO

G. Action Item: Approval of Resolution No. 24-05-01, A Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, Declaring Intent for the Annual Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 1, for Fiscal Year 2024/2025

Background: These actions are done as required as a part of the Landscaping and Lighting Act of 1972 which requires the District adopt its Resolution Declaring Intent for the Annual Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 1 for Fiscal Year 2024/2025. This is an annual resolution.

Recommendation: Approve Resolution No. 24-05-01

Reference Materials Included In Tab: YES NO

1. Resolution No. 24-05-01

H. Action Item: Approval of Resolution No. 24-05-02, A Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, Declaring Intent for the Annual Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 2, Including All Zones, for Fiscal Year 2024/2025

Background: These actions are done as required as a part of the Landscaping and Lighting Act of 1972 which requires the District adopt its Resolution Declaring Intent for the Annual Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 2 for Fiscal Year 2024/2025. This is an annual resolution.

Recommendation: Approve Resolution No. 24-05-02.

Reference Materials Included In Tab: YES NO

1. Resolution No. 24-05-02

I. Action Item: Approval of Resolution No. 24-05-03, A Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, for Approval of the Engineer's Report Regarding the Proposed Levy and Collection of Assessments for the Landscape and Lighting Assessment District No. 1, for Fiscal year 2024/2025

Background: On April 10, 2024, the Board of Directors adopted its Resolution Initiating Proceedings for the Annual Levy and Ordering the Preparation of an Engineer's Report for Landscape and Lighting Assessment District No. 1 for FY 2024/2025.

The Resolution of Initiation directed NBS to prepare and file a report presenting plans and specifications describing the general nature, location, and extent of the improvements to be maintained, an estimate of the costs of the administration, maintenance, operations, and

servicing of the improvements, and a diagram showing the area and properties to be assessed and assessing the net amount upon all assessable lots and/or parcels within the Assessment District in proportion to the special benefit received.

The assessment is made to cover the portion of the estimated costs of maintenance, operation, and servicing of the improvements to be paid by the assessable real property within the Assessment District in proportion to the special benefit received. This is an annual resolution.

Recommendation: Approve Resolution No. 24-05-03.

Reference Materials Included In Tab: YES NO

1. Resolution No. 24-05-03
2. Engineer’s Report for FY 2024/2025, AD1

J. Action Item: Approval of Resolution No. 24-05-04, A Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, for Approval of the Engineer’s Report Regarding the Proposed Levy and Collection of Assessments for the Landscape and Lighting Assessment District No. 2, Including All Zones, for Fiscal Year 2024/2025

Background: On April 10, 2024, the Board of Directors adopted its Resolution Initiating Proceedings for the Annual Levy and Ordering the Preparation of an Engineer’s Report for Landscape and Lighting Assessment District No. 2 (including zones A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, A-1, B-1, C-1, D-1, E-1, F-1, G-1, H-1, I-1, J-1, K-1, L-1, M-1, N-1, O-1, P-1, Q-1, R-1, S-1, T-1, U-1, V-1, W-1, X-1, Y-1, Z-1, A-2, and B-2) for Fiscal Year 2024/2025. The Resolution of Initiation directed NBS to prepare and file a report presenting plans and specifications describing the general nature, location, and extent of the improvements to be maintained, an estimate of the costs of the administration, maintenance, operations, and servicing of the improvements, a diagram showing the area and properties to be assessed and assessing the net amount upon all assessable lots and/or parcels within the Assessment District in proportion to the special benefit received.

The following assessment is made to cover the portion of the estimated costs of maintenance, operation, and servicing of the improvements to be paid by the assessable real property within the Assessment District in proportion to the special benefit received. This is an annual routine resolution.

Recommendation: Approve Resolution No. 24-05-04.

Reference Materials Included In Tab: YES NO

1. Resolution No. 24-05-04
2. Engineer’s Report for FY 2024/2025, AD2

K. Action Item: Approval of Hesperia Recreation and Park District Policy Manual of Organization and Operation, Section 9.19

Background: This item was placed on the Agenda by the Policy Review Committee. The Committee suggested adding the following sections:

9.19.a Unauthorized purchases. Purchase Orders shall be issued prior to ordering supplies, equipment, and services, and not “after the fact” for work already done or materials already ordered except for emergencies, departmental purchases, or other authorized exemptions stated in these guidelines. No purchase of supplies, services, or equipment shall be made without an authorized purchase order. Otherwise, such purchases are void and not considered an obligation of the Hesperia Recreation and Park District. Invoices without an authorized purchase order may be returned to the vendor unpaid. The person ordering the unauthorized purchase may be held personally liable for the cost of the purchase or contract and may be subject to disciplinary actions.

9.19.b. Change Orders. No Change Orders shall be authorized over \$5,000 without Board approval before the expenditure.

Recommendation: Direction of the Board.

Reference Materials Included In Tab: YES NO

1. Proposed HRPD Policy Manual of Organization and Operation, Section 9.19

L. Discussion/Action Item: Lime Street Park Community Center Glass Door

Background: In order to increase security at the Lime Street District Office, and separate the portion of the building accessible to the general public from staff only access, staff has sought out a quote from High Desert Window & Glass for the installation of an interior glass door in the Lime Street District Office to. Placement would be just to the west of the display cabinet and Mojave Room III door.

Recommendation: Direct staff on whether to proceed with the project installation.

Reference Materials Included In Tab: YES NO

1. Quote, High Desert Window & Glass

M. Discussion/Action Item: Percy Bakker Community Center Electrical Panel Cover

Background: The Safety, Security, and Maintenance Committee has suggested that the panel cover for the electrical access to the Percy Bakker Community Center east outdoor wall be

repaired as quickly as possible. Staff has obtained a quote with accompanying documents for the project.

Recommendation: Direct staff on whether to proceed with the project installation.

Reference Materials Included In Tab: YES NO

1. Proposal, Strauser Commercial Door & Hardware
 - a. Air Louver with Security Grill
 - b. Door/Frame Elevations

N. Action Item: Approval of the Master Fee Schedule

Background: This item was placed on the Agenda at the request of the Finance Committee. Staff will defer to the Committee for introduction.

Staff has included a memo regarding the Hesperia Lake Store Pricing for your review.

Recommendation: Direction of the Board.

Reference Materials Included In Tab: YES NO

1. Proposed Master Fee Schedule
2. Staff Memo Re: Hesperia Lake Store Pricing

O. Discussion/Action Item: Increase to Events Budget for Fiscal Year 2024/2025

Background: At the Event Committee meeting on April 25, 2024, the Committee discussed a possible increase to the Fiscal Year 2024/2025 Budget for events to allow for the hiring of high-quality bands for Bobcat's Summer Concert Series, Hesperia Days' American Music Festival, and Hesperia Day's Rodeo.

Recommendation: Direct staff to increase the events budget for Fiscal Year 2024/2025.

Reference Materials Included In Tab: YES NO

P. Discussion/Action Item: Full Time Park Ranger Lieutenant

Background: Park Ranger staff has requested consideration for the addition of a Full Time Park Ranger Lieutenant to the Salary Schedule and Fiscal Year 2024/2025 Budget.

Recommendation: Direct staff to add a “Full Time Park Ranger Lieutenant” position to the Salary Schedule and Fiscal Year 2024/2025 Budget.

Reference Materials Included In Tab: YES NO

Q. Discussion/Action Item: Full Time Administrative Park Ranger

Park Ranger staff has requested consideration for the addition of a Full Time Administrator Park Ranger to the Salary Schedule and Fiscal Year 2024/2025 Budget.

Recommendation: Direct staff to add a “Full Time Administrative Park Ranger” position to the Salary Schedule and Fiscal Year 2024/2025 Budget.

Reference Materials Included In Tab: YES NO

R. Discussion/Action Item: District Organizational Chart

Background: The item was placed on the Agenda at the request of the Board. Staff will defer introduction of the item to the Board.

Recommendation: Direction of the Board.

Reference Materials Included In Tab: YES NO

1. Current HRPD Organizational Chart

S. Discussion/Action Item: Equipment Rentals

Background: At the request of the Board, a memo is included in your tab that includes information regarding the rental of equipment for facility rentals.

Recommendation: Direction of the Board.

Reference Materials Included In Tab: YES NO

1. Staff Memo Re: Facility Rental Pricing and Offerings

**HESPERIA RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS REGULAR MEETING
April 24, 2024**

MINUTES

In compliance with the Brown Act, the following Board Member participated via teleconference from the following location:

Roman Aguilar (Board Member), Disney Cruise Ship Wonder, Stateroom 6012, in transit between Puerto Vallarta, Mexico and San Diego, Ca., approximate latitude/longitude: (20.6540081, -105.2420883)

**THE PUBLIC MAY HAVE PARTICIPATED VIA TELECONFERENCE
WITH MICROSOFT TEAMS.**

Meeting ID: 253 333 548 370

Passcode: rLyDrM

CALL TO ORDER

The Hesperia Recreation and Park District Board of Directors Regular Meeting was called to order by President Gregg at 6:00 p.m., at the Lime Street Park Community Center, located at 16292 Lime Street, Hesperia, CA 92345.

ROLL CALL

ATTENDANCE

BOARD PRESENT: Gonzalez, Irish, Roberts, Aguilar, Gregg
BOARD ABSENT: None
STAFF PRESENT: Louie, Garcia, Varner, Artola, Hauser, Chavez, Dawes
OTHERS: Michael Mellor, The KYA Group

APPROVAL OF AGENDA

MOTION: It was moved by Director Gonzalez and seconded by Director Irish to approve the Agenda postponing Item F. to the May 8, 2024, meeting. The motion passed by the following roll call vote:

AYES: Irish, Roberts, Aguilar, Gonzalez, Gregg
NOES: None
ABSENT: None
ABSTAIN: None

FLAG SALUTE

The Flag Salute was led by Vice President Roberts.

PROCLAMATIONS AND PRESENTATIONS

a. Presentation Hesperia Recreation and Park District Staff at Work, Acting General Manager Louie

- Mr. Louie presented recent improvements and issues being addressed.

MESSAGE TO THE PUBLIC/PUBLIC COMMENT

- Tim Mustaikis, Hesperia Wranglers, thanked the Board for what they do.

CONSENT ITEMS

A. Approval of Minutes of Regular Meeting, April 10, 2024

B. Approval of Minutes of Special Meeting, April 12, 2024

C. Claims for Payment

MOTION: It was moved by President Gregg and seconded by Director Irish to approve Consent Items A. and B. The motion passed by the following roll call vote:

AYES: Roberts, Aguilar, Gonzalez, Irish, Gregg

NOES: None

ABSENT: None

ABSTAIN: None

PULLED CONSENT ITEMS

Item C. was pulled by President Gregg.

C. Claims for Payment

MOTION: It was moved by Vice President Roberts and seconded by Director Gonzalez to approve Consent Item C. The motion passed by the following roll call vote:

AYES: Gonzalez, Irish, Roberts, Aguilar, Gregg

NOES: None

ABSENT: None

ABSTAIN: None

DISCUSSION/ACTION ITEMS

D. Discussion/Action Item: The KYA Group Update
(Addressed after Item E.)

MOTION: No motion was made.

E. Action Item: Approval of RAMS Contract Change Order

MOTION: No motion was made.

Item D. was addressed at this time.

F. Discussion/Action Item: Lime Street Park Community Center Glass Door

MOTION: No motion was made. Item was postponed to the May 8, 2024, meeting.

G. Discussion/Action Item: Percy Bakker Community Center Electrical Panel Cover

MOTION: No motion was made. Item was postponed to the May 8, 2024, meeting.

H. Action Item: Approval to Publish Request for Proposals #2024-04-01, District-Wide Videography

MOTION: It was moved by Vice President Roberts and seconded by Director Gonzalez to publish Request for Proposals #2024-04-01, District-Wide Videography, with the addition of a 30 day submission period, submission of one minute demos (two minute max), and starting July 1, 2024. The motion passed by the following roll call vote:

AYES: Gonzalez, Irish, Roberts, Aguilar, Gregg

NOES: None

ABSENT: None

ABSTAIN: None

I. Discussion/Action Item: Board Values

MOTION: It was moved by Director Aguilar and seconded by Vice President Roberts to remove the Board Values from the District website and Policy Manual. The motion passed by the following roll call vote:

AYES: Irish, Roberts, Aguilar, Gonzalez, Gregg

NOES: None

ABSENT: None

ABSTAIN: None

GENERAL MANAGER/STAFF REPORTS - The General Manager will report on the following topics, report on committees, or other activities.

- a. Recreation Programs

- b. Lake
- c. Parks Division
- d. Park Ranger
- e. Marketing
- f. General Manager

- Mr. Louie highlighted the following: Fiscal Year 24/25 Budget preparation, 9/80 schedule, office space, restructuring of the District, and the District website.

BOARD MEMBER COMMENTS

- Director Aguilar reported on the Special Districts Leadership Academy and congratulated the other Board members who earned their certificates.
- Director Gonzalez thanked everyone and his colleagues. He encouraged them to keep moving forward.
- Vice President Roberts - none.
- President Gregg reported on the Special District Leadership Academy. He requested a Policy Review Committee meeting for May 1, 2024, and to include the Easter Egg Hunt contributors on the next Agenda. He commended the staff for their work at the Percy Bakker Community Center. He requested to bring back additional items for the Percy Bakker Community Center including flooring in the south room. He reported on additional meetings with legal counsel that will appear on the pay warrants, and requested an item on the next Agenda regarding the commercial property rentals.

Meeting recessed from open session at 7:26 p.m.

Meeting reconvened into closed session at 7:28 p.m.

CLOSED SESSION ITEMS

J. Anticipated Litigation Under Government Code 54956.9 (e) (1) - 4 Items

Meeting recessed from closed session at 8:34 p.m.

Meeting reconvened into open session at 8:35 p.m.

REPORT FROM CLOSED SESSION, IF ANY

None.

ANNOUNCEMENTS

The next Regular Board Meeting is scheduled for Wednesday, May 8, 2024, at 6:00 p.m. and will be held in the Lime Street Community Center at 16292 Lime Street, Hesperia, CA 92345.

ADJOURNMENT

The meeting was adjourned by declaration by President Gregg at 8:36 p.m.

Respectfully submitted,

Calvin Louie
Acting General Manager

Karabeth Garcia
Board Secretary/Clerk of the Board

DRAFT



Audit Report for Fiscal Year Ended June 30, 2023 Board of Directors Meeting

April 24, 2024



AGENDA

1 Audit Report

2 Financial Highlights

Board of Directors Meeting | April 24, 2024

• Unmodified Audit Opinion

- For Year Ended June 30, 2023.
- The financial statements present fairly in all material respects, the respective financial position of the governmental activities and each major fund of Hesperia Recreation and Park District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. (U.S. GAAP).



Condensed Statements of Net Position

	<u>2023</u>		<u>2022</u>		<u>Variance</u>
Assets	\$ 38,317,650	\$	33,882,957	\$	4,434,693
Deferred Outflows of Resources	983,532		1,113,543		(130,011)
Total Assets and Deferred Outflows	<u>39,301,182</u>		<u>34,996,500</u>		<u>4,304,682</u>
Liabilities	4,608,569		4,327,267		281,302
Deferred Inflows of Resources	3,656,962		3,460,337		196,625
Total Liabilities and Deferred Inflows	<u>8,265,531</u>		<u>7,787,604</u>		<u>477,927</u>
Net investment in capital assets	9,315,178		8,723,118		592,060
Unrestricted	21,720,473		18,485,778		3,234,695
Total Net Position	<u>\$ 31,035,651</u>	\$	<u>27,208,896</u>	\$	<u>3,826,755</u>



Financial Highlights

Condensed Statements of Activities

	<u>2023</u>		<u>2022</u>		<u>Variance</u>
Expenses					
General government	\$ 6,643,378	\$	5,574,277	\$	1,069,101
Other expenses	876,391		757,468		118,923
Total Expenses	7,519,769		6,331,745		1,188,024
Program Revenues					
Special assessments	2,793,499		2,735,027		58,472
Recreation charges	1,876,631		1,204,045		672,586
Other program revenues	716,375		1,265,877		(549,502)
Total Program Revenues	5,386,505		5,204,949		181,556
General Revenues					
Property taxes	1,528,765		2,019,014		(490,249)
Passthroughs	2,470,318		1,494,644		975,674
Developer fees	1,387,612		2,134,270		(746,658)
Other general revenues	573,324		(254,381)		827,705
Total General Revenues	5,960,019		5,393,547		566,472
Change In Net Position	\$ 3,826,755	\$	4,266,751	\$	(439,996)



Financial Highlights

Condensed Balance Sheet

	<u>2023</u>	<u>2022</u>	<u>Variance</u>
Assets			
Cash and investments	\$ 26,763,368	\$ 24,385,454	\$ 2,377,914
Receivables	265,420	320,829	(55,409)
Other assets	<u>5,477,147</u>	<u>810,576</u>	<u>4,666,571</u>
Total Assets	<u>32,505,935</u>	<u>25,516,859</u>	<u>6,989,076</u>
Liabilities and Deferred Inflows			
Accounts payable and accrued liabilities	265,166	447,971	(182,805)
Other liabilities	4,016,361	713,282	3,303,079
Deferred inflows of resources - leases	<u>1,425,771</u>	<u>369,036</u>	<u>1,056,735</u>
Total Liabilities and Deferred Inflows	<u>5,707,298</u>	<u>1,530,289</u>	<u>4,177,009</u>
Fund Balances	<u>\$ 26,798,637</u>	<u>\$ 23,986,570</u>	<u>\$ 2,812,067</u>



Financial Highlights

Condensed statement of revenues, expenditures and changes in fund

	<u>2023</u>	<u>2022</u>	<u>Variance</u>
Revenues			
Property taxes	\$ 1,528,765	\$ 2,019,014	\$ (490,249)
Special assessments	2,793,499	2,735,027	58,472
Passthroughs	2,470,318	1,494,644	975,674
Charges for services	1,876,631	1,204,045	672,586
Developer fees	1,387,612	2,134,270	(746,658)
Other revenues	1,289,699	1,020,088	269,611
Total Revenues	<u>11,346,524</u>	<u>10,607,088</u>	<u>739,436</u>
Expenditures			
Salaries and benefits	3,222,958	3,163,595	59,363
Services and supplies	3,511,054	3,144,999	366,055
Capital Outlay	1,159,536	995,487	164,049
Other expenditures	999,853	832,633	167,220
Total Expenditures	<u>8,893,401</u>	<u>8,136,714</u>	<u>756,687</u>
Other Financing Sources	358,944	12,330	346,614
Net Change In Fund Balances	<u>\$ 2,812,067</u>	<u>\$ 2,482,704</u>	<u>\$ 329,363</u>



Financial Highlights

Condensed Budgetary Comparison Schedule – General Fund

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Property taxes	\$ 1,322,900	\$ 1,528,765	\$ 205,865
Passthroughs	1,175,000	2,470,318	1,295,318
Fines, fees, and forfeitures	22,500	-	(22,500)
Investment earnings	26,225	151,691	125,466
Rents and concessions	-	453,655	453,655
Grants revenue	136,080	17,695	(118,385)
Miscellaneous revenue	-	50,699	50,699
Total Revenues	<u>2,682,705</u>	<u>4,672,823</u>	<u>1,990,118</u>
Expenditures			
Salaries and benefits	2,133,479	1,955,512	177,967
Services and supplies	572,464	1,129,941	(557,477)
Capital outlay	-	18,230	(18,230)
Debt service	-	42,616	(42,616)
Total Expenditures	<u>2,705,943</u>	<u>3,146,299</u>	<u>(440,356)</u>
Other Financing Sources (Uses)	-	358,944	358,944
Net Change in Fund Balance	<u>\$ (23,238)</u>	<u>\$ 1,885,468</u>	<u>\$ 1,908,706</u>



**THANK
YOU!**

Eden C. Casareno

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ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023




HESPERIA RECREATION AND PARK DISTRICT

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Hesperia Recreation and Park District
Hesperia, California

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, and each major fund of Hesperia Recreation and Park District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Hesperia Recreation and Park District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Hesperia Recreation and Park District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the minimum audit requirements of the California State Controller's Office under Code Section 26909. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hesperia Recreation and Park District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Hesperia Recreation and Park District's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Prior-Year Comparative Information

We have previously audited the District's 2022 financial statements, and we expressed unmodified opinions on the respective financial statements of the governmental activities and each major fund in our report dated April 12, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Summarized prior-year comparative information does not include all of the information required to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended June 30, 2022, from which such summarized information was derived.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 14, and the required supplementary information on pages 52 through 57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund financial statements on pages 58 through 71 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2024, on our consideration of Hesperia Recreation and Park District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hesperia Recreation and Park District's internal control over financial reporting and compliance.

Eadie and Payne, LLP

Riverside, California
March 22, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2023

Our discussion and analysis of Hesperia Recreation and Park District's (District) financial performance provides an overview and analysis of the District's financial activities for the year ended June 30, 2023. This report is in conjunction with the District's financial statements, which are a part of this report.

The Hesperia Recreation and Park District, an independent special district, was formed in 1957. The District offers programs and activities for residents of Hesperia and surrounding communities. It was voter choice to have a separate governmental entity to provide their leisure and recreational needs.

FINANCIAL HIGHLIGHTS

- The District's net position increased by approximately \$3,827,000 as a result of this year's operations.
- Total revenues increased by approximately \$749,000. Total program revenues increased by approximately \$182,000 from the prior year.
- Total expenses increased by approximately \$1,189,000.

OVERVIEW OF THE FINANCIAL STATEMENTS

This management discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to financial statements.

Government-Wide Financial Statements

The government-wide financial statements include two financial statements: the statement of net position and the statement of activities. These statements are designed to provide the readers with a broad overview of the District's finances in a manner similar to private-sector businesses.

The statement of net position presents information on the District's assets and deferred outflows of resources, liabilities and deferred inflows of resources, and net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
JUNE 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

The statement of activities presents information showing how the District's net position changed during the most recent fiscal period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by tax revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include general government, community and economic development, and culture and recreation. The District does not have any business-type activities.

The government-wide financial statements include not only the District itself (known as the *primary government*) but also a legally separate not-for-profit organization, Hesperia Area Recreation District Foundation (Foundation), for which the District is financially accountable. Financial information for this component unit is blended with the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 15 and 16 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
JUNE 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains 61 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, two capital projects funds, the special revenue funds, and the Foundation, all of which are considered to be major funds. The General Fund also contains three nonmajor funds that report the rental activities for the General Fund. Data from the 54 special revenue funds have been combined into a single column for special revenue funds.

The District adopts an annual appropriated budget for all its governmental funds. A budgetary comparison statement has been provided for the General Fund and the special revenue fund to demonstrate budget compliance.

The governmental fund financial statements can be found on pages 17-18, and 20-21 of this report. The reconciliation of the fund financial statements to the government-wide financial statements can be found on pages 19 and 22.

Notes to Financial Statements

The notes to financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to financial statements can be found on pages 23 through 51 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
JUNE 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve, over time, as a useful indicator of a government's financial position. As of June 30, 2023, the District's net position was \$31,036,000. By far, the largest portion of the District's net position reflects its investment in capital assets (e.g., land, buildings, vehicles, and equipment) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following analysis focuses on the net position (Table 1) and changes in net position (Table 2) of the District's governmental activities:

TABLE 1 - Net Position
(amounts in thousands)

	<u>2023</u>	<u>2022</u>	<u>Net Change</u>
Assets			
Current assets	\$ 27,266	\$ 24,851	\$ 2,415
Noncurrent (capital) assets	11,051	9,032	2,019
Total Assets	<u>38,317</u>	<u>33,883</u>	<u>4,434</u>
Deferred Outflows of Resources			
Pension plan and OPEB	984	1,114	(130)
Total Assets and Deferred Outflows	<u>39,301</u>	<u>34,997</u>	<u>4,304</u>
Liabilities			
Current liabilities	1,554	1,817	(263)
Noncurrent liabilities	3,054	2,511	543
Total Liabilities	<u>4,608</u>	<u>4,328</u>	<u>280</u>
Deferred Inflows of Resources			
Pension plan, OPEB and leases	3,657	3,460	197
Total Liabilities and Deferred Inflows	<u>8,265</u>	<u>7,788</u>	<u>477</u>
Net Position			
Net investment in capital assets	9,315	8,723	592
Unrestricted	21,721	18,486	3,235
Total Net Position	<u>\$ 31,036</u>	<u>\$ 27,209</u>	<u>\$ 3,827</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
JUNE 30, 2023

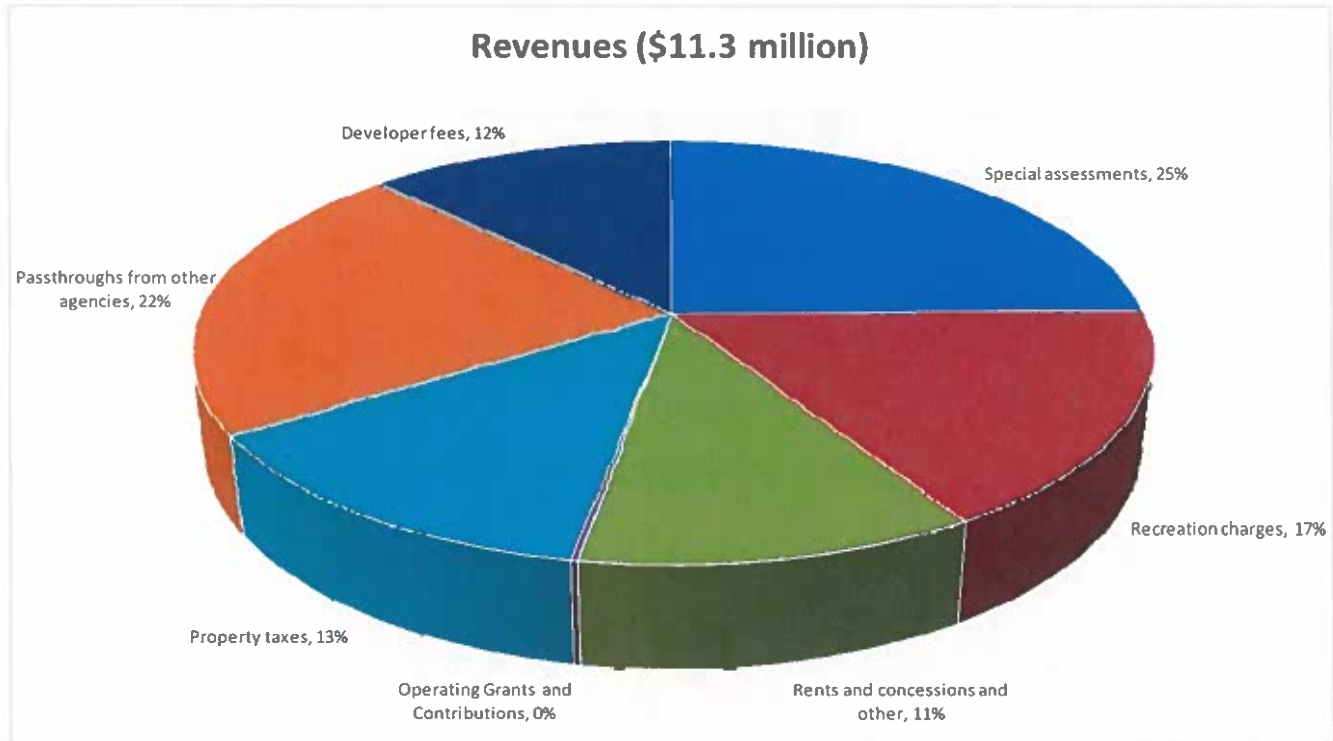
GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

TABLE 2 - Statement of Activities
(amounts in thousands)

	2023	2022	Net Change
Revenues			
Program Revenues			
Charges for Services			
Special assessments	\$ 2,793	\$ 2,735	\$ 58
Recreation charges	1,877	1,204	673
Rents and concessions	699	752	(53)
Operating Grants and Contributions	18	514	(496)
	5,387	5,205	182
General Revenues			
Property taxes	1,529	2,019	(490)
Passthroughs from other agencies	2,470	1,495	975
Investment earnings	426	(348)	774
Developer fees	1,388	2,134	(746)
Other	147	93	54
Total Revenues	11,347	10,598	749
Expenses			
General government	6,643	5,574	1,069
Community and economic development	614	490	124
Culture and recreation	258	267	(9)
Interest on long-term debt	5	-	5
Total Expenses	7,520	6,331	1,189
Change in Net Position	3,827	4,267	(440)
Net Position - Beginning	27,209	22,942	4,267
Net Position - Ending	\$ 31,036	\$ 27,209	\$ 3,827

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
JUNE 30, 2023

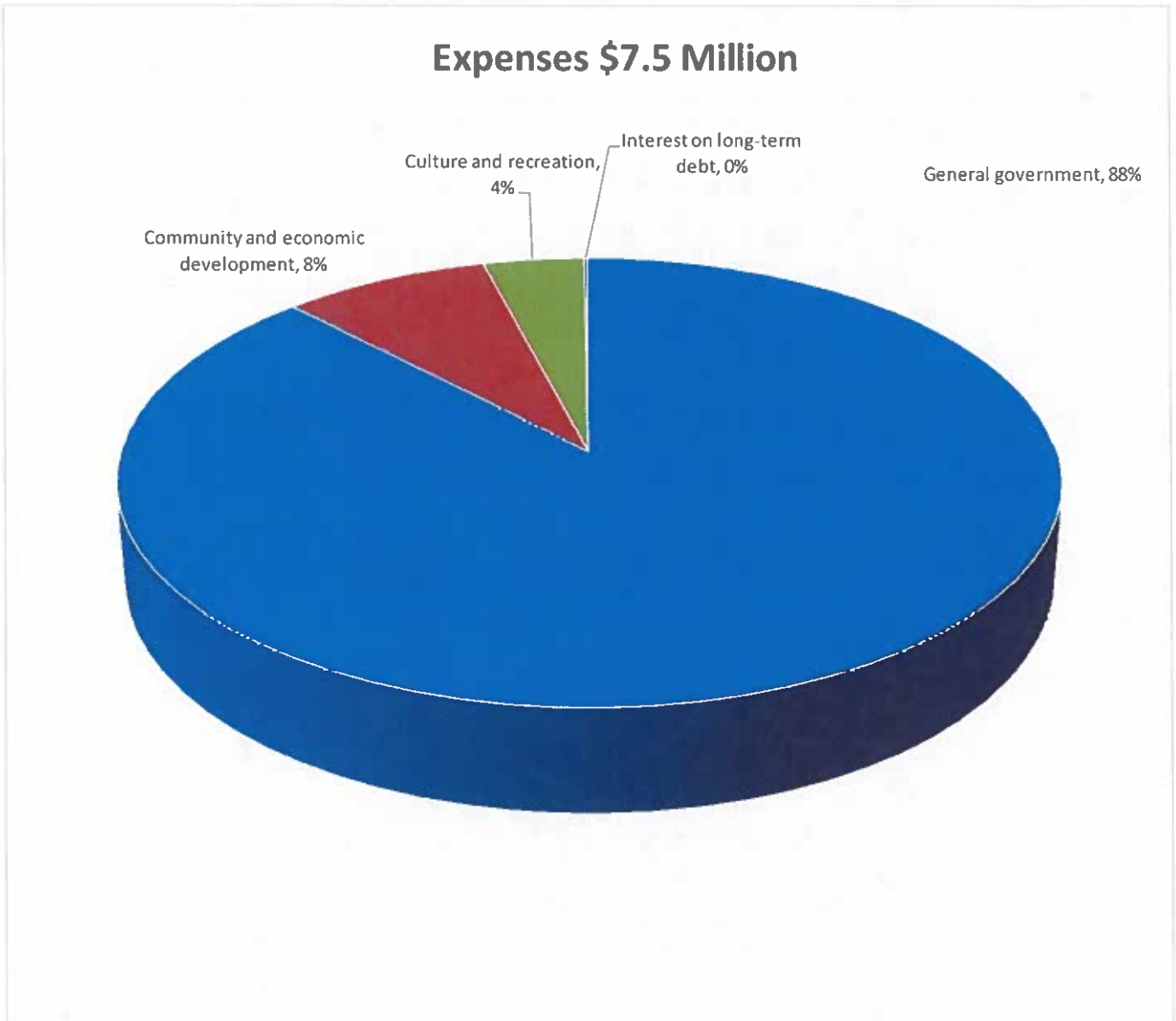
GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)



Revenues for the District increased approximately \$749,000 from the prior year. Increases in revenue were a result of an increase in program revenues including special assessments and a significant increase in recreation charges due to reopening of operations after shutting down due to the COVID-19 pandemic. There was a significant decrease in property taxes and developer fees. The largest source of funds is special assessments, passthroughs from other agencies, and recreation charges. In addition, property taxes, and developer fees, plus revenue from rents and concessions and other miscellaneous revenue, enable the District to fund the daily operations of the District as well as upgrade its equipment.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
JUNE 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)



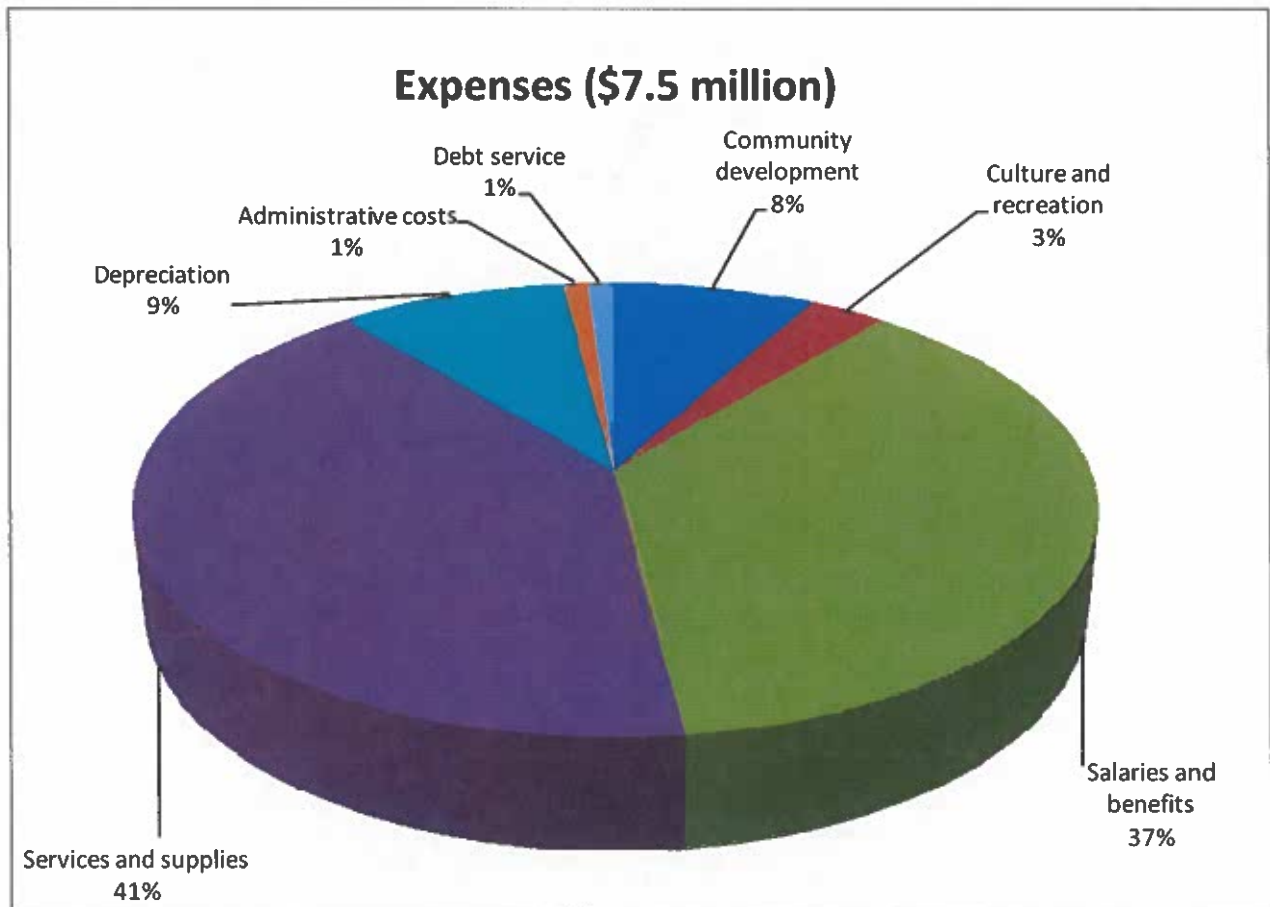
Total expenses increased by approximately \$1,189,000. The largest increase in expenses was for general government, which includes personnel expenses and services.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
JUNE 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

TABLE 3 - Expenses
(amounts in thousands)

Expenses	<u>2023</u>	<u>2022</u>	<u>Net Change</u>
Salaries and benefits	\$ 2,800	\$ 1,655	\$ 1,145
Services and supplies	3,079	3,484	(405)
Administrative costs	86	73	13
Depreciation	679	614	65
Interest	5	-	5
Community and economic development	614	242	372
Culture and recreation	258	263	(5)
	<u>\$ 7,520</u>	<u>\$ 6,331</u>	<u>\$ 1,189</u>



MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
JUNE 30, 2023

BUDGETARY HIGHLIGHTS

General Fund

The actual expenditures were \$3,146,000 which is \$440,000 more than the final budgeted amount. Revenues were \$4,673,000 (excluding transfers from other funds), which is \$1,990,000 more than the final budgeted amount.

Special Revenue Fund

The actual expenditures were \$718,000, which is \$406,000 less than the final budgeted amount. Revenues were \$882,000, which is \$107,000 more than the final budgeted amount.

The budgetary comparison schedules for the General Fund and the special revenue funds can be found on pages 55 and 56 of this report.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2023, the District had \$9,648,000 (net of accumulated depreciation) in capital assets. This amount represents a net increase of approximately \$913,000 (including additions and deletions). Additional information on the District's capital assets can be found in Note 4 to the financial statements. See Table 4 below:

TABLE 4 - Capital Assets at Year-End (Net of Depreciation)
(amounts in thousands)

	2023	2022	Net Change
Land	2,657	\$ 1,864	\$ 793
Historical artifacts	82	82	-
Construction in progress	336	175	161
Site improvements	7,080	7,099	(19)
Buildings and improvements	11,878	11,827	51
Equipment	1,793	1,981	(188)
Vehicle	352	-	352
Intangible assets	82	-	82
Right-of-use assets	371	12	359
Accumulated depreciation	(14,983)	(14,305)	(678)
Total Capital Assets, Net	\$ 9,648	\$ 8,735	\$ 913

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
JUNE 30, 2023

CAPITAL ASSET AND DEBT ADMINISTRATION (Continued)

Long-Term Liabilities

As presented in Table 5 below, the total long-term liabilities of the District was \$4,162,000, which was an increase of \$628,000 compared to prior year, mainly due to increase in net pension liability. Additional information on the District's long-term liabilities can be found in Note 6 to the financial statements.

TABLE 5 - Outstanding Debt at Year-End
(amounts in thousands)

	2023	2022	Net Change
Intergovernmental payable	\$ 1,021	\$ 1,021	\$ -
Compensated absences payable	104	44	60
Post-employment benefits payable	1,283	1,539	(256)
Net pension liability	1,422	919	503
Lease liability	332	11	321
Total Long-Term Liabilities	\$ 4,162	\$ 3,534	\$ 628

ECONOMIC FORECAST AND FUTURE BUDGET

The Hesperia Recreation and Park District will continue to use its funding to provide recreational offering, special events, and clean and safe parks for residents of Hesperia and surrounding communities. Funding for these activities will come from a combination of grants and District revenue.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our community with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Manager, 16292 Lime Street, P.O. Box 401055, Hesperia, California 92340.

HESPERIA RECREATION AND PARK DISTRICT

STATEMENT OF NET POSITION

June 30, 2023 and comparative information for 2022

	2023	2022
ASSETS		
Cash and investments	\$ 26,763,368	\$ 24,385,454
Receivables	265,420	320,829
Prepaid expenses	-	43,339
Inventory	23,084	19,327
Lease receivable - current	214,501	81,783
Lease receivable - noncurrent	1,403,805	297,879
Capital Assets Not Being Depreciated		
Land	2,656,850	1,863,810
Historical artifacts	81,853	81,853
Construction in progress	335,519	174,635
Capital Assets Net of Accumulated Depreciation		
Site improvements	1,059,701	1,263,933
Buildings and improvements	4,058,683	4,279,024
Equipment	954,794	1,059,901
Vehicles	85,540	-
Intangible assets	80,817	-
Right-of-use assets	333,715	11,190
Total Assets	38,317,650	33,882,957
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension	562,312	403,747
Deferred outflows of resources - OPEB	421,220	709,796
Total Deferred Outflows of Resources	983,532	1,113,543
Total Assets and Deferred Outflows of Resources	39,301,182	34,996,500
LIABILITIES		
Accounts payable and accrued liabilities	265,166	447,971
Sales tax payable	1,981	1,345
Salaries and benefits payable	86,098	184,792
Unearned revenues	4,139	91,604
Deposits	88,386	67,293
Noncurrent Liabilities		
Due within one year	1,108,717	1,023,595
Due in more than one year	3,054,082	2,510,667
Total Liabilities	4,608,569	4,327,267
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - actuarial	2,231,191	3,091,301
Deferred inflows of resources - leases	1,425,771	369,036
Total Deferred Inflows of Resources	3,656,962	3,460,337
Total Liabilities and Deferred Inflows of Resources	8,265,531	7,787,604
NET POSITION		
Net investment in capital assets	9,315,178	8,723,118
Unrestricted	21,720,473	18,485,778
TOTAL NET POSITION	\$ 31,035,651	\$ 27,208,896

The accompanying notes are an integral part of these financial statements.

HESPERIA RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2023 and comparative information for 2022

	<u>2023</u>	<u>2022</u>
EXPENSES		
General government	\$ 6,643,378	\$ 5,574,277
Community and economic development	613,879	489,971
Culture and recreation	257,774	267,497
Interest on long-term debt	4,738	-
Total Expenses	<u>7,519,769</u>	<u>6,331,745</u>
PROGRAM REVENUES		
Charges for Services		
Special assessments	2,793,499	2,735,027
Recreation charges	1,876,631	1,204,045
Rents and concessions	698,680	751,750
Operating Grants and Contributions	17,695	514,127
Total Program Revenues	<u>5,386,505</u>	<u>5,204,949</u>
Net Program Revenues (Expenses)	<u>(2,133,264)</u>	<u>(1,126,796)</u>
GENERAL REVENUES		
Property taxes	1,528,765	2,019,014
Passthroughs from other governmental agencies	2,470,318	1,494,644
Investment earnings	426,136	(347,633)
Developer fees	1,387,612	2,134,270
Other	147,188	93,252
Total General Revenues	<u>5,960,019</u>	<u>5,393,547</u>
CHANGE IN NET POSITION	3,826,755	4,266,751
NET POSITION - BEGINNING	<u>27,208,896</u>	<u>22,942,145</u>
NET POSITION - ENDING	<u>\$ 31,035,651</u>	<u>\$ 27,208,896</u>

The accompanying notes are an integral part of these financial statements.

**HESPERIA RECREATION AND PARK DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS**

June 30, 2023 and comparative information for 2022

	2023					TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	AD #1	CAPITAL PROJECTS FUNDS DEVELOPER FEES	SPECIAL REVENUE FUNDS AD #2	FOUNDATION	
ASSETS						
Cash and investments	\$ 11,145,866	\$ 1,706,748	\$ 9,711,438	\$ 3,331,461	\$ 867,855	\$ 26,763,368
Receivables	22,552	32,130	163,845	10,264	36,629	265,420
Due from other funds	693,137	19,161	-	-	3,123,459	3,835,757
Inventory	-	-	-	-	23,084	23,084
Lease receivable	1,618,306	-	-	-	-	1,618,306
Total Assets	13,479,861	1,758,039	9,875,283	3,341,725	4,051,027	32,505,935
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable and accrued liabilities	149,324	51,228	7,000	13,911	43,703	265,166
Sales tax payable	-	-	-	-	1,981	1,981
Salaries and benefits payable	86,098	-	-	-	-	86,098
Due to other funds	3,123,459	-	-	-	712,298	3,835,757
Unearned revenues	4,528	-	-	-	(389)	4,139
Deposits	51,861	-	-	-	36,525	88,386
Total Liabilities	3,415,270	51,228	7,000	13,911	794,118	4,281,527
Deferred Inflows of Resources						
Deferred inflows of resources - leases	1,425,771	-	-	-	-	1,425,771
Fund Balances						
Nonspendable	192,535	-	-	-	23,084	23,084
Inventory	192,535	-	-	-	-	192,535
Lease receivable, net	-	-	-	-	-	-
Assigned	-	1,706,811	9,868,283	3,327,814	23,084	215,619
Unassigned	8,446,285	-	-	-	-	14,902,908
Total Fund Balances	8,638,820	1,706,811	9,868,283	3,327,814	3,256,909	26,798,637
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 13,479,861	\$ 1,758,039	\$ 9,875,283	\$ 3,341,725	\$ 4,051,027	\$ 32,505,935

The accompanying notes are an integral part of these financial statements.

**HESPERIA RECREATION AND PARK DISTRICT
BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS**

June 30, 2023 and comparative information for 2022

	2022					
	GENERAL FUND	PROJECTS FUNDS AD #1	DEVELOPER FEES	SPECIAL REVENUE FUNDS AD #2	FOUNDATION	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash and investments	\$ 6,967,507	\$ 2,145,213	\$ 9,284,372	\$ 3,259,826	\$ 2,728,536	\$ 24,385,454
Receivables	83,744	47,053	148,572	21,956	19,504	320,829
Due from other funds	157,327	15,908	-	-	195,013	368,248
Prepaid expenses	32,182	3,777	-	-	7,380	43,339
Inventory	-	-	-	-	19,327	19,327
Lease receivable	379,662	-	-	-	-	379,662
Total Assets	7,620,422	2,211,951	9,432,944	3,281,782	2,969,760	25,516,859
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	168,349	163,894	14,198	51,842	49,688.00	447,971
Sales tax payable	-	-	-	-	1,345	1,345
Salaries and benefits payable	184,792	-	-	-	-	184,792
Due to other funds	109,700	58,610	7,127	66,267	126,544	368,248
Unearned revenues	-	-	-	-	91,604	91,604
Deposits	35,193	-	-	-	32,100	67,293
Total Liabilities	498,034	222,504	21,325	118,109	301,281	1,161,253
Deferred Inflows of Resources						
Deferred inflows of resources - leases	369,036	-	-	-	-	369,036
FUND BALANCES						
Nonspendable	32,182	3,777	-	-	7,380	43,339
Prepaid items	-	-	-	-	19,327	19,327
Inventory	10,626	-	-	-	-	10,626
Lease receivable	42,808	3,777	-	-	26,707	73,292
Assigned	-	1,985,670	9,411,619	3,163,673	-	14,560,962
Unassigned	6,710,544	-	-	-	2,641,772	9,352,316
Total Fund Balances	6,753,352	1,989,447	9,411,619	3,163,673	2,668,479	23,986,570
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,620,422	\$ 2,211,951	\$ 9,432,944	\$ 3,281,782	\$ 2,969,760	\$ 25,516,859

The accompanying notes are an integral part of these financial statements.

**HESPERIA RECREATION AND PARK DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION**

June 30, 2023 and comparative information for 2022

	<u>2023</u>	<u>2022</u>
Total Fund Balance - Governmental Funds	\$ 26,798,637	\$ 23,986,570
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	9,647,472	8,734,346
Deferred outflows of resources, deferred inflows of resources, and long-term liability related to the pension plan are not due and payable in the current period and, therefore, are not reported in the funds.	(1,556,748)	(2,058,179)
Deferred outflows of resources, deferred inflows of resources, and long-term liability related to other post-employment benefits are not due and payable in the current period and, therefore, are not reported in the funds.	(2,396,250)	(2,377,409)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Lease liabilities	(332,294)	(11,228)
Intergovernmental payable	(1,021,109)	(1,021,109)
Compensated absences	(104,057)	(44,095)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 31,035,651</u>	<u>\$ 27,208,896</u>

The accompanying notes are an integral part of these financial statements.

HESPERIA RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended June 30, 2023 and comparative information for 2022

	2023					TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	CAPITAL PROJECTS FUNDS		SPECIAL REVENUE		
		AD #1	DEVELOPER FEES	FUNDS AD #2	FOUNDATION	
REVENUES						
Taxes	\$ 1,528,765	\$ -	\$ -	\$ -	\$ -	\$ 1,528,765
Special assessments	-	1,973,193	-	820,306	-	2,793,499
Passthroughs from other governments	2,470,318	-	-	-	-	2,470,318
Charges for services	-	-	-	-	1,876,631	1,876,631
Developer fees	-	-	1,387,612	-	-	1,387,612
Investment earnings	151,691	43,802	148,887	61,053	20,703	426,136
Rents and concessions	453,655	-	-	-	245,025	698,680
Grant revenue	17,695	-	-	-	-	17,695
Miscellaneous income	50,699	-	-	865	95,624	147,188
Total Revenues	<u>4,672,823</u>	<u>2,016,995</u>	<u>1,536,499</u>	<u>882,224</u>	<u>2,237,983</u>	<u>11,346,524</u>
EXPENDITURES						
Current						
Salaries and benefits	1,955,512	575,130	-	-	692,316	3,222,958
Services and supplies	1,129,941	1,620,428	42,602	718,083	-	3,511,054
Administrative costs	-	-	-	-	85,584	85,584
Community development	-	-	-	-	613,879	613,879
Culture and recreation	-	-	-	-	257,774	257,774
Capital outlay	18,230	104,073	1,037,233	-	-	1,159,536
Debt Service						
Principal	37,878	-	-	-	-	37,878
Interest	4,738	-	-	-	-	4,738
Total Expenditures	<u>3,146,299</u>	<u>2,299,631</u>	<u>1,079,835</u>	<u>718,083</u>	<u>1,649,553</u>	<u>8,893,401</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,526,524</u>	<u>(282,636)</u>	<u>456,664</u>	<u>164,141</u>	<u>588,430</u>	<u>2,453,123</u>
OTHER FINANCING SOURCES (USES)						
Inception of lease	358,944	-	-	-	-	358,944
Total Other Financing Sources (Uses)	<u>358,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>358,944</u>
NET CHANGE IN FUND BALANCES	1,885,468	(282,636)	456,664	164,141	588,430	2,812,067
FUND BALANCES - BEGINNING	6,753,352	1,989,447	9,411,619	3,163,673	2,668,479	23,986,570
FUND BALANCES - ENDING	<u>\$ 8,638,820</u>	<u>\$ 1,706,811</u>	<u>\$ 9,868,283</u>	<u>\$ 3,327,814</u>	<u>\$ 3,256,909</u>	<u>\$ 26,798,637</u>

The accompanying notes are an integral part of these financial statements.

HESPERIA RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (Continued)

For the Year Ended June 30, 2023 and comparative information for 2022

	2022					TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	CAPITAL PROJECTS FUNDS		SPECIAL REVENUE		
		AD #1	DEVELOPER FEES	FUNDS AD #2	FOUNDATION	
REVENUES						
Taxes	\$ 2,019,014	\$ -	\$ -	\$ -	\$ -	\$ 2,019,014
Special assessments	-	1,964,914	-	770,113	-	2,735,027
Passthroughs from other governments	1,494,644	-	-	-	-	1,494,644
Charges for services	-	-	-	-	1,204,045	1,204,045
Developer fees	-	-	2,134,270	-	-	2,134,270
Fines, fees, and forfeitures	7,654	18,323	-	1,935	-	27,912
Investment earnings (loss)	(91,718)	(50,015)	(142,824)	(65,035)	1,959	(347,633)
Rents and concessions	335,128	-	-	-	416,622	751,750
Grant revenue	205,000	60,700	-	-	248,427	514,127
Miscellaneous income	62,007	-	-	-	11,925	73,932
Total Revenues	<u>4,031,729</u>	<u>1,993,922</u>	<u>1,991,446</u>	<u>707,013</u>	<u>1,882,978</u>	<u>10,607,088</u>
EXPENDITURES						
Current						
Salaries and benefits	1,906,059	493,775	-	-	763,761	3,163,595
Services and supplies	642,407	1,744,847	42,226	715,519	-	3,144,999
Administrative costs	6,548	-	-	3,984	198,826	209,358
Community development	-	-	-	-	355,778	355,778
Culture and recreation	-	-	-	-	267,497	267,497
Capital outlay	361,213	246,091	338,657	49,526	-	995,487
Total Expenditures	<u>2,916,227</u>	<u>2,484,713</u>	<u>380,883</u>	<u>769,029</u>	<u>1,585,862</u>	<u>8,136,714</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,115,502</u>	<u>(490,791)</u>	<u>1,610,563</u>	<u>(62,016)</u>	<u>297,116</u>	<u>2,470,374</u>
OTHER FINANCING SOURCES (USES)						
Transfer in	20,000	-	-	-	-	20,000
Transfer out	-	-	(20,000)	-	-	(20,000)
Proceeds from sale of capital assets	12,330	-	-	-	-	12,330
Total Other Financing Sources (Uses)	<u>32,330</u>	<u>-</u>	<u>(20,000)</u>	<u>-</u>	<u>-</u>	<u>12,330</u>
NET CHANGE IN FUND BALANCES	<u>1,147,832</u>	<u>(490,791)</u>	<u>1,590,563</u>	<u>(62,016)</u>	<u>297,116</u>	<u>2,482,704</u>
FUND BALANCES - BEGINNING	<u>5,605,520</u>	<u>2,480,238</u>	<u>7,821,056</u>	<u>3,225,689</u>	<u>2,371,363</u>	<u>21,503,866</u>
FUND BALANCES - ENDING	<u>\$ 6,753,352</u>	<u>\$ 1,989,447</u>	<u>\$ 9,411,619</u>	<u>\$ 3,163,673</u>	<u>\$ 2,668,479</u>	<u>\$ 23,986,570</u>

The accompanying notes are an integral part of these financial statements.

**HESPERIA RECREATION AND PARK DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF
ACTIVITIES**

For the Year Ended June 30, 2023 and comparative information for 2022

	<u>2023</u>	<u>2022</u>
Net Change in Fund Balances - Total Governmental Funds	\$ 2,812,067	\$ 2,482,704
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which amounts capitalized exceeded depreciation expense in the current period, net of the loss on disposed capital assets.	913,126	286,485
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	37,878	-
The issuance of lease liabilities does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.	(358,944)	(11,228)
The net decrease (increase) in pension liability does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.	501,431	703,560
The net increase in other post employment benefits liability does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.	(18,841)	803,530
The net decrease (increase) in compensated absences payable does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.	<u>(59,962)</u>	<u>1,700</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 3,826,755</u>	<u>\$ 4,266,751</u>

The accompanying notes are an integral part of these financial statements.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

The accompanying financial statements present the Hesperia Recreation and Park District (District) and its component unit, the Hesperia Area Recreation District Foundation (Foundation), an entity for which the District is considered to be financially accountable.

The District is a self-governed recreation and park district organized entirely within the County of San Bernardino and includes the functions of a landscape and lighting district. The District's offices are located on District-owned premises at 16292 Lime Street, Hesperia, California. The District operates nine park sites and nine facilities such as community centers, and recreation facilities.

The Foundation was established for the purpose of providing recreational activities and education to the residents of the City of Hesperia. To this end, the Foundation operates activities and organizes various sporting and recreational classes throughout the year in the City of Hesperia. The District exercises financial control over the Foundation through approval of budgets and appointment of Foundation Board Members. In conformity with generally accepted accounting principles, the financial statements of the Foundation have been blended with those of the District.

B. Basis of Presentation - Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the governmental nonfiduciary activities of the District and its component unit. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Fiduciary activities are not reported in the government-wide financial statements. The District does not report business-type activities.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

C. **Basis of Presentation - Fund Financial Statements**

The fund financial statements provide information about the District's funds, including its blended component unit. The emphasis of fund financial statements is on major governmental and enterprise funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. The District does not report enterprise or fiduciary funds.

The District reports the following major governmental funds:

General Fund: The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those that are required to be accounted for in another fund.

AD #1 Fund: The AD #1 Fund is one of two capital project funds of the District. It receives special assessments for Landscape and Lighting Assessment District No. 1 and uses these funds for the maintenance, operations, and servicing of the improvements within the Assessment District.

Developer Fees Fund: The Developer Fees Fund is also a capital project fund. It receives pass-through payments from other governments and uses these funds to develop new parks and other facilities within Hesperia and the surrounding areas.

AD #2 Fund: The AD #2 Fund is the District's special revenue fund. It receives special assessments for Landscape and Lighting Assessment District No. 2 and uses these funds for the maintenance, operations, and servicing of the improvements within the Assessment District.

Foundation Fund: The Foundation Fund is a governmental fund of the Hesperia Area Recreation District Foundation, a blended component unit, which maintains the activity for various sporting and recreational activities in the City of Hesperia.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

C. **Basis of Presentation - Fund Financial Statements (continued)**

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due to/from other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated.

D. **Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

D. **Measurement Focus and Basis of Accounting (continued)**

Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, special assessments, charges for services, rents and concessions, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period, or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

E. **Budgetary Practice**

The District's annual budget is a management tool that assists its users in analyzing financial activity for its fiscal year ending June 30. The annual budget is prepared by the District and submitted to the Board of Directors for approval. Amendments and transfers are permitted during the year within statutory guidelines.

The budgetary comparison schedules for the General Fund and AD #2 Fund (special revenue fund) present a comparison of budgetary data to actual results of operations. The District utilizes the same basis of accounting for both budgetary purposes and actual results.

F. **Cash and Investments**

The District considers cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition to be cash and cash equivalents. Deposits with the County of San Bernardino are reported at fair value.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

G. **Accounts Receivable and Allowance for Doubtful Accounts**

The District considers accounts receivable to be fully collectible. Accordingly, no allowance for doubtful accounts has been recorded.

H. **Inventories**

Inventories are valued at cost using the first-in, first-out method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

I. **Lease Receivable**

Lease receivable is measured at the present value of lease payments expected to be received during the lease term. A deferred inflow is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

J. **Capital Assets**

Capital assets are reported in the government-wide statement of net position but are not reported in the fund financial statements.

Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed and updated for additions and retirements during the year. The District capitalizes assets with a useful life of more than five years and a cost of \$5,000 or more. Donated capital assets are recorded at estimated market value at the date of donation or annexation. Improvements that add to the value of the asset or materially extend the asset's life are capitalized. The costs of normal maintenance and repairs are expensed.

The cost of capital assets is depreciated over the estimated useful lives of the related assets using the straight-line method. The useful lives of capital assets for purposes of computing depreciation are as follows:

<u>ASSETS</u>	<u>YEARS</u>
Infrastructure	40-60
Structures and improvements	10-50
Equipment and vehicles	5-15

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

K. **Right-to-use/Leased Assets**

The right-to-use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-to-use assets, which are included in capital assets in the statement of net position, are amortized on a straight line basis over the life of the related lease.

L. **Net Pension Liability**

In government-wide financial statements, pension plans are required to be recognized and disclosed using the accrual basis of accounting, regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting. In general, the District recognizes a net pension liability, which represents the District's proportionate share of the excess of the total pension liability over the fiduciary net position of the pension reflected in the actuarial report provided by San Bernardino County Employees' Retirement Association (SBCERA). The net pension liability is measured as of June 30, 2022.

Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, information about the fiduciary net position of the District's pension plan with SBCERA and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by SBCERA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value. Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Net Pension Liability (continued)

on a closed basis over a five-year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed basis five-year period of recognition.

M. Other Post-Employment Benefits

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the CalPERS plan governed by the Public Employees' Medical & Hospital Care Act (PEMHCA) and additions to/deductions from PEMHCA's fiduciary net position have been determined on the same basis as they are reported by PEMHCA. For this purpose, PEMHCA recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

N. Fund Balance and Net Position

Fund balance classification is based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance for governmental funds may consist of the following:

Nonspendable Fund Balance – includes amounts that are not in spendable form or legally or contractually required to be maintained intact.

Restricted Fund Balance – includes amounts that are restricted for specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Committed Fund Balance – includes amounts that can only be used for the specific purposes determined by a formal action of the District's highest level of decision-making authority, the Board of Directors. Commitments may be changed or lifted only by the Board of Directors taking the same formal action that imposed the constraint originally.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

N. **Fund Balance and Net Position (continued)**

Assigned Fund Balance – includes amounts intended to be used by the District for specific purposes that are neither restricted nor committed. The Board of Directors has the authority to assign amounts to be used for specific purposes.

Unassigned Fund Balance – this residual classification includes all spendable amounts not contained in the other classifications.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

In the Government-Wide Financial Statements, net position of the District includes the following categories:

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

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This resulting category presents the remaining District net position, and this measure of equity is unrestricted, legally or otherwise.

O. **Program Revenues**

Amounts reported as program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes and other internally-dedicated resources, are reported as general revenues rather than as program revenues.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

P. Property Taxes

Secured property taxes are levied in two equal installments, November 1 and February 1; they become delinquent with penalties on December 10 and April 10, respectively. The lien date is January 1 of each year. Unsecured property taxes are due on August 1 and become delinquent with penalties on August 31.

Q. Employee Compensated Absences

The District's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the benefit is expected to be paid out within one year. The liability for compensated absences includes salary-related benefits, where applicable.

R. Use of Estimates

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

2. **CASH AND INVESTMENTS**

Cash and investments include:

	<u>AMOUNT</u>
Cash on hand	\$ 4,042
Cash with property manager	127,920
Deposits with financial institutions	26,193,143
Deposits with San Bernardino County Treasurer	<u>438,263</u>
TOTAL	<u>\$ 26,763,368</u>

The County Treasurer pools its funds with other governmental agencies in the County and invests them as prescribed by the California Government Code and the County's Investment Policy. The District's deposits in the County Treasurer pool may be accessed at any time. The District is allocated interest income on monies deposited with the County based on its proportional share of the pooled investments.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

2. CASH AND INVESTMENTS (Continued)

The District was allocated interest income of \$275,632 from the County treasurer.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 31, the portfolio for year-end reporting purposes is treated as if it were sold. Therefore, the fund balance must reflect the portfolio's change in value. The District relied on information provided by the County Treasurer in estimating the fair value of the District's cash and investments at June 30, 2023. The fair value of the District's cash and investments totaled \$463,265 of which the District had a contractual withdrawal value of \$762,527 as of June 30, 2023. These portfolio balance changes are unrealized unless sold.

The San Bernardino County Treasurer's Investment Pool is a governmental investment pool managed and directed by the elected San Bernardino County Treasurer. The County Treasurer's Investment Pool is not registered with the Securities and Exchange Commission. An oversight committee comprised of local government officials and various participants provide oversight to the management of the fund. The daily operations and responsibilities of the pool fall under the auspices of the County Treasurer's office.

The District is a voluntary participant in the investment pool. The County Treasurer's Investment Pool was rated AAA by Standard and Poor's as of June 30, 2023.

The District places substantially all of its cash and temporary cash investments with one financial institution. At times, such investments may be in excess of the FDIC insurance limit. As of June 30, 2023, the District has a bank balance of \$26,280,928 in six bank accounts; of the balance, \$250,000 was insured and the balance was secured by collateral held by the District's agent in the agent's name. The uninsured balance as of June 30, 2023 amounted to \$26,030,928. Earnings on deposits totaled \$101,534 for the year ended June 30, 2023.

3. FAIR VALUE MEASUREMENTS

GASB Statement No. 72, *Fair Value Measurements and Application*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date. Level 2 inputs consist of inputs other than quoted prices that are observable for an asset or liability, either directly or indirectly. Level 2 inputs have the lowest priority and consist of unobservable inputs for an asset or liability. The District's investments with the County Treasury are measured using Level 2 inputs as described above.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

4. LEASE RECEIVABLE

Leases with noncancelable periods over 12 months are recorded in the balance sheet and statement of net position in accordance with GASB 87. As of June 30, 2023, the District entered into following long-term leases as lessor:

Name	Start date	End date	Deferred Inflow of	Interest	Receivable	Deferred Inflow of
			Resources		Rate	Resources
			July 1, 2022		June 30, 2023	June 30, 2023
Cath and Henry	Mar 01, 2022	Feb 28, 2025	\$ 27,586	1.79%	\$ 18,043	\$ 15,326
Chatter Box Salon	Sep 01, 2021	Aug 31, 2023	19,833	0.71%	1,664	1,653
Farmers Insurance Agency	Nov 01, 2021	Oct 31, 2023	20,168	0.95%	3,388	3,361
Live Oak Liquor	Jul 01, 2021	May 31, 2031	324,744	1.92%	272,013	259,250
New West Tile Unit 107	Sep 01, 2021	Aug 31, 2023	16,519	0.71%	1,386	1,377
New West Tile Unit 106	Sep 01, 2021	Aug 31, 2023	16,519	0.71%	1,386	1,377
God's House	Feb 01, 2023	Mar 31, 2025	426,821	3.15%	403,797	344,740
Kelthren Crooms & Cortney Crooms	Jun 01, 2023	May 31, 2025	25,207	2.93%	24,186	24,156
Kids & Care, Inc	Apr 01, 2023	Mar 31, 2026	45,974	2.84%	42,407	42,143
AT&T Lease	Oct 10, 2022	Oct 09, 2027	789,332	4.04%	789,781	672,873
Living Springs Community Church	Jan 01, 2023	Dec 31, 2025	44,536	3.11%	37,769	37,114
Restore Unity Inc. Lease	Apr 01, 2023	Jun 30, 2024	28,005	3.02%	22,486	22,401
			<u>\$ 1,785,244</u>		<u>\$ 1,618,306</u>	<u>\$ 1,425,771</u>

The lease payments were \$157,815 for the year ended June 30, 2023. Lease revenue of \$123,922 and interest income of \$33,893 were recognized during the year.

The future minimum lease payments receivable are as follows:

YEARS ENDING	PRINCIPAL	INTEREST	TOTAL
JUNE 30			
2024	\$ 214,501	\$ 50,468	\$ 264,969
2025	187,570	44,977	232,547
2026	163,701	39,591	203,292
2027	121,237	35,634	156,871
2028	39,582	33,930	73,512
2029-2033	156,407	156,169	312,576
2034-2038	87,627	139,995	227,622
Thereafter	647,681	219,930	867,611
Total	<u>\$ 1,618,306</u>	<u>\$ 720,694</u>	<u>\$ 2,339,000</u>

HESPERIA RECREATION AND PARK DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

	BEGINNING BALANCE	ADJUSTMENT	ADDITIONS	TRANSFER/ CLOSE CIP	DELETIONS	ENDING BALANCE
GOVERNMENTAL ACTIVITIES						
Capital Assets, Not Being Depreciated						
Land	\$ 1,863,810	\$ -	\$ 793,040	\$ -	\$ -	2,656,850
Historical artifacts	81,853	-	-	-	-	81,853
Construction in progress	174,635	-	244,193	(83,309)	-	335,519
Total Capital Assets, not Being Depreciated	2,120,298	-	1,037,233	(83,309)	-	3,074,222
Capital Assets, Being Depreciated						
Site improvements	7,098,649	(38,376)	-	19,352	-	7,079,625
Buildings and improvements	11,827,008	13,047	38,000	-	-	11,878,055
Equipment	1,981,332	(254,354)	66,073	-	-	1,793,051
Vehicles	-	352,101	-	-	-	352,101
Intangible assets	-	-	18,230	63,957	-	82,187
Right-of-use assets	12,459	-	358,944	-	-	371,403
Total Capital Assets, Being Depreciated	20,919,448	72,418	481,247	83,309	-	21,556,422
Less: Accumulated Depreciation						
Site improvements	(5,834,716)	49,712	(234,920)	-	-	(6,019,924)
Buildings and improvements	(7,547,984)	(17,760)	(253,628)	-	-	(7,819,372)
Equipment	(921,431)	210,883	(127,707)	-	-	(838,255)
Vehicles	-	(251,084)	(15,477)	-	-	(266,561)
Intangible assets	-	-	(1,370)	-	-	(1,370)
Right-of-use assets	(1,269)	-	(36,421)	-	-	(37,690)
Total Accumulated Depreciation	(14,305,400)	(8,249)	(669,523)	-	-	(14,983,172)
Total Capital Assets, Being Depreciated, Net	6,614,048	64,169	(188,276)	83,309	-	6,573,250
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	\$ 8,734,346	\$ 64,169	\$ 848,957	\$ -	\$ -	\$ 9,647,472

6. FUND BALANCE

The District's nonspendable fund balance classification consisted of prepaid expenses, inventories, and lease receivable. The assigned classification consisted of the funds held for future capital projects, future charges, and maintenance of the special assessment districts. The unassigned classification includes a general reserve and the balance of the operations fund.

7. LONG-TERM LIABILITIES

A summary of changes in long-term liabilities for the year ended June 30, 2023 was as follows:

	BEGINNING BALANCE	ADDITIONS	REDUCTIONS	ENDING BALANCE	DUE WITHIN ONE YEAR
GOVERNMENTAL ACTIVITIES					
Intergovernmental payable	\$ 1,021,109	\$ -	\$ -	\$ 1,021,109	\$ 1,021,109
Compensated absences payable	44,095	59,962	-	104,057	-
Post-employment benefits payable	1,538,576	-	(255,428)	1,283,148	-
Net pension liability	919,254	502,937	-	1,422,191	-
Lease liabilities	\$ 11,228	358,944	(37,878)	332,294	87,608
GOVERNMENTAL ACTIVITIES					
LONG-TERM LIABILITIES	\$ 3,534,262	\$ 921,843	\$ (293,306)	\$ 4,162,799	\$ 1,108,717

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

7. LONG-TERM LIABILITIES (Continued)
Intergovernmental Payable

	AMOUNT
Payment agreement with the City of Hesperia; noninterest bearing; payable in annual installments of \$200,000. The current portion shown below are past due.	\$1,021,109
Less: current portion	1,021,109
NONCURRENT PORTION	\$ -

Lease Liability

Leases with noncancelable periods over 12 months are recorded in the balance sheet and statement of net position in accordance with GASB 87. As of June 30, 2023, the District entered into following long-term leases as lessee:

Name	Start date	End date	ROU asset as of July 1, 2022	Interest Rate	Liability as of June 30, 2023	ROU asset as of June 30, 2023	Amortization of ROU Assets
Xerox - Printer	Aug 12, 2021	Nov 12, 2026	\$ 12,825	1.29%	\$ 8,741	\$ 8,216	\$ 2,405
Xerox 2 - Printer	Apr 01, 2023	Mar 31, 2028	17,588	2.82%	16,767	16,709	879
Quadient Lease - Wifi Adapter	Dec 16, 2021	Mar 15, 2027	12,031	2.73%	8,582	8,459	3,572
Enterprise Lease 6779551 - One Car	Oct 14, 2022	Oct 13, 2026	49,091	3.74%	40,437	42,830	6,262
Enterprise Lease 7112860 - One Car	Mar 28, 2023	Mar 27, 2027	57,507	3.15%	52,986	52,812	4,694
Enterprise Lease 7269951 - One Car	Jun 08, 2023	Jun 07, 2027	50,444	2.82%	49,450	49,414	1,029
Enterprise Lease 7032613 - Four Cars	Feb 15, 2023	Feb 14, 2027	172,283	3.15%	155,331	154,703	17,580
			\$ 371,769		\$ 332,294	\$ 333,143	\$ 36,421

The lease payments were \$42,616 for the year ended June 30, 2023. Principal payments were \$37,878 and interest payments were \$4,738.

The future minimum lease payments liability are as follows:

YEARS ENDING JUNE 30	PRINCIPAL	INTEREST	AMOUNT
2024	\$ 87,608	\$ 8,797	\$ 96,405
2025	90,370	6,035	96,405
2026	93,221	3,184	96,405
2027	58,295	595	58,890
2028	2,800	26	2,826
Lease liability	\$ 332,294	\$ 18,637	\$ 350,931

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

8. **Defined Benefit Pension Plans and Other Post-Employment Benefits**
San Bernardino County Employees' Retirement Association

A. **Plan Description**

The District participates in the San Bernardino County Employees' Retirement Association (SBCERA) pension plan, a cost-sharing multiple-employer defined benefit pension plan (Plan). SBCERA administers the Plan, which provides benefits for two membership classifications, General and Safety, and those benefits are tiered based upon the date of SBCERA membership. Safety membership is extended to those involved in active law enforcement and fire suppression. All other members are classified as General members. Generally, those who became members prior to January 1, 2013 are Tier 1 members. All other members are Tier 2. Any employee who is appointed to a regular position, whose service is greater than 50% of the full standard of hours required is a member of SBCERA, and is provided with pension benefits pursuant to Plan requirements.

The Plan operates under the provisions of the California County Employees' Retirement Law of 1937 (CERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures, and policies adopted by SBCERA's Board of Retirement (Board).

The Plan's authority to establish and amend the benefit terms are set by the CERL and PEPRA, and may be amended by the California State Legislature and, in some cases, require approval by the County of San Bernardino Board of Supervisors and/or the SBCERA Board. SBCERA is a tax-qualified plan under Section 401(a) of the Internal Revenue Code.

SBCERA is a legally separate entity from the District, not a component unit, and there is no financial interdependency with the County of San Bernardino. For this reason, the District's annual financial report excludes the SBCERA pension plan. SBCERA publishes its own annual financial report that includes its financial statements and required supplementary information that can be obtained by writing SBCERA at 348 W. Hospitality Lane, Third Floor, San Bernardino, CA 92415-0014 or visiting the website at www.SBCERA.org. The Plan's fiduciary net position has been determined on the same basis as that used by the SBCERA.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

8. **Defined Benefit Pension Plans and Other Post-Employment Benefits (Continued)**
San Bernardino County Employees' Retirement Association (continued)

B. Benefits Provided

SBCERA provides retirement, disability, death, and survivor benefits. The CERL and PEPRA establish benefit terms.

Retirement benefits are calculated on the basis of age, average final compensation, and service credit as follows:

	<u>General - Tier 1</u>	<u>General - Tier 2</u>
Final Average Compensation	Highest 12 months	Highest 36 months
Normal Retirement Age	Age 55	Age 55
Early Retirement: Years of service required and/or age eligible for	Age 70 any years; 10 years age 50; or 30 years any age	Age 70 any years; 5 years age 52; or N/A
Benefit percent per year of service for normal retirement age	2% Per year of final average compensation for every year of service credit	Final average compensation; multiplied by years of service credit; multiplied by age factor
Benefit Adjustments	Reduced before age 55, increased after 55 up to age 65	Reduced before age 67
Final Average Compensation Limitation	Government Code Section 31676.15	Government Code Section 7522.20(a)

An automatic cost-of-living adjustment is provided to benefit recipients based on changes in the local region Consumer Price Index (CPI) up to a maximum of 2% per year. Any increase greater than 2% is banked and may be used in years where the CPI is less than 2%. There is a one-time 7% increase at retirement for members hired before August 19, 1975. The Plan also provides disability and death benefits to eligible members and their beneficiaries, respectively. For retired members, the death benefit is determined by the retirement benefit option chosen. For all other members, the beneficiary is entitled to benefits based on the members years of service or if the death was caused by employment. General members are also eligible for survivor benefits which are payable upon a member's death.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

8. **Defined Benefit Pension Plans and Other Post-Employment Benefits (Continued)**
San Bernardino County Employees' Retirement Association (continued)

C. Contributions

Participating employers and active members are required by statute to contribute a percentage of covered salary to the Plan. This requirement is pursuant to Government Code Sections 31453.5 and 31454, for participating employers and Government Code Sections 31621.6, 31639.25, and 7522.30 for active members. The contribution requirements are established and may be amended by the SBCERA Board pursuant to Article 1 of the CERL, which is consistent with the Plan's actuarial funding policy. The contribution rates are adopted yearly, based on an annual actuarial valuation, conducted by an independent actuary, that requires actuarial assumptions with regard to mortality, expected future service (including age at entry into the Plan, if applicable, and tier), and compensation. Contribution rates are expected to finance the costs of benefits for employees that are allocated during the year, with an additional amount to finance any unfunded accrued liability. Participating employers may pay a portion of the active members' contributions through negotiations and bargaining agreements.

The District pays up to 9.5% of the Tier 1 employees' required contribution to the Plan. The employees pays the balance of the employee portion. The average employee contribution rate for the fiscal year ended June 30, 2023 was 12.43% for Tier 1 General members and 9.07% for Tier 2 General members. The District does not contribute towards the Tier 2 employees' required contribution to the Plan.

The District's employer contribution rates for the year ended June 30, 2023 were 38.38% for Tier 1 General members and 35.86% for Tier 2 General members. The required employer contributions and the amount paid to SBCERA by the District for the year ended June 30, 2023 were \$428,421.

D. Pension Liability

At June 30, 2023, the District reported a net pension liability of \$1,422,191 for its proportionate share of the SBCERA's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The SBCERA's publicly-available financial report provides details on the change in the net pension liability.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

8. **Defined Benefit Pension Plans and Other Post-Employment Benefits (Continued)**
San Bernardino County Employees' Retirement Association (continued)

D. Pension Liability (continued)

The District's proportion of the net pension liability was based on the contributions received by SBCERA during the measurement period relative to the total employer contributions received from all of SBCERA's participating employers. At June 30, 2023, the District's proportion was 0.061%, which was a decrease of 0.009% from its proportion as of June 30, 2022.

E. Pension Expense and Deferred Outflows/Inflows of Resources

For the year ended June 30, 2023, the District recognized pension credit of \$73,009 for its proportionate share of SBCERA's pension expense. At June 30, 2023, the District reported its proportionate share of deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	DEFERRED OUTFLOWS OF RESOURCES	DEFERRED INFLOWS OF RESOURCES
Differences between expected and actual experience	\$ 35,467	\$ 32,032
Changes in actuarial assumptions	98,424	-
Net difference between projected and actual earnings on pension plan investments	-	25,991
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	638,846
Employer contributions paid to SBCERA subsequent to the measurement date	428,421	-
TOTALS	<u>\$ 562,312</u>	<u>\$ 696,869</u>

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

8. **Defined Benefit Pension Plans and Other Post-Employment Benefits (Continued)**
San Bernardino County Employees' Retirement Association (continued)

E. Pension Expense and Deferred Outflows/Inflows of Resources (continued)

The deferred outflows of resources related to pensions resulting from the District's contributions to SBCERA subsequent to the measurement date of \$428,421 will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to SBCERA pensions will be recognized in pension expense as follows:

YEARS ENDING JUNE 30	AMOUNT
2024	(207,783)
2025	(184,414)
2026	(278,773)
2027	118,493
2028	(10,501)
Thereafter	-
TOTAL	<u>\$ (562,978)</u>

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

8. **Defined Benefit Pension Plans and Other Post-Employment Benefits (Continued)**
San Bernardino County Employees' Retirement Association (continued)

F. **Actuarial Assumptions and Methods**

The significant actuarial assumptions and methods used to measure the total pension liability are as follows:

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Actuarial Cost Method
Actuarial Experience Study	Three-Year Period Ended June 30, 2019
Amortization Method	Level percent of payroll
Mortality	Mortality rates are based on the Pub-2010 Amount-Weighted Above-Median Mortality Table projected generationally with the two-dimensional MP-2019 projection scale. For healthy General members, the General Healthy Retiree rates increased by 10% were used. For disabled General members, the Non-Safety Disabled Retiree rates were used. For beneficiaries, the General Contingent Survivor rates increased by 10% were used.

Actuarial Assumptions:

Investment Rate of Return	7.25%
Inflation	2.75%
Projected Salary Increases	General: 4.55% to 12.75%
Cost-of-Living Adjustments	CPI increases of 2.75% per year Retiree COLA increases of 2.00% per year
Administrative Expenses	0.85% of payroll

HESPERIA RECREATION AND PARK DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

8. **Defined Benefit Pension Plans and Other Post-Employment Benefits (Continued)**
San Bernardino County Employees' Retirement Association (continued)

F. **Actuarial Assumptions and Methods (continued)**

The long-term expected rate of return on pension plan investments is 7.25%. SBCERA's actuary prepares an analysis of the long-term expected rate of return on a triennial basis using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, by adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocations (approved by the SBCERA Board) and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before deducting investment expenses, used in the derivation of the long-term expected investment rate of return assumptions are summarized in the following table:

ASSET CLASS	AS OF JUNE 30, 2022 VALUATION DATE	
	TARGET ALLOCATION	LONG-TERM EXPECTED REAL RATE OF RETURN (ARITHMETIC)
Large Cap Equity	11.00%	5.42%
Small Cap Equity	2.00%	6.21%
Internationally Developed Equity	9.00%	6.50%
Emerging Market Equity	6.00%	8.80%
Core Bonds	2.00%	1.13%
High Yield Bonds	13.00%	3.40%
Global Bonds	1.00%	-0.04%
Emerging Market Debt	8.00%	3.44%
Real Estate	3.50%	4.57%
Cash	2.00%	-0.03%
Value Added Real Estate	3.50%	6.53%
Real Assets	5.00%	10.64%
Absolute Return	7.00%	3.69%
International Credit	11.00%	5.89%
Private Equity	16.00%	10.70%
	<u>100.00%</u>	

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

8. **Defined Benefit Pension Plans and Other Post-Employment Benefits (Continued)**
San Bernardino County Employees' Retirement Association (continued)

G. **Discount Rate**

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made based on the actuarially-determined rates based on the SBCERA Board's funding policy, which establishes the contractually-required rate based on statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.25%) or one-percentage-point higher (8.25%) than the current rate:

	1.00% DECREASE (6.25%)	CURRENT DISCOUNT RATE (7.25%)	1.00% INCREASE (8.25%)
District's proportionate share of the net pension liability	\$ 2,565,177	\$ 1,422,191	\$ 487,318

H. **Pension Plan Fiduciary Net Position**

Detailed information about the SBCERA's fiduciary net position is available in a separately-issued SBCERA annual financial report. That report may be obtained on the Internet at www.SBCERA.org; by writing to SBCERA at 348 W. Hospitality Lane, Third Floor, San Bernardino, CA 92415-0014; or by calling (909) 885-7980 or (877) 722-3721.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

8. **Defined Benefit Pension Plans and Other Post-Employment Benefits (Continued)**

Defined Contribution Plan

Employees of the District who are not covered under SBCERA are covered under an alternate plan called the Public Agency Retirement Services Alternate Retirement System 457 Plan (PARS ARS 457) effective June 1, 2005. The Plan qualifies under Section 457(b) of the Internal Revenue Code of 1986, and the trust created is exempt from tax under Section 501 of the Internal Revenue Code. The employees are required to contribute 5.5% of their wages to their individual PARS ARS 457 account on a pretax basis. In addition, the District provides a contribution of 2% of the employee's wages each pay period. Amounts contributed to the PARS ARS 457 Plan accumulate tax free in each participant-directed account. All costs of administering the Plan are absorbed by the District. The District contributed \$19,283 to the PARS ARS 457 Plan for the year ended June 30, 2023.

Other Post-Employment Benefits

A. **Plan Description**

The District provides post-employment medical benefits defined by the Public Employees' Medical and Hospital Care Act and Resolution of the Board to retirees who satisfy plan eligibility requirements. The OPEB plan does not issue stand-alone financial statements.

B. **Benefits Provided**

Contribution requirements of the District are established and may be amended through Board action. The District contributes 100% of the cost of current-year premiums for eligible retired OPEB plan members and their dependents. The District's annual OPEB expense is calculated based on the annual required contribution (ARC), an amount that is actuarially determined. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

8. **Defined Benefit Pension Plans and Other Post-Employment Benefits (Continued)**
Other Post-Employment Benefits (continued)

C. **Employees Covered by Benefit Terms**

At June 30, 2022, the following employees were covered by the benefit terms:

	<u>Number of Covered Employees</u>
Inactive plan members or beneficiaries currently receiving benefit payments	5
Active plan members	<u>22</u>
Total	<u>27</u>

D. **Total OPEB Liability**

The District's total OPEB liability of \$1,283,148 was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about rates of employee turnover, retirement, mortality, as well as economic assumptions regarding claim costs per retiree, healthcare inflation, and interest rates. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the unfunded actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial assets, consistent with the long-term perspective of the calculations.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS

June 30, 2023

8. **Defined Benefit Pension Plans and Other Post-Employment Benefits (Continued)**
Other Post-Employment Benefits (continued)

D. Total OPEB Liability (continued)

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.26%
Salary increases	3.25%
Discount rate	3.69%
Healthcare cost trend rates	
Pre-Medicare	7.37% decreasing to an ultimate rate of 4% in 2069
Medicare	5.00%

The discount rate is based on a yield or index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or better for benefits not covered by plan assets.

The Bond Buyer 20-Bond General Obligation Index was used in determining the discount rate used to measure the Total OPEB Liability.

E. Changes in Total OPEB Liability

	Total OPEB Liability
Measurement as of June 30, 2021:	\$ 1,538,576
Changes for the year:	
Service cost	148,728
Interest	36,265
Changes of assumptions	(423,601)
Benefit payments, including refunds of employee contributions	(16,820)
Net changes	<u>(255,428)</u>
Measurement as of June 30, 2022:	<u>\$ 1,283,148</u>

The plan has been amended by Resolution NO. 21-05-05 and Resolution NO. 21-05-06 effective July 1, 2021. The effect of the changes was to a) add a cap on the employer healthcare amount equal to the PEMCHA Minimum, b) extend benefits to eligible surviving spouses and c) change eligibility by removing age and service qualifications other than qualification for SBCERA pension retirement. These new provisions apply to current retirees as well as future retirees.

HESPERIA RECREATION AND PARK DISTRICT
 NOTES TO FINANCIAL STATEMENTS

June 30, 2023

8. **Defined Benefit Pension Plans and Other Post-Employment Benefits (Continued)**

Other Post-Employment Benefits (continued)

E. Changes in Total OPEB Liability (continued)

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	Discount Rate		
	1% Decrease (2.69%)	Current Rate (3.69%)	1% Increase (4.69%)
Net OPEB liability	\$ 1,540,665	\$ 1,283,148	\$ 1,082,251

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	Trend Rate		
	1% Decrease (6.62 % current, 3.00% ultimate	Current Rate (7.62 % current, 4.00% ultimate	1% Increase (8.62 % current, 5.00% ultimate
Net OPEB liability	\$ 1,038,873	\$ 1,283,148	\$ 1,608,562

F. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized an OPEB expense of \$37,563. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 55,084	\$ 680,341
Changes and assumptions	347,414	853,981
Employer contributions made subsequent to the measurement date	18,722	-
Total	<u>\$ 421,220</u>	<u>\$ 1,534,322</u>

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

8. **Defined Benefit Pension Plans and Other Post-Employment Benefits (Continued)**
Other Post-Employment Benefits (continued)

F. **OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)**

The deferred outflows of resources related to OPEB resulting from the District's contributions subsequent to the measurement date of \$18,722 will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

YEARS ENDING JUNE 30	AMOUNT
2024	\$ (147,430)
2025	(147,430)
2026	(147,430)
2027	(147,430)
2028	(135,410)
Thereafter	(406,694)
TOTAL	<u>\$(1,131,824)</u>

9. **DEFERRED COMPENSATION PLAN**

The District makes a deferred compensation plan (Plan) available to its employees. The Plan is administered by MassMutual. Employees are eligible to participate in the Plan and make voluntary contributions to their individual deferred compensation plan account on a pretax basis. The District provides a contribution of 5% of the General Manager's wages and 2% of other manager's wages each pay period. Amounts contributed to the Plan accumulate tax free in each participant-directed account. All costs of administering the Plan are absorbed by the District. The District contributed \$10,049 to the Plan for the year ended June 30, 2023.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

10. RISK MANAGEMENT AND JOINT POWERS AUTHORITY

The District is a member of a joint powers authority (JPA). The California Association for Park and Recreation Insurance (CAPRI) is a joint powers agency comprised of California special districts. In return for payment of the member district's contributions as they become due, CAPRI agrees to provide liability and property coverage, subject to all of the terms, conditions, agreements, exclusions, definitions, and endorsements contained in the Memorandum of Coverage. In accordance with the Memorandum of Coverage, CAPRI will pay all sums, which the member district shall become legally obligated to pay as damages to which coverage applies caused by an occurrence. CAPRI shall have the right and duty to defend any and all claims against a member district within the scope of the coverage, and CAPRI may make such investigation and settlement of any claim or suit as it deems expedient. Defense costs are included in the coverage and shall be paid by CAPRI in accordance with the Memorandum of Coverage. The JPA does not fulfill the requirements to be included as a component unit of the member district.

The District is a member in good standing for coverage year July 1, 2022 through June 30, 2023. The following coverage was provided to the District for the aforementioned coverage period:

- Comprehensive general liability coverage (including automobile liability coverage) with a \$1,000,000 limit per occurrence for personal injury and property damage to which the coverage applies. CAPRI also purchases an excess policy from CSAC Excess Insurance Authority (CSAC-EIA) with limits of \$24,000,000 in excess of \$1,000,000 (general liability, automobile liability, and public officials and employee liability coverage). There is no deductible to the member district for general liability claims.
- Public officials and employee liability coverage with a \$25,000,000 annual aggregate limit per member district because of a wrongful act(s) which occurs during the coverage period for which the coverage applies. For each covered claim for employment practices liability, there is a \$20,000 deductible payable by the member district or other covered party, which shall be applied to any payment for judgment or settlement and to payments for defense costs as they are incurred. If the member district consults with its general counsel, if such counsel has experience with labor and employment law, or with its labor and employment counsel, or with a CAPRI-recommended labor and employment counsel prior to termination, layoffs, downsizing, or other employment related matter, the deductible will be reduced to \$5,000 for any employment liability lawsuit brought by that employee.

**HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS**

June 30, 2023

10. RISK MANAGEMENT AND JOINT POWERS AUTHORITY (Continued)

- All-risk property loss coverage including boiler and machinery coverage, subject to a \$2,000 deductible per occurrence payable by the member district. All risk property coverage has a limit of \$1,000,000 per occurrence shared by the membership. Boiler and machinery has an excess limit of \$100,000,000. Earthquake coverage has an annual aggregate limit of \$5,000,000 for all member districts. Flood coverage has an annual aggregate limit of \$10,000,000. The deductible for all loss or damage arising from the risks of flood and/or earthquake is \$50,000 per occurrence or 5% of the value of the building, contents, and/or structure damaged, whichever is greater. The deductible for all loss or damage arising from the risk of flood is \$20,000.
- Workers' compensation coverage with \$350,000 in limits. There is no deductible for the workers' compensation program.

11. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2023 was as follows:

	<u>PAYABLE</u>	<u>RECEIVABLE</u>
General Fund	\$ 3,123,459	\$ 693,137
AD #1	-	19,161
Foundation	<u>712,298</u>	<u>3,123,459</u>
TOTALS	<u>\$ 3,835,757</u>	<u>\$ 3,835,757</u>

The outstanding balances between funds result mainly from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur and payments between funds are made.

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

12. COMMITMENTS AND CONTINGENCIES

Grants

The District, from time to time, participates in various federal, state, and local grant programs, the principal of which are subject to various program compliance audits. Accordingly, the District's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the District anticipates such amounts, if any, will not be significant.

Litigation

The District is defendant in a legal action involving a former employee. In the fiscal year ended June 30, 2023, the District agreed to settle the claim and paid settlement amounts. The estimated settlement has been included in the financial statements under insurance - general liability.

13. SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 22, 2024, which is the date the financial statements were available to be issued. The District pledged three sites to issue bonds to upgrade facilities subsequent to the year ended June 30, 2023. It is estimated that the District will incur debt up to \$4,945,000.

REQUIRED SUPPLEMENTARY INFORMATION

**HESPERIA RECREATION AND PARK DISTRICT
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION
 LIABILITY AND RELATED RATIOS
 DEFINED BENEFIT PENSION PLAN
 FOR THE LAST 10 FISCAL YEARS⁽¹⁾**

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.061%	0.070%	0.074%	0.102%	0.109%	0.125%	0.146%	0.180%	0.179%
Proportionate share of the net pension liability	\$ 1,422,191	\$ 919,254	\$ 2,956,503	\$ 2,775,603	\$ 2,759,325	\$ 3,284,987	\$ 3,595,827	\$ 3,493,873	\$ 3,037,709
Covered-employee payroll	1,032,432	915,323	1,377,678	1,352,016	1,300,997	1,823,289	2,248,449	2,147,906	1,694,367
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	137.75%	100.43%	214.60%	205.29%	212.09%	180.17%	159.92%	162.66%	179.28%
SBCERA's fiduciary net position as a percentage of the total pension liability	83.29%	88.47%	66.74%	71.47%	71.34%	69.49%	68.38%	80.98%	72.21%

⁽¹⁾ Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in fiscal year ended June 30, 2015 with a measurement date of June 30, 2014.

**HESPERIA RECREATION AND PARK DISTRICT
 SCHEDULE OF CONTRIBUTIONS
 DEFINED BENEFIT PENSION PLAN
 FOR THE LAST 10 FISCAL YEARS⁽¹⁾**

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually-required employer contribution	\$ 428,421	\$ 386,927	\$ 339,278	\$ 391,017	\$ 425,170	\$ 484,693	\$ 438,461	\$ 476,261	\$ 448,249
Contributions in relation to the contractually-required contributions	<u>(428,421)</u>	<u>(386,927)</u>	<u>(339,278)</u>	<u>(391,017)</u>	<u>(425,170)</u>	<u>(484,693)</u>	<u>(438,461)</u>	<u>(476,261)</u>	<u>(448,249)</u>
CONTRIBUTION DEFICIENCY (EXCESS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 1,032,432	\$ 915,323	\$ 1,377,678	\$ 1,352,016	\$ 1,300,997	\$ 1,823,289	\$ 2,248,449	\$ 2,147,906	\$ 1,694,367
Contributions as a percentage of covered payroll	41.50%	42.27%	24.63%	28.92%	32.68%	26.58%	19.50%	22.17%	26.46%

⁽¹⁾ Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in fiscal year ended June 30, 2015 with a measurement date of June 30, 2014.

HESPERIA RECREATION AND PARK DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
FOR THE LAST 10 FISCAL YEARS⁽¹⁾

<u>Measurement Period</u>	<u>2021/22</u>	<u>2020/21</u>	<u>2019/20</u>	<u>2018/19</u>	<u>2017/18</u>	<u>2016/17</u>
Total OPEB Liability						
Service cost	\$ 148,728	\$ 201,776	\$ 191,574	\$ 157,666	\$ 119,202	\$ 141,316
Interest	36,265	58,942	89,502	105,219	97,201	83,659
Change of benefit terms	-	(947,594)	-	-	-	-
Differences between expected and actual experience	-	68,444	(467,638)	(421,075)	3,247	-
Changes of assumption	(423,601)	(265,744)	373,375	50,980	(165,527)	(354,354)
Benefit payments, including refunds of employee contributions	(16,820)	(84,622)	(89,351)	(87,245)	(90,571)	(47,487)
Net change in total OPEB liability	\$ (255,428)	\$ (968,798)	\$ 97,462	\$ (194,455)	\$ (36,448)	\$ (176,866)
Total OPEB liability - beginning (a)	1,538,576	2,507,374	2,409,912	2,604,367	2,640,815	2,817,681
Total OPEB liability - ending (b)	\$ 1,283,148	\$ 1,538,576	\$ 2,507,374	\$ 2,409,912	\$ 2,604,367	\$ 2,640,815
Plan Fiduciary Net Position						
Contributions - employer	\$ 16,820	\$ 84,622	\$ 89,351	\$ 87,245	\$ 90,571	\$ 47,487
Contributions - employee	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(16,820)	(84,622)	(89,351)	(87,245)	(90,571)	(47,487)
Administrative expense	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net change in plan fiduciary net position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - beginning (c)	-	-	-	-	-	-
Plan fiduciary net position - ending (d)	-	-	-	-	-	-
Net OPEB liability - beginning (a) - (c)	1,538,576	2,507,374	2,409,912	2,604,367	2,640,815	2,817,681
Net OPEB liability - ending (b) - (d)	\$ 1,283,148	\$ 1,538,576	\$ 2,507,374	\$ 2,409,912	\$ 2,604,367	\$ 2,640,815
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%	0%	0%
Covered payroll	\$ 999,155	\$ 909,448	\$ 717,914	\$ 1,020,597	\$ 1,470,352	N/A
Plan net OPEB liability as a percentage of covered payroll	128.42%	169.18%	349.26%	236.13%	177.13%	N/A

⁽¹⁾ Historical information is required only for measurement periods for which GASB 75 is applicable. Additional years will be added as they become available in the future.

HESPERIA RECREATION AND PARK DISTRICT
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
For the Year Ended June 30, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes	\$ 1,322,900	\$ 1,322,900	\$ 1,528,765	\$ 205,865
Passthroughs from other governments	1,175,000	1,175,000	2,470,318	1,295,318
Fines, fees, and forfeitures	22,500	22,500	-	(22,500)
Investment earnings	26,225	26,225	151,691	125,466
Rents and concessions	-	-	453,655	453,655
Grants revenue	136,080	136,080	17,695	(118,385)
Miscellaneous income	-	-	50,699	50,699
Total Revenues	<u>2,682,705</u>	<u>2,682,705</u>	<u>4,672,823</u>	<u>1,990,118</u>
EXPENDITURES				
Current				
Salaries and benefits	2,133,479	2,133,479	1,955,512	177,967
Services and supplies	572,464	572,464	1,129,941	(557,477)
Capital outlay	-	-	18,230	(18,230)
Debt Service				
Principal	-	-	37,878	(37,878)
Interest	-	-	4,738	(4,738)
Total Expenditures	<u>2,705,943</u>	<u>2,705,943</u>	<u>3,146,299</u>	<u>(440,356)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(23,238)</u>	<u>(23,238)</u>	<u>1,526,524</u>	<u>1,549,762</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	100,000	100,000	80,000	(20,000)
Transfer out	(100,000)	(100,000)	(80,000)	20,000
Inception of lease	-	-	358,944	358,944
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>358,944</u>	<u>358,944</u>
NET CHANGE IN FUND BALANCE	<u>\$ (23,238)</u>	<u>\$ (23,238)</u>	<u>1,885,468</u>	<u>\$ 1,908,706</u>
FUND BALANCE - BEGINNING			<u>6,753,352</u>	
FUND BALANCE - ENDING			<u>\$ 8,638,820</u>	

HESPERIA RECREATION AND PARK DISTRICT
BUDGETARY COMPARISON SCHEDULE - SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2023

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
Special assessments	\$ 754,161	\$ 754,161	\$ 820,306	\$ 66,145
Investment earnings	21,384	21,384	61,053	39,669
Miscellaneous income	-	-	865	865
Total Revenues	<u>775,545</u>	<u>775,545</u>	<u>882,224</u>	<u>106,679</u>
EXPENDITURES				
Current				
Services and supplies	1,123,796	1,123,796	718,083	405,713
Total Expenditures	<u>1,123,796</u>	<u>1,123,796</u>	<u>718,083</u>	<u>405,713</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(348,251)</u>	<u>(348,251)</u>	<u>164,141</u>	<u>512,392</u>
NET CHANGE IN FUND BALANCES	<u>\$ (348,251)</u>	<u>\$ (348,251)</u>	164,141	<u>\$ 512,392</u>
FUND BALANCES - BEGINNING			<u>3,163,673</u>	
FUND BALANCES - ENDING			<u>\$ 3,327,814</u>	

HESPERIA RECREATION AND PARK DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

1. BUDGET AND BUDGETARY ACCOUNTING

The District prepares and legally adopts a final budget on or before July 1st of each fiscal year. The District's operation, commencing July 1st, is governed by the proposed budget, which is adopted by the District's Board of Directors before June of the prior year.

After the budget is approved, the appropriations can be added to, subtracted from, or changed only by resolution. All such changes must be within the revenues and reserves estimated as available in the final budget or within revised revenue estimates as approved by the District.

An operating budget is adopted each fiscal year on the modified accrual basis.

SUPPLEMENTARY SCHEDULES

HESPERIA RECREATION AND PARK DISTRICT
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
June 30, 2023

<u>FUND</u>	<u>ZONE</u>	<u>TRACT</u>
401	AD #2, Zone A	Tract 13423
402	AD #2, Zone B	Tract 14839
403	AD #2, Zone C	Tract 14372
406	AD #2, Zone F	Tract 11954
404	AD #2, Zone D	Tract 14182
407	AD #2, Zone G	Tract 15639
405	AD #2, Zone E	Tract 14623
408	AD #2, Zone H	Tract 13306
409	AD #2, Zone I	9625 Mariposa
410	AD #2, Zone J	Tract 13076
411	AD #2, Zone K	Tract 16252
412	AD #2, Zone L	Tract 14372
413	AD #2, Zone M	Tract 16527
414	AD #2, Zone N	Tract 16665
415	AD #2, Zone O	Tract 16565
416	AD #2, Zone P	Tracts 16591 and 17117
417	AD #2, Zone Q	Tract 16744
418	AD #2, Zone R	Tract 15699
419	AD #2, Zone S	Tract 16614
437	AD #2, Zone G1	Tract 16553
438	AD #2, Zone H1	Tract 16428
439	AD #2, Zone I1	Tract 16766
440	AD #2, Zone J1	Tract 16938
441	AD #2, Zone K1	Tract 14744
442	AD #2, Zone L1	Tract 17441
443	AD #2, Zone M1	Tract 17436
444	AD #2, Zone N1	Tract 17352
445	AD #2, Zone O1	Tract 17305
446	AD #2, Zone P1	Tract 17291
420	AD #2, Zone T	Tract 16593
421	AD #2, Zone U	Tract 16535
422	AD #2, Zone V	Tract 14073
423	AD #2, Zone W	Tracts 16676 and 17012

HESPERIA RECREATION AND PARK DISTRICT
COMBINING BALANCE SHEET (Continued)
SPECIAL REVENUE FUNDS
June 30, 2023

<u>FUND</u>	<u>ZONE</u>	<u>TRACT</u>
424	AD #2, Zone X	Tract 14234
425	AD #2, Zone Y	Tract 16613
426	AD #2, Zone Z	Tract 16886
447	AD #2, Zone Q1	Tract 16751
448	AD #2, Zone R1	Tract 16660
449	AD #2, Zone S1	Tract 16767
450	AD #2, Zone T1	Tracts 16546 and 16639
451	AD #2, Zone U1	Tract 16965
452	AD #2, Zone V1	Tract 17679
453	AD #2, Zone W1	Tract 17680
454	AD #2, Zone X1	Tract 17681
455	AD #2, Zone Y1	Tract 14937
461	AD #2 Zone A2	Tract 16769
462	AD #2 Zone B2	17150 Smoketree
431	AD #2, Zone A1	Tract 17107
432	AD #2, Zone B1	Tract 16659
433	AD #2, Zone C1	Tract 17178
434	AD #2, Zone D1	Tract 17082
435	AD #2, Zone E1	Tract 17303
436	AD #2, Zone F1	Tracts 16789, 16386, and 16385
471	AD #2, CFD 2022-1	Tract 20046, 17980, 17915, 17916

**HESPERIA RECREATION AND PARK DISTRICT
COMBINING BALANCE SHEET (Continued)
SPECIAL REVENUE FUNDS**

June 30, 2023

	401	402	403	406	404	407	405	408	409	410
ASSETS										
Cash and cash equivalents	\$ (7,470)	\$ 6,221	\$ (16,796)	\$ (3,910)	\$ 80,330	\$ 2,951	\$ 111	\$ 16,914	\$ 1,235	\$ 131,956
Accounts receivable	69	67	-	43	205	158	-	82	150	544
Total Assets	<u>\$ (7,401)</u>	<u>\$ 6,288</u>	<u>\$ (16,796)</u>	<u>\$ (3,867)</u>	<u>\$ 80,535</u>	<u>\$ 3,109</u>	<u>\$ 111</u>	<u>\$ 16,996</u>	<u>\$ 1,385</u>	<u>\$ 132,500</u>
LIABILITIES AND FUND BALANCES										
Liabilities										
Accounts payable	598	445	238	445	302	59	148	286	59	955
Total Liabilities	<u>598</u>	<u>445</u>	<u>238</u>	<u>445</u>	<u>302</u>	<u>59</u>	<u>148</u>	<u>286</u>	<u>59</u>	<u>955</u>
FUND BALANCES										
Assigned	(7,999)	5,843	(17,034)	(4,312)	80,233	3,050	(37)	16,710	1,326	131,545
Total Fund Balances	<u>(7,999)</u>	<u>5,843</u>	<u>(17,034)</u>	<u>(4,312)</u>	<u>80,233</u>	<u>3,050</u>	<u>(37)</u>	<u>16,710</u>	<u>1,326</u>	<u>131,545</u>
Total Liabilities and Fund Balances	<u>\$ (7,401)</u>	<u>\$ 6,288</u>	<u>\$ (16,796)</u>	<u>\$ (3,867)</u>	<u>\$ 80,535</u>	<u>\$ 3,109</u>	<u>\$ 111</u>	<u>\$ 16,996</u>	<u>\$ 1,385</u>	<u>\$ 132,500</u>

**HESPERIA RECREATION AND PARK DISTRICT
COMBINING BALANCE SHEET (Continued)
SPECIAL REVENUE FUNDS**

June 30, 2023

	411	412	413	414	415	416	417	418	419	437
ASSETS										
Cash and cash equivalents	\$ 62,942	\$ 111,149	\$ 55,080	\$ 44,653	\$ 44,112	\$ 83,272	\$ 58,880	\$ 53,108	\$ 53,701	\$ 54,866
Accounts receivable	271	99	1,028	554	-	83	160	-	505	100
Total Assets	\$ 63,213	\$ 111,248	\$ 56,108	\$ 45,207	\$ 44,112	\$ 83,355	\$ 59,040	\$ 53,108	\$ 54,206	\$ 54,966
LIABILITIES AND FUND BALANCES										
Liabilities										
Accounts payable	1,699	104	491	770	356	104	386	74	313	36
Total Liabilities	1,699	104	491	770	356	104	386	74	313	36
FUND BALANCES										
Assigned	61,514	111,144	55,617	44,437	43,756	83,251	58,654	53,034	53,893	54,930
Total Fund Balances	61,514	111,144	55,617	44,437	43,756	83,251	58,654	53,034	53,893	54,930
Total Liabilities and Fund Balances	\$ 63,213	\$ 111,248	\$ 56,108	\$ 45,207	\$ 44,112	\$ 83,355	\$ 59,040	\$ 53,108	\$ 54,206	\$ 54,966

**HESPERIA RECREATION AND PARK DISTRICT
COMBINING BALANCE SHEET (Continued)
SPECIAL REVENUE FUNDS**

June 30, 2023

	438	439	440	441	442	443	444	445	446	420
ASSETS										
Cash and cash equivalents	\$ 17,671	\$ 1,268	\$ 58,349	\$ 85,046	\$ 46,068	\$ 16,362	\$ 9,201	\$ 1,174	\$ 854,341	\$ 157,570
Accounts receivable	55	-	-	223	-	-	-	-	10	300
Total Assets	<u>\$ 17,726</u>	<u>\$ 1,268</u>	<u>\$ 58,349</u>	<u>\$ 85,269</u>	<u>\$ 46,068</u>	<u>\$ 16,362</u>	<u>\$ 9,201</u>	<u>\$ 1,174</u>	<u>\$ 854,351</u>	<u>\$ 157,870</u>
LIABILITIES AND FUND BALANCES										
Liabilities										
Accounts payable	45	-	208	139	266	-	-	-	282	857
Total Liabilities	<u>45</u>	<u>-</u>	<u>208</u>	<u>139</u>	<u>266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>282</u>	<u>857</u>
FUND BALANCES										
Assigned	17,681	1,268	58,141	85,130	45,802	16,362	9,201	1,174	854,069	157,013
Total Fund Balances	<u>17,681</u>	<u>1,268</u>	<u>58,141</u>	<u>85,130</u>	<u>45,802</u>	<u>16,362</u>	<u>9,201</u>	<u>1,174</u>	<u>854,069</u>	<u>157,013</u>
Total Liabilities and Fund Balances	<u>\$ 17,726</u>	<u>\$ 1,268</u>	<u>\$ 58,349</u>	<u>\$ 85,269</u>	<u>\$ 46,068</u>	<u>\$ 16,362</u>	<u>\$ 9,201</u>	<u>\$ 1,174</u>	<u>\$ 854,351</u>	<u>\$ 157,870</u>

**HESPERIA RECREATION AND PARK DISTRICT
COMBINING BALANCE SHEET (Continued)
SPECIAL REVENUE FUNDS**

June 30, 2023

	421	422	423	424	425	426	447	448	449	450
ASSETS										
Cash and cash equivalents	\$ 27,742	\$ 112,810	\$ 526,333	\$ 7,085	\$ 41,172	\$ 67,486	\$ 633	\$ 50,601	\$ 475	\$ 392
Accounts receivable	830	-	3,569	-	125	470	-	-	-	-
Total Assets	<u>\$ 28,572</u>	<u>\$ 112,810</u>	<u>\$ 529,902</u>	<u>\$ 7,085</u>	<u>\$ 41,297</u>	<u>\$ 67,956</u>	<u>\$ 633</u>	<u>\$ 50,601</u>	<u>\$ 475</u>	<u>\$ 392</u>
LIABILITIES AND FUND BALANCES										
Liabilities										
Accounts payable	65	184	2,078	74	139	104	-	360	-	-
Total Liabilities	<u>65</u>	<u>184</u>	<u>2,078</u>	<u>74</u>	<u>139</u>	<u>104</u>	<u>-</u>	<u>360</u>	<u>-</u>	<u>-</u>
FUND BALANCES										
Assigned	28,507	112,626	527,824	7,011	41,158	67,852	633	50,241	475	392
Total Fund Balances	<u>28,507</u>	<u>112,626</u>	<u>527,824</u>	<u>7,011</u>	<u>41,158</u>	<u>67,852</u>	<u>633</u>	<u>50,241</u>	<u>475</u>	<u>392</u>
Total Liabilities and Fund Balances	<u>\$ 28,572</u>	<u>\$ 112,810</u>	<u>\$ 529,902</u>	<u>\$ 7,085</u>	<u>\$ 41,297</u>	<u>\$ 67,956</u>	<u>\$ 633</u>	<u>\$ 50,601</u>	<u>\$ 475</u>	<u>\$ 392</u>

**HESPERIA RECREATION AND PARK DISTRICT
COMBINING BALANCE SHEET (Continued)
SPECIAL REVENUE FUNDS**

June 30, 2023

	451	452	453	454	455	461	462	431	432	433
ASSETS										
Cash and cash equivalents	\$ 28,243	\$ 702	\$ 1,074	\$ 636	\$ 56,149	\$ 44,207	\$ (1,260)	\$ 54,724	\$ 46,671	\$ 45,963
Accounts receivable	110	-	-	-	-	150	-	-	135	-
Total Assets	\$ 28,353	\$ 702	\$ 1,074	\$ 636	\$ 56,149	\$ 44,357	\$ (1,260)	\$ 54,724	\$ 46,806	\$ 45,963
LIABILITIES AND FUND BALANCES										
Liabilities										
Accounts payable	160	-	-	-	125	325	45	124	35	153
Total Liabilities	160	-	-	-	125	325	45	124	35	153
FUND BALANCES										
Assigned	28,193	702	1,074	636	56,024	44,032	(1,305)	54,600	46,771	45,810
Total Fund Balances	28,193	702	1,074	636	56,024	44,032	(1,305)	54,600	46,771	45,810
Total Liabilities and Fund Balances	\$ 28,353	\$ 702	\$ 1,074	\$ 636	\$ 56,149	\$ 44,357	\$ (1,260)	\$ 54,724	\$ 46,806	\$ 45,963

HESPERIA RECREATION AND PARK DISTRICT
 COMBINING BALANCE SHEET (Continued)
 SPECIAL REVENUE FUNDS

June 30, 2023

	<u>434</u>	<u>435</u>	<u>436</u>	<u>471</u>	<u>TOTAL</u>
ASSETS					
Cash and cash equivalents	\$ 16,106	\$ 62,720	\$ 5,695	\$ 54,747	\$ 3,331,461
Accounts receivable	-	169	-	-	10,264
Total Assets	<u>\$ 16,106</u>	<u>\$ 62,889</u>	<u>\$ 5,695</u>	<u>\$ 54,747</u>	<u>\$ 3,341,725</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	97	178	-	-	13,911
Total Liabilities	<u>97</u>	<u>178</u>	<u>-</u>	<u>-</u>	<u>13,911</u>
FUND BALANCES					
Assigned	16,009	62,711	5,695	54,747	3,327,814
Total Fund Balances	<u>16,009</u>	<u>62,711</u>	<u>5,695</u>	<u>54,747</u>	<u>3,327,814</u>
Total Liabilities and Fund Balances	<u>\$ 16,106</u>	<u>\$ 62,889</u>	<u>\$ 5,695</u>	<u>\$ 54,747</u>	<u>\$ 3,341,725</u>

**HESPERIA RECREATION AND PARK DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2023

	401	402	403	406	404	407	405	408	409	410
REVENUES										
Special assessments	\$ 10,871	\$ 11,757	\$ 11,366	\$ 3,223	\$ 15,957	\$ 5,079	\$ 1,200	\$ 13,003	\$ 600	\$ 31,040
Investment earnings	85	148	14	67	1,339	83	45	307	39	2,141
Miscellaneous income	-	-	-	-	-	-	-	-	-	-
Total Revenues	<u>10,956</u>	<u>11,905</u>	<u>11,380</u>	<u>3,290</u>	<u>17,296</u>	<u>5,162</u>	<u>1,245</u>	<u>13,310</u>	<u>639</u>	<u>33,181</u>
EXPENDITURES										
Current										
Services, supplies and administrative	18,732	13,184	28,245	5,352	11,493	6,081	1,784	11,320	713	20,292
Total Expenditures	<u>18,732</u>	<u>13,184</u>	<u>28,245</u>	<u>5,352</u>	<u>11,493</u>	<u>6,081</u>	<u>1,784</u>	<u>11,320</u>	<u>713</u>	<u>20,292</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,776)</u>	<u>(1,279)</u>	<u>(16,865)</u>	<u>(2,062)</u>	<u>5,803</u>	<u>(919)</u>	<u>(539)</u>	<u>1,990</u>	<u>(74)</u>	<u>12,889</u>
NET CHANGE IN FUND BALANCES	<u>(7,776)</u>	<u>(1,279)</u>	<u>(16,865)</u>	<u>(2,062)</u>	<u>5,803</u>	<u>(919)</u>	<u>(539)</u>	<u>1,990</u>	<u>(74)</u>	<u>12,889</u>
FUND BALANCES - BEGINNING	<u>(223)</u>	<u>7,122</u>	<u>(169)</u>	<u>(2,250)</u>	<u>74,430</u>	<u>3,969</u>	<u>502</u>	<u>14,720</u>	<u>1,400</u>	<u>118,656</u>
FUND BALANCES - ENDING	<u>\$ (7,999)</u>	<u>\$ 5,843</u>	<u>\$ (17,034)</u>	<u>\$ (4,312)</u>	<u>\$ 80,233</u>	<u>\$ 3,050</u>	<u>\$ (37)</u>	<u>\$ 16,710</u>	<u>\$ 1,326</u>	<u>\$ 131,545</u>

**HESPERIA RECREATION AND PARK DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Continued)
 SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2023

	411	412	413	414	415	416	417	418	419	437
REVENUES										
Special assessments	\$ 43,819	\$ 5,019	\$ 43,849	\$ 25,615	\$ 9,309	\$ 9,960	\$ 14,587	\$ 6,267	\$ 18,920	\$ 7,647
Investment earnings	1,478	1,863	1,053	737	753	1,427	983	865	918	895
Miscellaneous income	-	-	-	865	-	-	-	-	-	-
Total Revenues	<u>45,297</u>	<u>6,882</u>	<u>44,902</u>	<u>27,217</u>	<u>10,062</u>	<u>11,387</u>	<u>15,570</u>	<u>7,132</u>	<u>19,838</u>	<u>8,542</u>
EXPENDITURES										
Current										
Services, supplies and administrative	56,655	1,341	45,561	21,081	7,521	1,458	10,243	2,372	22,347	3,797
Total Expenditures	<u>56,655</u>	<u>1,341</u>	<u>45,561</u>	<u>21,081</u>	<u>7,521</u>	<u>1,458</u>	<u>10,243</u>	<u>2,372</u>	<u>22,347</u>	<u>3,797</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(11,358)</u>	<u>5,541</u>	<u>(659)</u>	<u>6,136</u>	<u>2,541</u>	<u>9,929</u>	<u>5,327</u>	<u>4,760</u>	<u>(2,509)</u>	<u>4,745</u>
NET CHANGE IN FUND BALANCES	<u>(11,358)</u>	<u>5,541</u>	<u>(659)</u>	<u>6,136</u>	<u>2,541</u>	<u>9,929</u>	<u>5,327</u>	<u>4,760</u>	<u>(2,509)</u>	<u>4,745</u>
FUND BALANCES - BEGINNING	<u>72,872</u>	<u>105,603</u>	<u>56,276</u>	<u>38,301</u>	<u>41,215</u>	<u>73,322</u>	<u>53,327</u>	<u>48,274</u>	<u>56,402</u>	<u>50,185</u>
FUND BALANCES - ENDING	<u>\$ 61,514</u>	<u>\$ 111,144</u>	<u>\$ 55,617</u>	<u>\$ 44,437</u>	<u>\$ 43,756</u>	<u>\$ 83,251</u>	<u>\$ 58,654</u>	<u>\$ 53,034</u>	<u>\$ 53,893</u>	<u>\$ 54,930</u>

**HESPERIA RECREATION AND PARK DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Continued)
 SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2023

	438	439	440	441	442	443	444	445	446	420
REVENUES										
Special assessments	\$ 1,430	\$ 20	\$ 2,700	\$ 23,173	\$ 19,320	\$ 180	\$ 50	\$ 20	\$ 3,020	\$ 65,436
Investment earnings	318	10	1,067	1,481	825	294	167	22	15,879	3,270
Miscellaneous income	-	-	-	-	-	-	-	-	-	-
Total Revenues	<u>1,748</u>	<u>30</u>	<u>3,767</u>	<u>24,654</u>	<u>20,145</u>	<u>474</u>	<u>217</u>	<u>42</u>	<u>18,899</u>	<u>68,706</u>
EXPENDITURES										
Current										
Services, supplies and administrative	775	1	2,681	11,329	14,682	1	1	1	3,735	63,522
Total Expenditures	<u>775</u>	<u>1</u>	<u>2,681</u>	<u>11,329</u>	<u>14,682</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>3,735</u>	<u>63,522</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	973	29	1,086	13,325	5,463	473	216	41	15,164	5,184
NET CHANGE IN FUND BALANCES	973	29	1,086	13,325	5,463	473	216	41	15,164	5,184
FUND BALANCES - BEGINNING	16,708	1,239	57,055	71,805	40,339	15,889	8,985	1,133	838,905	151,829
FUND BALANCES - ENDING	<u>\$ 17,681</u>	<u>\$ 1,268</u>	<u>\$ 58,141</u>	<u>\$ 85,130</u>	<u>\$ 45,802</u>	<u>\$ 16,362</u>	<u>\$ 9,201</u>	<u>\$ 1,174</u>	<u>\$ 854,069</u>	<u>\$ 157,013</u>

**HESPERIA RECREATION AND PARK DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Continued)
 SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2023

	421	422	423	424	425	426	447	448	449	450
REVENUES										
Special assessments	\$ 4,997	\$ 5,986	\$ 233,106	\$ 900	\$ 12,700	\$ 12,207	\$ 70	\$ 16,999	\$ 30	\$ 5
Investment earnings	465	2,052	11,007	118	683	998	11	789	7	6
Miscellaneous income	-	-	-	-	-	-	-	-	-	-
Total Revenues	<u>5,462</u>	<u>8,038</u>	<u>244,113</u>	<u>1,018</u>	<u>13,383</u>	<u>13,205</u>	<u>81</u>	<u>17,788</u>	<u>37</u>	<u>11</u>
EXPENDITURES										
Current										
Services, supplies and administrative	4,727	4,141	235,648	957	7,220	5,597	1	13,043	1	1
Total Expenditures	<u>4,727</u>	<u>4,141</u>	<u>235,648</u>	<u>957</u>	<u>7,220</u>	<u>5,597</u>	<u>1</u>	<u>13,043</u>	<u>1</u>	<u>1</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	735	3,897	8,465	61	6,163	7,608	80	4,745	36	10
NET CHANGE IN FUND BALANCES	735	3,897	8,465	61	6,163	7,608	80	4,745	36	10
FUND BALANCES - BEGINNING	<u>27,772</u>	<u>108,729</u>	<u>519,359</u>	<u>6,950</u>	<u>34,995</u>	<u>60,244</u>	<u>553</u>	<u>45,496</u>	<u>439</u>	<u>382</u>
FUND BALANCES - ENDING	<u>\$ 28,507</u>	<u>\$ 112,626</u>	<u>\$ 527,824</u>	<u>\$ 7,011</u>	<u>\$ 41,158</u>	<u>\$ 67,852</u>	<u>\$ 633</u>	<u>\$ 50,241</u>	<u>\$ 475</u>	<u>\$ 392</u>

**HESPERIA RECREATION AND PARK DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Continued)
 SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2023

	451	452	453	454	455	461	462	431	432	433
REVENUES										
Special assessments	\$ 13,245	\$ -	\$ 10	\$ 10	\$ 1,379	\$ 5,700	\$ -	\$ 15,567	\$ 9,141	\$ 10,461
Investment earnings	432	11	19	12	1,054	868	(3)	942	721	719
Miscellaneous income	-	-	-	-	-	-	-	-	-	-
Total Revenues	<u>13,677</u>	<u>11</u>	<u>29</u>	<u>22</u>	<u>2,433</u>	<u>6,568</u>	<u>(3)</u>	<u>16,509</u>	<u>9,862</u>	<u>11,180</u>
EXPENDITURES										
Current										
Services, supplies and administrative	7,519	1	1	1	1,634	8,488	536	15,008	4,665	6,820
Total Expenditures	<u>7,519</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1,634</u>	<u>8,488</u>	<u>536</u>	<u>15,008</u>	<u>4,665</u>	<u>6,820</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	6,158	10	28	21	799	(1,920)	(539)	1,501	5,197	4,360
NET CHANGE IN FUND BALANCES	6,158	10	28	21	799	(1,920)	(539)	1,501	5,197	4,360
FUND BALANCES - BEGINNING	22,035	692	1,046	615	55,225	45,952	(766)	53,099	41,574	41,450
FUND BALANCES - ENDING	<u>\$ 28,193</u>	<u>\$ 702</u>	<u>\$ 1,074</u>	<u>\$ 636</u>	<u>\$ 56,024</u>	<u>\$ 44,032</u>	<u>\$ (1,305)</u>	<u>\$ 54,600</u>	<u>\$ 46,771</u>	<u>\$ 45,810</u>

**HESPERIA RECREATION AND PARK DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Continued)
 SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2023

	<u>434</u>	<u>435</u>	<u>436</u>	<u>471</u>	<u>TOTAL</u>
REVENUES					
Special assessments	\$ 9,098	\$ 9,549	\$ 100	\$ 54,609	\$ 820,306
Investment earnings	254	1,076	101	138	61,053
Miscellaneous income	-	-	-	-	865
Total Revenues	<u>9,352</u>	<u>10,625</u>	<u>201</u>	<u>54,747</u>	<u>882,224</u>
EXPENDITURES					
Current					
Services, supplies and administrative	7,225	8,548	1	-	718,083
Total Expenditures	<u>7,225</u>	<u>8,548</u>	<u>1</u>	<u>-</u>	<u>718,083</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,127</u>	<u>2,077</u>	<u>200</u>	<u>54,747</u>	<u>164,141</u>
NET CHANGE IN FUND BALANCES	2,127	2,077	200	54,747	164,141
FUND BALANCES - BEGINNING	13,882	60,634	5,495	-	3,163,673
FUND BALANCES - ENDING	<u>\$ 16,009</u>	<u>\$ 62,711</u>	<u>\$ 5,695</u>	<u>\$ 54,747</u>	<u>\$ 3,327,814</u>



Hesperia Recreation & Park District
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RESOLUTION NO. 24-05-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HESPERIA RECREATION AND PARK DISTRICT, CALIFORNIA, DECLARING INTENT FOR THE ANNUAL LEVY AND COLLECTION OF ASSESSMENTS FOR LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT NO. 1, FOR FISCAL YEAR 2024/2025

The Board of Directors of the Hesperia Recreation and Park District (hereafter referred to as the “Board of Directors”) does resolve as follows:

WHEREAS, the Board of Directors has by previous Resolutions formed and levied annual assessments for Landscape and Lighting Assessment District No. 1, (hereafter referred to as the “District”), and initiated proceedings for Fiscal Year 2024/2025, pursuant to the provisions of the *Landscape and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500)* (hereafter referred to as the “Act”) that provides for the levy and collection of assessments by the County of San Bernardino for the Hesperia Recreation and Park District to pay the maintenance and services of all improvements and facilities related thereto; and,

WHEREAS, the Board of Directors has retained NBS for the purpose of assisting with the Annual Levy of the District, and to prepare and file a report with the District Secretary in accordance with the Act.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS PURSUANT TO CHAPTER 3, SECTION 22624 OF THE ACT, AS FOLLOWS:

Section 1 Intention: The Board of Directors hereby declares its intention to seek the Annual Levy of the District pursuant to the Act, over and including the land within the District boundary, and to levy and collect assessments on all such land to pay the annual costs of the improvements. The Board of Directors finds that the public’s best interest requires such levy and collection.

Section 2 District Boundaries: The boundaries of the District are described as the boundaries previously defined in the formation documents of the original District, within the boundaries of the Hesperia Recreation and Park District, within the County of San Bernardino, State of California.

Section 3 Description of Improvements: The improvements within the District may include, but are not limited to: turf, shrubs, plants and trees, landscaping, irrigation and drainage systems, graffiti removal, pedestrian walkways, lighting, masonry walls, and associated appurtenances within the

President
Kelly J. Gregg
District 2
Representative

Vice President
James Roberts III
District 5
Representative

Director
Roman Aguilar III
District 4
Representative

Director
Shawna Irish
District 1
Representative

Director
Jose Gonzalez
District 3
Representative

public right-of-ways or specific easements. Services provided include all necessary service, operations, administration and maintenance required to keep the improvements in a healthy, vigorous and satisfactory condition.

Section 4 Proposed Assessment Amounts: For Fiscal Year 2024/2025, the proposed assessments are outlined in the Annual Engineer's Report which details any changes or increases in the annual assessment.

Section 5 Public Hearing(s): The Board of Directors hereby declares its intention to conduct a Public Hearing annually concerning the levy of assessments for the District in accordance with *Chapter 3, Section 22626* of the Act.

Section 6 Notice: The District shall give notice of the time and place of the Public Hearing to all property owners within the District by causing the publishing of this Resolution once in the local newspaper not less than ten (10) days before the date of the Public Hearing, and by posting a copy of this resolution on the official bulletin board customarily used by the Board of Directors for the posting of notices. Any interested person may file a written protest with the District Secretary prior to the conclusion of the Public Hearing, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection and a protest by a property owner shall contain a description sufficient to identify the property owned by such property owner. At the Public Hearing, all interested persons shall be afforded the opportunity to hear and be heard.

Section 7 Notice of Public Hearing: Notice is hereby given that a Public Hearing on these matters will be held by the Board of Directors on **Wednesday, June 12th, 2024, at 6:00 PM** or as soon thereafter as feasible in the Board Chambers, located at 16292 Lime Street, Hesperia, CA 92345.

Section 8 The District Secretary is hereby authorized and directed to give notice of such hearing as provided by law.

PASSED, APPROVED AND ADOPTED this 8th day of May 2024.

Board President
Hesperia Recreation and Park District

District Secretary
Hesperia Recreation and Park District

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss.
HESPERIA RECREATION AND PARK DISTRICT)

I, Karabeth Garcia, District Secretary of the Hesperia Recreation and Park District, County of San Bernardino, State of California do hereby certify that the foregoing Resolution No. 24-05-01 was

regularly adopted by the Board of Directors of said Hesperia Recreation and Park District at a regular meeting of said Board of Directors held on the 8th day of May 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

District Secretary
Hesperia Recreation and Park District



Hesperia Recreation & Park District
📍 16292 Lime Street, Hesperia Ca 92345
📞 Telephone (760) 244-5488
🌐 hesperiaparks.com

RESOLUTION NO. 24-05-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HESPERIA RECREATION AND PARK DISTRICT, CALIFORNIA, DECLARING INTENT FOR THE ANNUAL LEVY AND COLLECTION OF ASSESSMENTS FOR LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT NO. 2, INCLUDING ALL ZONES, FOR FISCAL YEAR 2024/2025

The Board of Directors of the Hesperia Recreation and Park District (hereafter referred to as the "Board of Directors") does resolve as follows:

WHEREAS, the Board of Directors has by previous resolutions formed and levied annual assessments for the Landscape and Lighting Assessment District No. 2, (hereafter referred to as the "District"), and initiated proceedings for Fiscal Year 2024/2025, pursuant to the provisions of the *Landscape and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500)* (hereafter referred to as the "Act") that provides for the levy and collection of assessments by the County of San Bernardino for the Hesperia Recreation and Park District to pay the maintenance and services of all improvements and facilities related thereto; and,

WHEREAS, the Board of Directors has retained NBS for the purpose of assisting with the Annual Levy of the District, and to prepare and file a report with the District Secretary in accordance with the Act.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, PURSUANT TO CHAPTER 3, SECTION 22624 OF THE ACT, AS FOLLOWS:

Section 1 Intention: The Board of Directors hereby declares its intention to seek the Annual Levy of the District pursuant to the Act, over and including the land within the District boundary, and to levy and collect assessments on all such land to pay the annual costs of the improvements. The Board of Directors finds that the public's best interest requires such levy and collection.

Section 2 District Boundaries: The boundaries of the District are described as the boundaries previously defined in the formation documents of the original District, within the boundaries of the Hesperia Recreation and Park District, within the County of San Bernardino, State of California and includes the Zones known and designated as:

**Zones A through Z,
Zones A-1 through Y-1
and Zones A-2 through B-2**

BOARD OF DIRECTORS

President
Kelly J. Gregg
District 2
Representative

Vice President
James Roberts III
District 5
Representative

Director
Roman Aguilar III
District 4
Representative

Director
Shawna Irish
District 1
Representative

Director
Jose Gonzalez
District 3
Representative

Section 3 Description of Improvements: The improvements within the District may include, but are not limited to: turf, shrubs, plants and trees, landscaping, irrigation and drainage systems, graffiti removal, pedestrian walkways, street lighting, landscape lighting, masonry walls, and associated appurtenances within the public right-of-ways or specific easements. Services provided include all necessary service, operations, administration and maintenance required to keep the improvements in a healthy, vigorous and satisfactory condition.

Section 4 Proposed Assessment Amounts: For Fiscal Year 2024/2025, the proposed assessments are outlined in the Annual Engineer’s Report which details any changes or increases in the annual assessment.

Section 5 Public Hearing(s): The Board of Directors hereby declares its intention to conduct a Public Hearing annually concerning the levy of assessments for the District in accordance with *Chapter 3, Section 22626* of the Act.

Section 6 Notice: The District shall give notice of the time and place of the Public Hearing to all property owners within the District by causing the publishing of this Resolution once in the local newspaper not less than ten (10) days before the date of the Public Hearing, and by posting a copy of this resolution on the official bulletin board customarily used by the Board of Directors for the posting of notices. Any interested person may file a written protest with the District Secretary prior to the conclusion of the Public Hearing, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection and a protest by a property owner shall contain a description sufficient to identify the property owned by such property owner. At the Public Hearing, all interested persons shall be afforded the opportunity to hear and be heard.

Section 7 Notice of Public Hearing: Notice is hereby given that a Public Hearing on these matters will be held by the Board of Directors on **Wednesday, June 12, 2024, at 6:00 PM** or as soon thereafter as feasible in the Board Chambers, located at 16292 Lime Street, Hesperia, CA 92345.

Section 8 The District Secretary is hereby authorized and directed to give notice of such hearing as provided by law.

PASSED, APPROVED, AND ADOPTED this 8th day of May 2024.

Board President
Hesperia Recreation and Park District

District Secretary
Hesperia Recreation and Park District

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss.
HESPERIA RECREATION AND PARK DISTRICT)

I, Karabeth Garcia, District Secretary of the Hesperia Recreation and Park District, County of San Bernardino, State of California do hereby certify that the foregoing Resolution No. 24-05-02 was regularly adopted by the Board of Directors of said Hesperia Recreation and Park District at a regular meeting of said Board of Directors held on the 8th day of May 2024, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINED:

District Secretary
Hesperia Recreation and Park District



Hesperia Recreation & Park District

📍 16292 Lime Street, Hesperia Ca 92345

📞 Telephone (760) 244-5488

🌐 hesperiaparks.com

RESOLUTION NO. 24-05-03

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HESPERIA RECREATION AND PARK DISTRICT, CALIFORNIA, FOR APPROVAL OF THE ENGINEER'S REPORT REGARDING THE PROPOSED LEVY AND COLLECTION OF ASSESSMENTS FOR THE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT NO. 1, FOR FISCAL YEAR 2024/2025

WHEREAS, the Board of Directors of the Hesperia Recreation and Park District (hereafter referred to as the "Board of Directors") pursuant to the provisions of the *Landscape and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500)* (hereafter referred to as the "Act") did by previous resolution, order the preparation of an Annual Report (hereafter referred to as the "Report") for the Hesperia Recreation and Park District, Landscape Maintenance District No. 1 (hereafter referred to as the "District"); and,

WHEREAS, there has now been presented to this Board of Directors the Report as required by *Chapter 1, Article 4, Section 22566* of said Act; and,

WHEREAS, this Board of Directors has carefully examined and reviewed the Report as presented and is satisfied with the Report, each and all of the budget items and documents as set forth therein, and is satisfied that the levy amounts have been spread in accordance with the special benefit received from the improvements, operation, maintenance and services to be performed within the District, as set forth in said Report.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

Section 1 That the above recitals are true and correct.

Section 2 That the Report as presented, consisting of the following:

- a. A Description of Improvements
- b. The Annual Budget (Costs and Expenses of Services, Operations, and Maintenance)

BOARD OF DIRECTORS

President
Kelly J. Gregg
District 2
Representative

Vice President
James Roberts III
District 5
Representative

Director
Roman Aguilar III
District 4
Representative

Director
Shawna Irish
District 1
Representative

Director
Jose Gonzalez
District 3
Representative

is hereby approved and ordered to be filed in the Office of the District Secretary as a permanent record and to remain open to public inspection.

Section 3 That the District Secretary shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Report.

PASSED, APPROVED, AND ADOPTED this 8th day of May 2024.

Board President
Hesperia Recreation and Park District

District Secretary
Hesperia Recreation and Park District

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss.
HESPERIA RECREATION AND PARK DISTRICT)

I, Karabeth Garcia, District Secretary of the Hesperia Recreation and Park District, County of San Bernardino, State of California do hereby certify that the foregoing Resolution No. 24-05-03 was regularly adopted by the Board of Directors of said Hesperia Recreation and Park District at a regular meeting of said Board of Directors held on the 8th day of May 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

District Secretary
Hesperia Recreation and Park District

HESPERIA RECREATION AND PARK DISTRICT

Engineer's Report For: Fiscal Year 2024/25

Landscape and Lighting Assessment District No. 1

April 2024

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

**HESPERIA RECREATION AND PARK DISTRICT
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT NO. 1**

**16292 Lime Street
Hesperia, California 92345
Phone - (760) 244-5488
Fax - (760) 244-2513**

BOARD OF DIRECTORS

Kelly Gregg, President

James Roberts III, Vice President

Roman Aguilar III, Director

Shawna Irish, Director

Jose Gonzalez, Director

DISTRICT STAFF

Calvin Louie, Acting General Manager

NBS

Pablo Perez, Client Services Director

Darrylanne Zarate, Project Manager

Christine Drazil, Financial Analyst

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1. EXECUTIVE SUMMARY

On April 10, 2024, the Board of Directors (the “Board”) of the Hesperia Recreation and Park District (the “District”), State of California, under the Landscaping and Lighting Act of 1972 (the “Act”), adopted its Resolution Initiating Proceedings for the Annual Levy and Ordering the Preparation of an Engineer’s Report for Landscape and Lighting Assessment District No. 1 (the “Assessment District”) for Fiscal Year 2024/25.

The Resolution of Initiation directed NBS to prepare and file a report presenting plans and specifications describing the general nature, location and extent of the improvements to be maintained, an estimate of the costs of the administration, maintenance, operations and servicing of the improvements, a diagram showing the area and properties to be assessed, and assessing the net amount upon all assessable lots and/or parcels within the Assessment District in proportion to the special benefit received.

The following assessment is made to cover the portion of the estimated costs of maintenance, operations and servicing of the improvements to be paid by the assessable real property within the Assessment District in proportion to the special benefit received.

SUMMARY OF ASSESSMENT

Maintenance and Services	\$1,687,680
Overhead	<u>1,506,321</u>
Total Costs	\$3,194,001
Levy Adjustments	<u>(1,211,521)</u>
Net Assessment Revenue⁽¹⁾	\$1,982,480
Maintenance and Services	
Assessment-Maintenance Levy	\$1,877,940
Maintenance Equivalent Benefit Units	31,299
Assessment Per EBU-Maintenance	\$60
Lighting	
Assessment-Lighting Levy	\$104,540
Lighting Equivalent Benefit Units	26,135
Assessment Per EBU-Lighting	\$4

(1) Net amount to be assessed by Hesperia Recreation and Park District, excludes county collection fee of \$0.30 per parcel.



The assessments for Fiscal Year 2024/25 have been levied in accordance with the assessment methodology as confirmed by the Board of Directors upon the formation of the Assessment District and are proportional to the special benefit received by each parcel. The amount to be assessed on each parcel is equal to or less than the maximum assessment allowed at the time of formation, plus any allowable increase as described herein which was approved by the property owners, as required by Proposition 218.



2. PLANS AND SPECIFICATIONS

The Assessment District provides and ensures the continued administration, maintenance, operations, and servicing of various improvements located within the public right-of-way and dedicated easements.

2.1 Description of Boundaries

The boundaries of the Assessment District are described as that area generally bounded by Bear Valley Road to the north, unincorporated County area to the south, the Mojave River to the east, and Interstate 15 to the west.

2.2 Description of Improvements and Services

The improvements include the construction, operation, maintenance and servicing of lighting, landscaping, drainage and appurtenant facilities including, but not limited to; personnel, electrical energy for irrigation controllers and security lighting, materials, contracting services, and other items necessary for the satisfactory operation of these services described as follows:

“The lighting and landscaping improvements within the Assessment District may include, but are not limited to: streetlights, public lighting facilities, land preparation such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, drainage, fencing, playground equipment, play courts, public restrooms, and community centers. Services provided include all necessary service, operations, administration and maintenance required to keep the improvements in an operational and satisfactory condition.”

Reference is made to the plans and specifications for the improvements, which are on file with the District. The table below lists specific improvements within the Assessment District:

All Public Street Lights
Lime Street Park
Palm Street Park and Rick Novak Community Center and Gym
Hesperia Lake Park, Camp Ground and Soccer Fields
Timberlane Park and Activity Center
Live Oak Park
Youth and Teen Center at Hercules Street
Percy Bakker Center
Maple Park
Hesperia Civic Plaza Park
Hesperia Community Park
Mojave River Junction
John Swisher Community Center
Harrison Exhibit Center

New facilities to meet the needs of existing and future populations are being planned and implementation (construction) will not begin until adequate funds have been accumulated through the levy of existing assessments.

Plans and specifications for all proposed future improvements will be prepared for each project in accordance with the implementation schedule recommended by the District Administrator (upon availability of funding) and reviewed and approved by the Board. All plans and specifications will be on file with the office of the District Secretary. All projects will be bid and awarded in accordance with applicable state laws governing the District.



3. ESTIMATE OF COSTS

3.1 Assessment District Budget

The cost of administration, maintenance, operations, and servicing of the improvements as described in the Plans and Specifications for Fiscal Year 2024/25 are summarized below.

Maintenance and Services	
Utilities	\$811,920
Maintenance	714,760
Fixed Assets/Equipment	155,000
Other Categories	<u>6,000</u>
Total: Maintenance and Services	\$1,687,680
Overhead	
Salaries and Benefits	\$1,282,321
Administrative Costs	9,000
District Administration and County Fees	<u>215,000</u>
Total: Overhead	\$1,506,321
Total Costs	\$3,194,001
Levy Adjustments	
Operating Reserve Fund Collection/(Contribution)	(\$1,206,521)
Hesperia Area Recreation District Foundation	(0.00)
Interest	<u>(5,000)</u>
Total: Levy Adjustments	(\$1,211,521)
Total Costs to be Assessed⁽¹⁾	\$1,982,480

⁽¹⁾ Net amount to be assessed by Hesperia Recreation and Park District, excludes county collection fee of \$0.30per parcel.

Assessments per Equivalent Benefit Unit are outlined in Section 4 of this Report.

4. ASSESSMENTS

The description of each lot or parcel is part of the records of the County Assessor of the County of San Bernardino (the “County”) and such records are, by reference, made part of this Report. The actual assessment and the amount of the assessment for Fiscal Year 2024/25 apportioned to each parcel as shown on the latest equalized roll at the County Assessor’s office are listed in Section 6 of this Report.

4.1 Method of Apportionment

Pursuant to the Act and Article XIII D of the Constitution of the State of California, all parcels that have special benefit conferred upon them as a result of the maintenance and operation of improvements, shall be identified and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the maintenance and operation of the improvements. Only parcels that receive direct special benefit are assessed, and each parcel is assessed in proportion to the estimated benefit received.

4.1.1 MAINTENANCE:

Each of the parks and facilities in the Assessment District serves all properties within the Assessment District and provides park capacity to residences, businesses, and vacant properties. Based on District studies of park usage, a single-family residence is considered as one equivalent benefit unit of capacity. Therefore, it is assigned a benefit unit of one (1). Multi-family units are assigned a benefit unit of two-thirds (0.67). Commercial parcels are assigned a benefit unit of one (1). Vacant parcels are assigned a benefit unit of one-half (0.50). This is based on the addition of future facilities and development of vacant land.

The assessment for each parcel or lot for maintenance is set at \$60.00 per Equivalent Benefit Unit.

4.1.2 LIGHTING:

Residential parcels are assigned a benefit unit of one (1). Vacant and commercial parcels are not assessed for lighting.

The assessment for each parcel or lot for lighting is set at \$4.00 per lot, excluding commercial and vacant parcels.

The Assessment District was formed and approved in compliance with Proposition 218. The assessment rate that was approved by a majority of voters through a ballot measure in 1997 and cannot be increased unless another ballot measure is successfully completed in accordance with Proposition 218.

The tables below show the Equivalent Benefit Units for each land use class.

MAINTENANCE ASSESSMENT

LAND USE CLASS	ASSIGNED EQUIVALENT BENEFIT UNITS
Single-Family Residence	One (1) Benefit Unit Per Parcel
Multi-Family Residence	Two-Thirds (0.67) Benefit Units Per Dwelling Unit
Commercial Property	One (1) Benefit Unit Per Parcel
Vacant Property	One-Half (0.50) Benefit Units Per Parcel

LIGHTING ASSESSMENT

LAND USE CLASS	ASSIGNED BENEFIT UNITS
Single-Family Residence	One (1) Benefit Unit Per Parcel
Multi-Family Residence	One (1) Benefit Unit Per Parcel
Commercial Property	Zero (0) Benefit Units Per Parcel
Vacant Property	Zero (0) Benefit Units Per Parcel

The table below shows the maximum assessment rates.

LAND USE CLASS	RECREATION AND PARK	LIGHTING ⁽¹⁾	COUNTY FEE	ANNUAL RATE
Single-Family Residence (Per Parcel)	\$60.00	\$4.00	\$0.30	\$64.30
Multi-Family Residence (Per Unit) ⁽¹⁾	40.00	4.00	0.30	44.30
Commercial Property (Per Parcel)	60.00	0.00	0.30	60.30
Vacant Property (Per Parcel)	30.00	0.00	0.30	30.30

⁽¹⁾ Assessment rates for multi-family residences are per parcel for Lighting.

5. ASSESSMENT DIAGRAM

The Assessment Diagram for this Assessment District has been submitted to the District Secretary in the format required under the provision of the Act and is incorporated into this report by reference. The lines and dimensions shown on the maps of the County Assessor for the current year are incorporated by reference herein and made part of this report.



6. ASSESSMENT ROLL

Assessor's parcel identification, for each lot or parcel within the District, shall be based on the County Assessor's secured roll data for the applicable year in which this Report is prepared and is incorporated herein by reference.

A listing of assessor's parcels assessed within the District for Fiscal Year 2024/25, along with the assessment amounts, is on file in the office of the City Clerk and incorporated herein by reference. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.



Hesperia Recreation & Park District

📍 16292 Lime Street, Hesperia Ca 92345

☎ Telephone (760) 244-5488

🌐 hesperiaparks.com

RESOLUTION NO. 24-05-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HESPERIA RECREATION AND PARK DISTRICT, CALIFORNIA, FOR APPROVAL OF THE ENGINEER'S REPORT REGARDING THE PROPOSED LEVY AND COLLECTION OF ASSESSMENTS FOR THE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT NO. 2, INCLUDING ALL ZONES, FOR FISCAL YEAR 2024/2025

WHEREAS, the Board of Directors of the Hesperia Recreation and Park District (hereafter referred to as the "Board of Directors") pursuant to the provisions of the *Landscape and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500)* (hereafter referred to as the "Act") did by previous Resolution, order the preparation of an Annual Report (hereafter referred to as the "Report") for the Hesperia Recreation and Park District, Landscape Maintenance District No. 2 (hereafter referred to as the "District"); and,

WHEREAS, there has now been presented to this Board of Directors the Report as required by *Chapter 1, Article 4, Section 22566* of said Act; and,

WHEREAS, this Board of Directors has carefully examined and reviewed the Report as presented and is satisfied with the Report, each and all of the budget items and documents as set forth therein, and is satisfied that the levy amounts, on a preliminary basis, have been spread in accordance with the special benefit received from the improvements, operation, maintenance and services to be performed within the District, as set forth in said Report.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

Section 1 That the above recitals are true and correct.

Section 2 That the Report as presented, consisting of the following:

- a. A Description of Improvements
- b. The Annual Budget (Costs and Expenses of Services, Operations and Maintenance)

BOARD OF DIRECTORS

President
Kelly J. Gregg
District 2
Representative

Vice President
James Roberts III
District 5
Representative

Director
Roman Aguilar III
District 4
Representative

Director
Shawna Irish
District 1
Representative

Director
Jose Gonzalez
District 3
Representative

is hereby approved and ordered to be filed in the Office of the District Secretary as a permanent record and to remain open to public inspection.

Section 3 That the District Secretary shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Report.

PASSED, APPROVED, AND ADOPTED this 8th day of May 2024.

Board President
Hesperia Recreation and Park District

District Secretary
Hesperia Recreation and Park District

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss.
HESPERIA RECREATION AND PARK DISTRICT)

I, Karabeth Garcia, District Secretary of the Hesperia Recreation and Park District, County of San Bernardino, State of California do hereby certify that the foregoing Resolution No. 24-05-04 was regularly adopted by the Board of Directors of said Hesperia Recreation and Park District at a regular meeting of said Board of Directors held on the 8th day of May 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

District Secretary
Hesperia Recreation and Park District

HESPERIA RECREATION AND PARK DISTRICT

Fiscal Year 2024/25 Engineer's Report For:

Landscape and Lighting Assessment District No. 2

April 2024

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

**HESPERIA RECREATION AND PARK DISTRICT
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT NO. 2**

**16292 Lime Street
Hesperia, California 92345
Phone - (760) 244-5488
Fax - (760) 244-2513**

BOARD OF DIRECTORS

Kelly Gregg, President

James Roberts III, Vice President

Roman Aguilar III, Director

Shawna Irish, Director

Jose Gonzalez, Director

DISTRICT STAFF

Calvin Louie, Acting General Manager

NBS

Pablo Perez, Client Services Director

Darrylanne Zarate, Project Manager

Christine Drazil, Financial Analyst

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1. EXECUTIVE SUMMARY

On April 10, 2024, the Board of Directors of the Hesperia Recreation and Park District (the “District”), State of California, under the Landscaping and Lighting Act of 1972 (the “Act”), adopted its Resolution Initiating Proceedings for the Annual Levy of Assessments, which directed NBS to prepare and file an annual report pertaining to the Hesperia Recreation and Park District’s Landscape and Lighting Assessment District No. 2 (the “Assessment District”) for Fiscal Year 2024/25.

The report includes a diagram for the Assessment District, showing the area and properties to be assessed, an assessment of the estimated costs of the maintenance, operations and servicing of the improvements, and the net amount upon all assessable lots and/or parcels within the Assessment District in proportion to the special benefit received.

The following assessment is made to cover the portion of the estimated costs of maintenance, operation, and servicing of the improvements to be paid by the assessable real property within the Assessment District in proportion to the special benefit received:

SUMMARY OF ASSESSMENT

Zone	FY 2024/25 Assessment	Zone	FY 2024/25 Assessment
A	\$10,930.05	B-1	\$5,100.00
B	11,735.68	C-1	6,625.00
C	11,263.00	D-1	7,860.00
D	15,817.75	E-1	8,835.00
E	1,200.00	F-1	100.00
F	3,243.24	G-1	4,440.00
G	4,951.92	H-1	1,430.00
H	13,003.02	I-1	20.00
I	600.00	J-1	2,700.00
J	18,600.00	K-1	17,472.00
K	43,736.76	L-1	16,514.00
L	1,000.00	M-1	180.00
M	43,678.44	N-1	50.00
N	23,000.00	O-1	20.00
O	8,064.00	P-1	3,080.00
P	5,063.00	Q-1	70.00
Q	11,152.00	R-1	10,115.60
R	3,800.00	S-1	520.00
S	13,875.00	T-1	10.00
T	66,600.00	U-1	10,080.00
U	4,440.00	V-1	10.00
V	5,986.00	W-1	10.00
W	207,600.00	X-1	10.00
X	900.00	Y-1	710.00
Y	8,670.00	A-2	5,700.00
Z	6,825.00	B-2	582.12
A-1	15,567.64		
Total		\$663,546.22⁽¹⁾	

⁽¹⁾ Actual assessment will be slightly different due to installment rounding.

The assessments for Fiscal Year 2024/25 will be levied in accordance with the assessment methodology as confirmed by the Board of Directors upon the formation of the Assessment District and are proportional to the special benefit received by each parcel. The amount to be assessed to each parcel is equal to or less than the maximum assessment allowed at the time of formation plus any allowable increase as described herein and which was approved by the property owners as required by Proposition 218.



2. PLANS AND SPECIFICATIONS

The Assessment District provides and ensures the continued maintenance, servicing, administration and operation of various landscaping improvements, and associated appurtenances located within the public right-of-way and dedicated easements within the boundaries of the Assessment District.

2.1 Description of Boundaries

Zone A is Tract 13423 and is generally bounded by Cromdale Road to the north, Cottonwood Avenue to the west, 11th Street to the east, and AT & SF Railroad to the south.

Zone B is Tract 14839 and is generally bounded by Palm Avenue to the north, vacant land and the California Aqueduct to the west, Maple Avenue to the east, and Cedar Street to the south.

Zone C is Tract 14372-1 and is generally bounded by W. Nolina Drive to the north, Palo Verde Drive to the west, Fuente Avenue to the east, and Sultana Street to the south.

Zone D is Tract 14182 and Tract 16564 and is generally bounded by Dartmouth Street to the north, Topaz Avenue to the west, Maple Avenue to the east, and Aspen Street to the south.

Zone E is Tract 14623 and is generally bounded by Main Street to the north, Mountain Vista Avenue to the west, Escondido Avenue to the east, and Mariposa Road to the south.

Zone F is Tract 11954 and is generally bounded by Palm Street to the north, Valley View Drive to the west, Fuente Avenue to the east, and Cedar Street to the south.

Zone G is Tract 15639 and is generally bounded by Tamarisk Avenue to the west, Maple Road to the east, and Mojave Street to the south.

Zone H is Tract 13306 and is generally bounded by J Street to the north, Topaz Avenue to the west, Maple Road to the east, and Muscatel Street to the south.

Zone I is along Mariposa Road and consists of Assessor's Parcel Numbers 3057-011-36-0000 and 3057-011-37-0000.

Zone J is Tract 13076 and is generally bounded by Cedar Street to the north, Escondido Avenue to the west, Fuente Avenue to the east, and Sage Street to the south.

Zone K is Tract 16252 and is generally bounded by Sultana Street to the north, Fuente Avenue to the west, Honeysuckle Avenue to the east, and Muscatel Street to the south.

Zone L is Tract 14372-1 and is generally bounded by Main Street to the north, Escondido Avenue to the west, Fuente Avenue the east, and Sultana Street to the south.

Zone M is Tract 16527 and is generally bounded by Main Street to the north, Topaz Street to the east, and Sultana Street to the south.

Zone N is Tract 16665 and is generally bounded by Mojave Street to the north, Datura Road to the west, Tamarisk Avenue to the east, and Live Oak Street to the south.

Zone O is Tract 16565 and is generally bounded by Muscatel Street to the north, Jagatai Street to the west, the California Aqueduct to the east, and Cedar Street to the south.

Zone P is Tracts 16591 and 17117 and is generally bounded by Muscatel Street to the north, the California Aqueduct to the west and to the south, and Tamarisk Avenue to the east.

Zone Q is Tract 16744 and is generally bounded by Sultana Street to the north, Escondido Avenue to the east, and Hollister Street to the south.

Zone R is Tract 15699 and is generally bounded by Farmington to the south, Dalscote Street to the north, and the California Aqueduct to the east.

Zone S is Tract 16614 and is generally bounded by Sultana Street to the south, Olive Street to the north, Topaz Avenue to the west, and Tamarisk Avenue to the east.

Zone T is Tract 16593 and is generally bounded by Cedar Street to the north, Bandicoot Trail to the east, Mesquite Street to the south, and Fuente Avenue to the west.

Zone U is Tract 16535 and is generally bounded by Cottonwood Avenue to the east and Farmington to the north.

Zone V is Tract 14073 and is generally bounded by Arrowhead Lake Road to the west and Mojave River to the east.

Zone W is Tract 16676 and Tract 17012 and is generally bounded by Escondido Avenue to the east, Cedar Street to the south, Muscatel Street to the north, and Palm Street to the west.

Zone X is Tract 14234 and is generally bounded by Cottonwood Avenue to the east, Maple Avenue to the west, and Farmington Street to the north.

Zone Y is Tract 16613 and is generally bounded by Topaz Avenue to the west, Tamarisk Avenue to the east, and Orange Street to the north.

Zone Z is Tract 16886 and is generally bounded by Topaz Avenue to the west, Tamarisk Avenue to the east, and Sultana Street to the north.

Zone A-1 is Tract 17107 and is generally bounded by Topaz Avenue to the south and Sultana Street to the east.

Zone B-1 is Tract 16659 and is generally bounded by Sultana Street to the north, Fuente Avenue to the east, Popo Avenue to the south, and Selters Way to the west.

Zone C-1 is Tract 17178 and is generally bounded by Topaz Avenue to the east, Tamarisk Avenue to the west and Courtney Street to the north.

Zone D-1 is Tract 17082 and is generally bounded by Hollister Avenue to the north and Well Road to the west.

Zone E-1 is Tract 17303 and is generally bounded by Sultana Street to the north and Jade Street to the east.

Zone F-1 is Tracts 16385, 16386 and 16789 and they are generally bound by Rancho Street to the North, Farmington Street to the south, and Crockett Avenue to the east.

Zone G-1 is Tract 16553 and is generally bounded by Muscatel Street to the north, Maple Avenue to the east, Palm Street to the south, and Tamarisk Avenue to the west.

Zone H-1 is Tract 16428 and is generally bounded by Farmington Street to the north, Cottonwood Avenue to the east, and Phoenix Way to the west.

Zone I-1 is Tract 16766 and is generally bounded by Muscatel Street to the north, Knight Avenue to the east, and Falcon court to the south.

Zone J-1 is Tract 16938 and is generally bounded by Ryeland Road to the north and Jenny Road to the south.

Zone K-1 is Tract 14744 and is generally bounded by Ranchero Street to the north, Primrose Avenue to the east, and Topaz Avenue to the west.

Zone L-1 is Tract 17441 and is generally bounded by Hollister Avenue to the north, Afton Avenue to the east, Muscatel Street to the south, and Escondido Avenue to the west.

Zone M-1 is Tract 17436 and is generally bounded by Oak Valley Street to the north, Hollister Avenue to the south, and Joshua Tree Avenue to the west.

Zone N-1 is Tract 17352 and is generally bounded by Willow Street to the north, 9th Avenue to the east, Live Oak Street to the south, and 11th Avenue to the west.

Zone O-1 is Tract 17305 and is generally bounded by 9th Avenue to the west and 11th Avenue to the east.

Zone P-1 is Tract 17291 and is generally bounded by Mesa Street to the north, Maple Avenue to the east, Mojave street to the south, and Topaz Avenue to the west.

Zone Q-1 is Tract 16751 and is generally bounded by “E” Street to the north, Sultana Street to the east, Knight Avenue to the south, and Hollister Avenue to the west.

Zone R-1 is Tract 16660 and is generally bounded by Palo Verde Avenue to the east, Sultana Street to the south, and Sultana Street to the west.

Zone S-1 is Tract 16767 and is generally bounded by Hollister Avenue to the north, Joshua Tree street to the east, and vacant land to the south and west.

Zone T-1 is Tract 16639 and is generally bounded by Live Oak Street to the north and Mt. Baldy Avenue to the east.

Zone U-1 is Tract 16965 and is generally bounded by Tamarisk Avenue to the east, Topaz Avenue to the west, and Courtney Street to the south.

Zone V-1 is Tract 17679 and is generally bounded by Hollister Street to the north, Escondido Avenue to the west, and Afton Avenue to the east.

Zone W-1 is Tract 17680 and is generally bounded by Joshua Tree Avenue to the east, Hollister Street to the south, and Knight Ave to the west.

Zone X-1 is Tract 17681 and is generally bounded by vacant land to the north, Afton Avenue to the east, and Hollister Street to the south.

Zone Y-1 is Tract 14937 and is generally bounded by Ranchero Street to the north, Ryeland Road to the south, and Crockett Avenue to the west.

Zone A-2 is Tract 19910 (Acero Cresta) and is generally bounded by Palm Street to the south and Maple Avenue to the east.

Zone B-2 is located at 17150 Smoke Tree Street and consists of APN 0410-121-16-0000.

Exhibits define the actual boundaries and maintenance areas of each zone within the Assessment District. These exhibits are on file and available for review at the office of the District Secretary and, in conjunction with the County of San Bernardino (the "County") Assessor's maps of the areas annexed, comprise the assessment diagrams for the respective zones. The County Assessor's maps are on file in the office of the County Assessor and are by reference made a part of this report to the same extent as if they were attached hereto.

2.2 Description of Improvements and Services

The improvements include the construction, operation, maintenance and servicing of landscaping, lighting and appurtenant facilities including, but not limited to, personnel, electrical energy, utilities such as water and gas, materials, contracting services, and other items necessary for the satisfactory operation of these services described as follows:

“Improvements provided within Landscape and Lighting Assessment District No. 2 may include, but are not limited to: ground cover, shrubs, plants and trees, local (in-Tract) parks, irrigation and drainage systems, streetlights, graffiti removal, entry monuments, and associated appurtenant facilities. Services provided include all necessary service, operations, administration and maintenance required to keep the above mentioned improvements in a healthy, vigorous and satisfactory condition.”

Reference is made to the plans and specifications for the improvements, which are on file with the District.

3. ESTIMATE OF COSTS

The costs of administration, maintenance, operations, and servicing the improvements are summarized on the following pages.

3.1 Zone A (Tract 13423) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$897.00	\$850.56
Street Lighting	<u>8,443.20</u>	<u>6,903.06</u>
Subtotal: Utility Costs	\$9,340.20	\$7,753.63
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	928.24	100.00
Contracted Maintenance Services	<u>9,282.36</u>	<u>9,300.00</u>
Subtotal: Maintenance Costs	\$10,210.60	\$9,400.00
Total: Services and Supplies	\$19,550.80	\$17,153.63
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$2,425.00	\$2,425.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$2,425.00	\$2,425.00
Grand Total: Expenses	\$21,975.80	\$19,578.63
<u>Revenue:</u>		
Special Assessments	\$10,930.05	\$10,930.05
Interest Earnings	40.00	40.00
Reserve Fund Contribution	11,005.75	8,608.58
Total: Revenues	\$21,975.80	\$19,578.63
<u>Zone Assessment:</u>		
Total Number of Benefit Units	321	321
Assessment Per Benefit Unit	\$34.05	\$34.05
Total: Zone Assessment	\$10,930.05	\$10,930.05
Maximum Assessment Per Benefit Unit	\$34.05	\$34.05
Zone Maximum Assessment	\$10,930.05	\$10,930.05

3.2 Zone B (Tract 14839) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$1,443.00	\$1,290.25
Street Lighting	<u>6,177.60</u>	<u>5,599.41</u>
Subtotal: Utility Costs	\$7,620.60	\$6,889.67
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	534.31	3,000.00
Contracted Maintenance Services	<u>5,343.12</u>	<u>5,400.00</u>
Subtotal: Maintenance Costs	\$5,877.43	\$8,400.00
Total: Services and Supplies	\$13,498.03	\$15,289.67
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$2,216.00	\$2,216.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$2,216.00	\$2,216.00
Grand Total: Expenses	\$15,714.03	\$17,505.67
<u>Revenue:</u>		
Special Assessments	\$11,735.68	\$11,735.68
Interest Earnings	62.00	62.00
Reserve Fund Contribution	3,916.35	307.99
Total: Revenues	\$15,714.03	\$12,105.67
<u>Zone Assessment:</u>		
Total Number of Benefit Units	88	88
Assessment Per Benefit Unit	\$133.36	\$133.36
Total: Zone Assessment	\$11,735.68	\$11,735.68
Maximum Assessment Per Benefit Unit	\$133.36	\$133.36
Zone Maximum Assessment	\$11,735.68	\$11,735.68

3.3 Zone C (Tract 14372-1) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$6,150.30	\$6,959.06
Street Lighting	<u>3,295.20</u>	<u>2,986.35</u>
Subtotal: Utility Costs	\$9,445.50	\$9,945.42
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	1,935.47	100.00
Contracted Maintenance Services	<u>19,354.68</u>	<u>19,560.00</u>
Subtotal: Maintenance Costs	\$21,290.15	\$19,660.00
Total: Services and Supplies	\$30,735.65	\$29,605.42
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$2,722.00	\$2,722.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$2,722.00	\$2,722.00
Grand Total: Expenses	\$33,457.65	\$32,327.42
<u>Revenue:</u>		
Special Assessments	\$11,263.00	\$11,263.00
Interest Earnings	39.00	39.00
Reserve Fund Contribution	22,155.65	21,025.42
Total: Revenues	\$33,457.65	\$32,327.42
<u>Zone Assessment:</u>		
Total Number of Benefit Units	140	140
Assessment Per Benefit Unit	\$80.45	\$80.45
Total: Zone Assessment	\$11,263.00	\$11,263.00
Maximum Assessment Per Benefit Unit	\$80.45	\$80.45
Zone Maximum Assessment	\$11,263.00	\$11,263.00

3.4 Zone D (Tract 14182 and 16564) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$2,975.70	\$1,703.93
Street Lighting	<u>4,530.00</u>	<u>3,837.18</u>
Subtotal: Utility Costs	\$7,505.70	\$5,541.11
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	466.67	100.00
Contracted Maintenance Services	<u>4,666.68</u>	<u>4,680.00</u>
Subtotal: Maintenance Costs	\$5,133.35	\$4,780.00
Total: Services and Supplies	\$12,639.05	\$10,321.11
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$2,070.00	\$2,070.00
Reserve Fund Collection	1,629.70	3,947.64
Total: Contingencies/Overhead	\$3,699.70	\$6,017.64
Grand Total: Expenses	\$16,338.75	\$16,338.75
<u>Revenue:</u>		
Special Assessments	\$15,817.75	\$15,817.75
Interest Earnings	521.00	521.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$16,338.75	\$16,338.75
<u>Zone Assessment:</u>		
Total Number of Benefit Units	155	155
Assessment Per Benefit Unit	\$102.05	\$102.05
Total: Zone Assessment	\$15,817.75	\$15,817.75
Maximum Assessment Per Benefit Unit	\$102.05	\$102.05
Zone Maximum Assessment	\$15,817.75	\$15,817.75

3.5 Zone E (Tract 14623) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>2,059.20</u>	<u>1,658.58</u>
Subtotal: Utility Costs	\$2,059.20	\$1,658.58
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$2,059.20	\$1,658.58
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$375.00	\$375.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$375.00	\$375.00
Grand Total: Expenses	\$2,434.20	\$2,033.58
<u>Revenue:</u>		
Special Assessments	\$1,200.00	\$1,200.00
Interest Earnings	18.00	18.00
Reserve Fund Contribution	1,216.20	815.58
Total: Revenues	\$2,434.20	\$2,033.58
<u>Zone Assessment:</u>		
Total Number of Benefit Units	10	10
Assessment Per Benefit Unit	\$120.00	\$120.00
Total: Zone Assessment	\$1,200.00	\$1,200.00
Maximum Assessment Per Benefit Unit	\$120.00	\$120.00
Zone Maximum Assessment	\$1,200.00	\$1,200.00

3.6 Zone F (Tract 11954) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>6,177.60</u>	<u>5,599.41</u>
Subtotal: Utility Costs	\$6,177.60	\$5,599.41
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$6,177.60	\$5,599.41
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$1,125.00	\$1,125.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$1,125.00	\$1,125.00
Grand Total: Expenses	\$7,302.60	\$6,724.41
<u>Revenue:</u>		
Special Assessments	\$3,243.24	\$3,243.24
Interest Earnings	28.00	28.00
Reserve Fund Contribution	4,031.36	3,453.17
Total: Revenues	\$7,302.60	\$6,724.41
<u>Zone Assessment:</u>		
Total Number of Benefit Units	231	231
Assessment Per Benefit Unit	\$14.04	\$14.04
Total: Zone Assessment	\$3,243.24	\$3,243.24
Maximum Assessment Per Benefit Unit	\$14.04	\$14.04
Zone Maximum Assessment	\$3,243.24	\$3,243.24

3.7 Zone G (Tract 15639) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$1,121.90	\$850.88
Street Lighting	<u>1,029.60</u>	<u>1,015.29</u>
Subtotal: Utility Costs	\$2,151.50	\$1,866.17
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	376.61	0.00
Contracted Maintenance Services	<u>3,766.08</u>	<u>3,780.00</u>
Subtotal: Maintenance Costs	\$4,142.69	\$3,780.00
Total: Services and Supplies	\$6,294.19	\$5,646.17
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$974.00	\$974.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$974.00	\$974.00
Grand Total: Expenses	\$7,268.19	\$6,620.17
<u>Revenue:</u>		
Special Assessments	\$4,951.92	\$4,951.92
Interest Earnings	33.00	33.00
Reserve Fund Contribution	2,283.27	1,635.25
Total: Revenues	\$7,268.19	\$6,620.17
<u>Zone Assessment:</u>		
Total Number of Benefit Units	47	47
Assessment Per Benefit Unit	\$105.36	\$105.36
Total: Zone Assessment	\$4,951.92	\$4,951.92
Maximum Assessment Per Benefit Unit	\$105.36	\$105.36
Zone Maximum Assessment	\$4,951.92	\$4,951.92

3.8 Zone H (Tract 13306) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$3,497.00	\$2,420.15
Street Lighting	<u>4,118.40</u>	<u>3,830.58</u>
Subtotal: Utility Costs	\$7,615.40	\$6,250.73
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	475.67	200.00
Contracted Maintenance Services	<u>4,756.68</u>	<u>4,800.00</u>
Subtotal: Maintenance Costs	\$5,232.35	\$5,000.00
Total: Services and Supplies	\$12,847.75	\$11,250.73
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$2,093.00	\$2,093.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$2,093.00	\$2,093.00
Grand Total: Expenses	\$14,940.75	\$13,343.73
<u>Revenue:</u>		
Special Assessments	\$13,003.02	\$13,003.02
Interest Earnings	113.00	113.00
Reserve Fund Contribution	1,824.73	227.71
Total: Revenues	\$14,940.75	\$13,343.73
<u>Zone Assessment:</u>		
Total Number of Benefit Units	159	159
Assessment Per Benefit Unit	\$81.78	\$81.78
Total: Zone Assessment	\$13,003.02	\$13,003.02
Maximum Assessment Per Benefit Unit	\$81.78	\$81.78
Zone Maximum Assessment	\$13,003.02	\$13,003.02

3.9 Zone I (APN 3057-011-36-0000 & 3057-011-37-0000) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>823.20</u>	<u>623.01</u>
Subtotal: Utility Costs	\$823.20	\$623.01
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$823.20	\$623.01
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$150.00	\$150.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$150.00	\$150.00
Grand Total: Expenses	\$973.20	\$773.01
<u>Revenue:</u>		
Special Assessments	\$600.00	\$600.00
Interest Earnings	15.00	15.00
Reserve Fund Contribution	358.20	158.01
Total: Revenues	\$973.20	\$773.01
<u>Zone Assessment:</u>		
Total Number of Benefit Units	2	2
Assessment Per Benefit Unit	\$300.00	\$300.00
Total: Zone Assessment	\$600.00	\$600.00
Maximum Assessment Per Benefit Unit	\$839.12	\$855.90
Zone Maximum Assessment	\$1,678.24	\$1,711.80

3.10 Zone J (Tract 13706) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$5,774.60	\$5,172.91
Street Lighting	<u>10,089.60</u>	<u>9,145.72</u>
Subtotal: Utility Costs	\$15,864.20	\$14,318.63
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	469.32	350.00
Contracted Maintenance Services	<u>4,693.20</u>	<u>4,800.00</u>
Subtotal: Maintenance Costs	\$5,162.52	\$5,150.00
Total: Services and Supplies	\$21,026.72	\$19,468.63
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	75,000.00	75,000.00
Equipment	0.00	0.00
Total: Fixed Assets	\$75,000.00	\$75,000.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$3,553.00	\$3,553.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$3,553.00	\$3,553.00
Grand Total: Expenses	\$99,579.72	\$98,021.63
<u>Revenue:</u>		
Special Assessments	\$18,600.00	\$18,600.00
Interest Earnings	836.00	836.00
Reserve Fund Contribution	80,143.72	78,585.63
Total: Revenues	\$99,579.72	\$98,021.63
<u>Zone Assessment:</u>		
Total Number of Benefit Units	200	200
Assessment Per Benefit Unit	\$93.00	\$93.00
Total: Zone Assessment	\$18,600.00	\$18,600.00
Maximum Assessment Per Benefit Unit	\$202.90	\$206.96
Zone Maximum Assessment	\$40,580.00	\$41,392.00

3.11 Zone K (Tract 16252) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$16,053.70	\$19,875.62
Street Lighting	<u>21,210.00</u>	<u>19,696.46</u>
Subtotal: Utility Costs	\$37,263.70	\$39,572.08
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	1,088.30	2,000.00
Contracted Maintenance Services	<u>10,883.04</u>	<u>10,920.00</u>
Subtotal: Maintenance Costs	\$11,971.34	\$12,920.00
Total: Services and Supplies	\$49,235.04	\$52,492.08
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	26,000.00	26,000.00
Equipment	0.00	0.00
Total: Fixed Assets	\$26,000.00	\$26,000.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$8,288.00	\$8,288.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$8,288.00	\$8,288.00
Grand Total: Expenses	\$83,523.04	\$86,780.08
<u>Revenue:</u>		
Special Assessments	\$43,736.76	\$43,736.76
Interest Earnings	566.00	566.00
Reserve Fund Contribution	39,220.28	42,477.32
Total: Revenues	\$83,523.04	\$86,780.08
<u>Zone Assessment:</u>		
Total Number of Benefit Units	324	324
Assessment Per Benefit Unit	\$134.99	\$134.99
Total: Zone Assessment	\$43,736.76	\$43,736.76
Maximum Assessment Per Benefit Unit	\$195.76	\$199.68
Zone Maximum Assessment	\$63,426.24	\$64,696.32

3.12 Zone L (Tract 14372-1) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>1,441.20</u>	<u>1,090.03</u>
Subtotal: Utility Costs	\$1,441.20	\$1,090.03
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$1,441.20	\$1,090.03
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$262.00	\$262.00
Reserve Fund Collection	1,617.80	368.97
Total: Contingencies/Overhead	\$1,879.80	\$630.97
Grand Total: Expenses	\$3,321.00	\$1,721.00
<u>Revenue:</u>		
Special Assessments	\$2,600.00	\$1,000.00
Interest Earnings	721.00	721.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$3,321.00	\$1,721.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	100	100
Assessment Per Benefit Unit	\$26.00	\$10.00
Total: Zone Assessment	\$2,600.00	\$1,000.00
Maximum Assessment Per Benefit Unit	\$224.81	\$229.31
Zone Maximum Assessment	\$22,481.00	\$22,931.00

3.13 Zone M (Tract 16527) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$15,237.30	\$10,615.00
Street Lighting	<u>7,207.20</u>	<u>6,838.38</u>
Subtotal: Utility Costs	\$22,444.50	\$17,453.38
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	2,516.92	1,000.00
Contracted Maintenance Services	<u>25,169.16</u>	<u>25,200.00</u>
Subtotal: Maintenance Costs	\$27,686.08	\$26,200.00
Total: Services and Supplies	\$50,130.58	\$43,653.38
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	50,000.00	50,000.00
Equipment	0.00	0.00
Total: Fixed Assets	\$50,000.00	\$50,000.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$7,872.00	\$7,872.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$7,872.00	\$7,872.00
Grand Total: Expenses	\$108,002.58	\$101,525.38
<u>Revenue:</u>		
Special Assessments	\$43,678.44	\$43,678.44
Interest Earnings	432.00	432.00
Reserve Fund Contribution	63,892.14	57,414.94
Total: Revenues	\$108,002.58	\$101,525.38
<u>Zone Assessment:</u>		
Total Number of Benefit Units	234	234
Assessment Per Benefit Unit	\$186.66	\$186.66
Total: Zone Assessment	\$43,678.44	\$43,678.44
Maximum Assessment Per Benefit Unit	\$210.21	\$214.42
Zone Maximum Assessment	\$49,189.14	\$50,174.28

3.14 Zone N (Tract 16665) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$7,996.30	\$6,834.74
Street Lighting	<u>8,030.40</u>	<u>7,397.43</u>
Subtotal: Utility Costs	\$16,026.70	\$14,232.18
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	551.09	0.00
Contracted Maintenance Services	<u>5,510.88</u>	<u>5,580.00</u>
Subtotal: Maintenance Costs	\$6,061.97	\$5,580.00
Total: Services and Supplies	\$22,088.67	\$19,812.18
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	25,000.00	25,000.00
Equipment	0.00	0.00
Total: Fixed Assets	\$25,000.00	\$25,000.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$3,681.00	\$3,681.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$3,681.00	\$3,681.00
Grand Total: Expenses	\$50,769.67	\$48,493.18
<u>Revenue:</u>		
Special Assessments	\$25,437.08	\$23,000.00
Interest Earnings	292.00	292.00
Reserve Fund Contribution	25,040.59	25,201.18
Total: Revenues	\$50,769.67	\$48,493.18
<u>Zone Assessment:</u>		
Total Number of Benefit Units	92	92
Assessment Per Benefit Unit	\$276.49	\$250.00
Total: Zone Assessment	\$25,437.08	\$23,000.00
Maximum Assessment Per Benefit Unit	\$311.37	\$317.60
Zone Maximum Assessment	\$28,646.04	\$29,219.20

3.15 Zone O (Tract 16565) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$1,492.40	\$1,976.03
Street Lighting	<u>4,941.60</u>	<u>4,479.52</u>
Subtotal: Utility Costs	\$6,434.00	\$6,455.55
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	80.11	500.00
Contracted Maintenance Services	<u>801.12</u>	<u>801.00</u>
Subtotal: Maintenance Costs	\$881.23	\$1,301.00
Total: Services and Supplies	\$7,315.23	\$7,756.55
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$1,278.00	\$1,278.00
Reserve Fund Collection	1,156.22	0.00
Total: Contingencies/Overhead	\$2,434.22	\$1,278.00
Grand Total: Expenses	\$9,749.45	\$9,034.55
<u>Revenue:</u>		
Special Assessments	\$9,459.45	\$8,064.00
Interest Earnings	290.00	290.00
Reserve Fund Contribution	0.00	680.55
Total: Revenues	\$9,749.45	\$9,034.55
<u>Zone Assessment:</u>		
Total Number of Benefit Units	63	63
Assessment Per Benefit Unit	\$150.15	\$128.00
Total: Zone Assessment	\$9,459.45	\$8,064.00
Maximum Assessment Per Benefit Unit	\$299.56	\$305.55
Zone Maximum Assessment	\$18,872.28	\$19,249.65

3.16 Zone P (Tracts 16591 and 17117) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>1,441.20</u>	<u>1,306.54</u>
Subtotal: Utility Costs	\$1,441.20	\$1,306.54
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$1,441.20	\$1,306.54
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$262.00	\$262.00
Reserve Fund Collection	8,939.80	4,011.46
Total: Contingencies/Overhead	\$9,201.80	\$4,273.46
Grand Total: Expenses	\$10,643.00	\$5,580.00
<u>Revenue:</u>		
Special Assessments	\$10,126.00	\$5,063.00
Interest Earnings	517.00	517.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$10,643.00	\$5,580.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	122	122
Assessment Per Benefit Unit	\$83.00	\$41.50
Total: Zone Assessment	\$10,126.00	\$5,063.00
Maximum Assessment Per Benefit Unit	\$266.25	\$271.57
Zone Maximum Assessment	\$32,482.50	\$33,131.54

3.17 Zone Q (Tract 16744) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$2,358.20	\$4,018.08
Street Lighting	<u>5,354.40</u>	<u>4,852.83</u>
Subtotal: Utility Costs	\$7,712.60	\$8,870.91
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	331.61	100.00
Contracted Maintenance Services	<u>3,316.08</u>	<u>3,360.00</u>
Subtotal: Maintenance Costs	\$3,647.69	\$3,460.00
Total: Services and Supplies	\$11,360.29	\$12,330.91
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$1,898.00	\$1,898.00
Reserve Fund Collection	239.71	0.00
Total: Contingencies/Overhead	\$2,137.71	\$1,898.00
Grand Total: Expenses	\$13,498.00	\$14,228.91
<u>Revenue:</u>		
Special Assessments	\$13,120.00	\$11,152.00
Interest Earnings	378.00	378.00
Reserve Fund Contribution	0.00	2,698.91
Total: Revenues	\$13,498.00	\$14,228.91
<u>Zone Assessment:</u>		
Total Number of Benefit Units	82	82
Assessment Per Benefit Unit	\$160.00	\$136.00
Total: Zone Assessment	\$13,120.00	\$11,152.00
Maximum Assessment Per Benefit Unit	\$285.52	\$291.23
Zone Maximum Assessment	\$23,412.64	\$23,880.86

3.18 Zone R (Tract 15699) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>1,029.60</u>	<u>933.23</u>
Subtotal: Utility Costs	\$1,029.60	\$933.23
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$1,029.60	\$933.23
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$2,372.00	\$2,372.00
Reserve Fund Collection	2,593.40	827.77
Total: Contingencies/Overhead	\$4,965.40	\$3,199.77
Grand Total: Expenses	\$5,995.00	\$4,133.00
<u>Revenue:</u>		
Special Assessments	\$5,662.00	\$3,800.00
Interest Earnings	333.00	333.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$5,995.00	\$4,133.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	19	19
Assessment Per Benefit Unit	\$298.00	\$200.00
Total: Zone Assessment	\$5,662.00	\$3,800.00
Maximum Assessment Per Benefit Unit	\$436.31	\$445.04
Zone Maximum Assessment	\$8,289.89	\$8,455.76

3.19 Zone S (Tract 16614) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$7,133.10	\$5,658.72
Street Lighting	<u>4,530.00</u>	<u>4,310.71</u>
Subtotal: Utility Costs	\$11,663.10	\$9,969.44
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	466.98	500.00
Contracted Maintenance Services	<u>4,669.80</u>	<u>4,740.00</u>
Subtotal: Maintenance Costs	\$5,136.78	\$5,240.00
Total: Services and Supplies	\$16,799.88	\$15,209.44
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$2,765.00	\$2,765.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$2,765.00	\$2,765.00
Grand Total: Expenses	\$19,564.88	\$17,974.44
<u>Revenue:</u>		
Special Assessments	\$13,875.00	\$13,875.00
Interest Earnings	362.00	362.00
Reserve Fund Contribution	5,327.88	3,737.44
Total: Revenues	\$19,564.88	\$17,974.44
<u>Zone Assessment:</u>		
Total Number of Benefit Units	111	111
Assessment Per Benefit Unit	\$125.00	\$125.00
Total: Zone Assessment	\$13,875.00	\$13,875.00
Maximum Assessment Per Benefit Unit	\$237.79	\$242.55
Zone Maximum Assessment	\$26,394.69	\$26,923.05

3.20 Zone T (Tract 16593) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$10,255.70	\$7,178.38
Street Lighting	<u>11,943.60</u>	<u>10,931.16</u>
Subtotal: Utility Costs	\$22,199.30	\$18,109.54
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	3,984.85	1,000.00
Contracted Maintenance Services	<u>39,848.52</u>	<u>39,900.00</u>
Subtotal: Maintenance Costs	\$43,833.37	\$40,900.00
Total: Services and Supplies	\$66,032.67	\$59,009.54
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	100,000.00	100,000.00
Equipment	0.00	0.00
Total: Fixed Assets	\$100,000.00	\$100,000.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$10,229.00	\$10,229.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$10,229.00	\$10,229.00
Grand Total: Expenses	\$176,261.67	\$169,238.54
<u>Revenue:</u>		
Special Assessments	\$66,600.00	\$66,600.00
Interest Earnings	1,213.00	1,213.00
Reserve Fund Contribution	108,448.67	101,425.54
Total: Revenues	\$176,261.67	\$169,238.54
<u>Zone Assessment:</u>		
Total Number of Benefit Units	222	222
Assessment Per Benefit Unit	\$300.00	\$300.00
Total: Zone Assessment	\$66,600.00	\$66,600.00
Maximum Assessment Per Benefit Unit	\$412.27	\$420.51
Zone Maximum Assessment	\$91,523.94	\$93,353.22

3.21 Zone U (Tract 16535) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$226.20	\$1,198.64
Street Lighting	<u>1,029.60</u>	<u>1,035.27</u>
Subtotal: Utility Costs	\$1,255.80	\$2,233.91
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	250.81	0.00
Contracted Maintenance Services	<u>2,508.12</u>	<u>2,520.00</u>
Subtotal: Maintenance Costs	\$2,758.93	\$2,520.00
Total: Services and Supplies	\$4,014.73	\$4,753.91
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$624.00	\$624.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$624.00	\$624.00
Grand Total: Expenses	\$4,638.73	\$5,377.91
<u>Revenue:</u>		
Special Assessments	\$4,440.00	\$4,440.00
Interest Earnings	192.00	192.00
Reserve Fund Contribution	6.73	745.91
Total: Revenues	\$4,638.73	\$5,377.91
<u>Zone Assessment:</u>		
Total Number of Benefit Units	24	24
Assessment Per Benefit Unit	\$185.00	\$185.00
Total: Zone Assessment	\$4,440.00	\$4,440.00
Maximum Assessment Per Benefit Unit	\$478.57	\$488.14
Zone Maximum Assessment	\$11,485.68	\$11,715.36

3.22 Zone V (Tract 14073) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$1,522.30	\$0.00
Street Lighting	<u>2,677.20</u>	<u>2,528.11</u>
Subtotal: Utility Costs	\$4,199.50	\$2,528.11
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	49.00	50.00
Contracted Maintenance Services	<u>489.96</u>	<u>540.00</u>
Subtotal: Maintenance Costs	\$538.96	\$590.00
Total: Services and Supplies	\$4,738.46	\$3,118.11
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	50,000.00	50,000.00
Equipment	0.00	0.00
Total: Fixed Assets	\$50,000.00	\$50,000.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$821.00	\$821.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$821.00	\$821.00
Grand Total: Expenses	\$55,559.46	\$53,939.11
<u>Revenue:</u>		
Special Assessments	\$5,986.00	\$5,986.00
Interest Earnings	762.00	762.00
Reserve Fund Contribution	48,811.46	47,191.11
Total: Revenues	\$55,559.46	\$53,939.11
<u>Zone Assessment:</u>		
Total Number of Benefit Units	82	82
Assessment Per Benefit Unit	\$73.00	\$73.00
Total: Zone Assessment	\$5,986.00	\$5,986.00
Maximum Assessment Per Benefit Unit	\$526.46	\$536.99
Zone Maximum Assessment	\$43,169.72	\$44,033.18

3.23 Zone W (Tracts 16676 and 17012) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$102,775.40	\$74,895.44
Street Lighting	<u>23,062.80</u>	<u>30,182.61</u>
Subtotal: Utility Costs	\$125,838.20	\$105,078.05
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	9,765.88	10,500.00
Contracted Maintenance Services	<u>97,658.76</u>	<u>97,800.00</u>
Subtotal: Maintenance Costs	\$107,424.64	\$108,300.00
Total: Services and Supplies	\$233,262.84	\$213,378.05
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	200,000.00	200,000.00
Equipment	0.00	0.00
Total: Fixed Assets	\$200,000.00	\$200,000.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$52,012.00	\$52,012.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$52,012.00	\$52,012.00
Grand Total: Expenses	\$485,274.84	\$465,390.05
<u>Revenue:</u>		
Special Assessments	\$231,256.02	\$207,600.00
Interest Earnings	4,017.00	4,017.00
Reserve Fund Contribution	250,001.82	253,773.05
Total: Revenues	\$485,274.84	\$465,390.05
<u>Zone Assessment:</u>		
Total Number of Benefit Units	1,038	1,038
Assessment Per Benefit Unit	\$222.79	\$200.00
Total: Zone Assessment	\$231,256.02	\$207,600.00
Maximum Assessment Per Benefit Unit	\$335.30	\$342.01
Zone Maximum Assessment	\$348,041.40	\$355,006.38

3.24 Zone X (Tract 14234) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>1,029.60</u>	<u>933.23</u>
Subtotal: Utility Costs	\$1,029.60	\$933.23
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$1,029.60	\$933.23
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$187.00	\$187.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$187.00	\$187.00
Grand Total: Expenses	\$1,216.60	\$1,120.23
<u>Revenue:</u>		
Special Assessments	\$900.00	\$900.00
Interest Earnings	48.00	48.00
Reserve Fund Contribution	268.60	172.23
Total: Revenues	\$1,216.60	\$1,120.23
<u>Zone Assessment:</u>		
Total Number of Benefit Units	30	30
Assessment Per Benefit Unit	\$30.00	\$30.00
Total: Zone Assessment	\$900.00	\$900.00
Maximum Assessment Per Benefit Unit	\$68.55	\$69.92
Zone Maximum Assessment	\$2,056.50	\$2,097.60

3.25 Zone Y (Tract 16613) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$3,099.20	\$1,606.53
Street Lighting	<u>2,059.20</u>	<u>1,970.14</u>
Subtotal: Utility Costs	\$5,158.40	\$3,576.67
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	318.37	318.00
Contracted Maintenance Services	<u>3,183.72</u>	<u>3,240.00</u>
Subtotal: Maintenance Costs	\$3,502.09	\$3,558.00
Total: Services and Supplies	\$8,660.49	\$7,134.67
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$1,402.00	\$1,402.00
Reserve Fund Collection	410.51	406.33
Total: Contingencies/Overhead	\$1,812.51	\$1,808.33
Grand Total: Expenses	\$10,473.00	\$8,943.00
<u>Revenue:</u>		
Special Assessments	\$10,200.00	\$8,670.00
Interest Earnings	273.00	273.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$10,473.00	\$8,943.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	51	51
Assessment Per Benefit Unit	\$200.00	\$170.00
Total: Zone Assessment	\$10,200.00	\$8,670.00
Maximum Assessment Per Benefit Unit	\$344.92	\$351.81
Zone Maximum Assessment	\$17,590.92	\$17,942.31

3.26 Zone Z (Tract 16886) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>1,441.20</u>	<u>1,306.54</u>
Subtotal: Utility Costs	\$1,441.20	\$1,306.54
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	274.34	100.00
Contracted Maintenance Services	<u>2,743.44</u>	<u>2,760.00</u>
Subtotal: Maintenance Costs	\$3,017.78	\$2,860.00
Total: Services and Supplies	\$4,458.98	\$4,166.54
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$698.00	\$698.00
Reserve Fund Collection	4,997.02	2,364.46
Total: Contingencies/Overhead	\$5,695.02	\$3,062.46
Grand Total: Expenses	\$10,154.00	\$7,229.00
<u>Revenue:</u>		
Special Assessments	\$9,750.00	\$6,825.00
Interest Earnings	404.00	404.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$10,154.00	\$7,229.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	65	65
Assessment Per Benefit Unit	\$150.00	\$105.00
Total: Zone Assessment	\$9,750.00	\$6,825.00
Maximum Assessment Per Benefit Unit	\$305.73	\$311.84
Zone Maximum Assessment	\$19,872.45	\$20,269.60

3.27 Zone A-1 (Tract 17107) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$8,310.90	\$5,270.96
Street Lighting	<u>2,059.20</u>	<u>2,177.14</u>
Subtotal: Utility Costs	\$10,370.10	\$7,448.10
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	420.46	420.00
Contracted Maintenance Services	<u>4,204.56</u>	<u>4,260.00</u>
Subtotal: Maintenance Costs	\$4,625.02	\$4,680.00
Total: Services and Supplies	\$14,995.12	\$12,128.10
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$2,440.00	\$2,440.00
Reserve Fund Collection	0.00	1,357.54
Total: Contingencies/Overhead	\$2,440.00	\$3,797.54
Grand Total: Expenses	\$17,435.12	\$15,925.64
<u>Revenue:</u>		
Special Assessments	\$15,567.64	\$15,567.64
Interest Earnings	358.00	358.00
Reserve Fund Contribution	6,509.48	0.00
Total: Revenues	\$22,435.12	\$15,925.64
<u>Zone Assessment:</u>		
Total Number of Benefit Units	44	44
Assessment Per Benefit Unit	\$353.81	\$353.81
Total: Zone Assessment	\$15,567.64	\$15,567.64
Maximum Assessment Per Benefit Unit	\$511.28	\$521.50
Zone Maximum Assessment	\$22,496.32	\$22,946.00

3.28 Zone B-1 (Tract 16659) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$1,596.40	\$1,192.12
Street Lighting	<u>618.00</u>	<u>652.09</u>
Subtotal: Utility Costs	\$2,214.40	\$1,844.21
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	250.69	251.00
Contracted Maintenance Services	<u>2,506.92</u>	<u>2,520.00</u>
Subtotal: Maintenance Costs	\$2,757.61	\$2,771.00
Total: Services and Supplies	\$4,972.01	\$4,615.21
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$779.00	\$779.00
Reserve Fund Collection	962.99	0.00
Total: Contingencies/Overhead	\$1,741.99	\$779.00
Grand Total: Expenses	\$6,714.00	\$5,394.21
<u>Revenue:</u>		
Special Assessments	\$6,426.00	\$5,100.00
Interest Earnings	288.00	288.00
Reserve Fund Contribution	0.00	6.21
Total: Revenues	\$6,714.00	\$5,394.21
<u>Zone Assessment:</u>		
Total Number of Benefit Units	34	34
Assessment Per Benefit Unit	\$189.00	\$150.00
Total: Zone Assessment	\$6,426.00	\$5,100.00
Maximum Assessment Per Benefit Unit	\$452.56	\$461.61
Zone Maximum Assessment	\$15,387.04	\$15,694.74

3.29 Zone C-1 (Tract 17178) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$2,507.70	\$2,626.63
Street Lighting	<u>2,265.60</u>	<u>3,078.96</u>
Subtotal: Utility Costs	\$4,773.30	\$5,705.59
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	188.71	189.00
Contracted Maintenance Services	<u>1,887.12</u>	<u>1,920.00</u>
Subtotal: Maintenance Costs	\$2,075.83	\$2,109.00
Total: Services and Supplies	\$6,849.13	\$7,814.59
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$1,134.00	\$1,134.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$1,134.00	\$1,134.00
Grand Total: Expenses	\$7,983.13	\$8,948.59
<u>Revenue:</u>		
Special Assessments	\$7,367.00	\$6,625.00
Interest Earnings	290.00	290.00
Reserve Fund Contribution	326.13	2,033.59
Total: Revenues	\$7,983.13	\$8,948.59
<u>Zone Assessment:</u>		
Total Number of Benefit Units	53	53
Assessment Per Benefit Unit	\$139.00	\$125.00
Total: Zone Assessment	\$7,367.00	\$6,625.00
Maximum Assessment Per Benefit Unit	\$377.09	\$384.64
Zone Maximum Assessment	\$19,985.77	\$20,385.92

3.30 Zone D-1 (Tract 17082) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$3,346.20	\$2,673.72
Street Lighting	<u>1,441.20</u>	<u>1,408.92</u>
Subtotal: Utility Costs	\$4,787.40	\$4,082.64
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	238.01	100.00
Contracted Maintenance Services	<u>2,380.08</u>	<u>2,400.00</u>
Subtotal: Maintenance Costs	\$2,618.09	\$2,500.00
Total: Services and Supplies	\$7,405.49	\$6,582.64
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$1,203.00	\$1,203.00
Reserve Fund Collection	0.00	180.36
Total: Contingencies/Overhead	\$1,203.00	\$1,383.36
Grand Total: Expenses	\$8,608.49	\$7,966.00
<u>Revenue:</u>		
Special Assessments	\$7,860.00	\$7,860.00
Interest Earnings	106.00	106.00
Reserve Fund Contribution	642.49	0.00
Total: Revenues	\$8,608.49	\$7,966.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	30	30
Assessment Per Benefit Unit	\$262.00	\$262.00
Total: Zone Assessment	\$7,860.00	\$7,860.00
Maximum Assessment Per Benefit Unit	\$483.44	\$493.11
Zone Maximum Assessment	\$14,503.20	\$14,793.30

3.31 Zone E-1 (Tract 17303) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$2,115.13
Street Lighting	<u>2,265.60</u>	<u>2,239.79</u>
Subtotal: Utility Costs	\$2,265.60	\$4,354.92
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	396.13	0.00
Contracted Maintenance Services	<u>3,961.32</u>	<u>3,961.00</u>
Subtotal: Maintenance Costs	\$4,357.45	\$3,961.00
Total: Services and Supplies	\$6,623.05	\$8,315.92
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$412.00	\$412.00
Reserve Fund Collection	3,019.09	527.08
Total: Contingencies/Overhead	\$3,431.09	\$939.08
Grand Total: Expenses	\$10,054.14	\$9,255.00
<u>Revenue:</u>		
Special Assessments	\$9,634.14	\$8,835.00
Interest Earnings	420.00	420.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$10,054.14	\$9,255.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	57	57
Assessment Per Benefit Unit	\$169.02	\$155.00
Total: Zone Assessment	\$9,634.14	\$8,835.00
Maximum Assessment Per Benefit Unit	\$383.76	\$391.44
Zone Maximum Assessment	\$21,874.32	\$22,312.08

3.32 Zone F-1 (Tracts 16385,16386 and 16789) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>0.00</u>	<u>0.00</u>
Subtotal: Utility Costs	\$0.00	\$0.00
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$0.00	\$0.00
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$0.00	\$0.00
Reserve Fund Collection	138.00	138.00
Total: Contingencies/Overhead	\$138.00	\$138.00
Grand Total: Expenses	\$138.00	\$138.00
<u>Revenue:</u>		
Special Assessments	\$100.00	\$100.00
Interest Earnings	38.00	38.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$138.00	\$138.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	10	10
Assessment Per Benefit Unit	\$10.00	\$10.00
Total: Zone Assessment	\$100.00	\$100.00
Maximum Assessment Per Benefit Unit	\$221.93	\$226.37
Zone Maximum Assessment	\$2,219.30	\$2,263.70

3.33 Zone G-1 (Tract 16553) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$1,371.50	\$1,569.58
Street Lighting	<u>618.00</u>	<u>664.09</u>
Subtotal: Utility Costs	\$1,989.50	\$2,233.67
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	156.38	156.00
Contracted Maintenance Services	<u>1,563.84</u>	<u>1,620.00</u>
Subtotal: Maintenance Costs	\$1,720.22	\$1,776.00
Total: Services and Supplies	\$3,709.72	\$4,009.67
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$591.00	\$591.00
Reserve Fund Collection	1,595.28	185.33
Total: Contingencies/Overhead	\$2,186.28	\$776.33
Grand Total: Expenses	\$5,896.00	\$4,786.00
<u>Revenue:</u>		
Special Assessments	\$5,550.00	\$4,440.00
Interest Earnings	346.00	346.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$5,896.00	\$4,786.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	37	37
Assessment Per Benefit Unit	\$150.00	\$120.00
Total: Zone Assessment	\$5,550.00	\$4,440.00
Maximum Assessment Per Benefit Unit	\$396.89	\$404.83
Zone Maximum Assessment	\$14,684.93	\$14,978.71

3.34 Zone H-1 (Tract 16428) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$990.60	\$0.00
Street Lighting	<u>618.00</u>	<u>559.96</u>
Subtotal: Utility Costs	\$1,608.60	\$559.96
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$1,608.60	\$559.96
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$279.00	\$279.00
Reserve Fund Collection	0.00	707.04
Total: Contingencies/Overhead	\$279.00	\$986.04
Grand Total: Expenses	\$1,887.60	\$1,546.00
<u>Revenue:</u>		
Special Assessments	\$1,430.00	\$1,430.00
Interest Earnings	116.00	116.00
Reserve Fund Contribution	341.60	0.00
Total: Revenues	\$1,887.60	\$1,546.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	13	13
Assessment Per Benefit Unit	\$110.00	\$110.00
Total: Zone Assessment	\$1,430.00	\$1,430.00
Maximum Assessment Per Benefit Unit	\$379.28	\$386.87
Zone Maximum Assessment	\$4,930.64	\$5,029.31

3.35 Zone I-1 (Tract 16766) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>0.00</u>	<u>0.00</u>
Subtotal: Utility Costs	\$0.00	\$0.00
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$0.00	\$0.00
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$0.00	\$0.00
Reserve Fund Collection	28.00	28.00
Total: Contingencies/Overhead	\$28.00	\$28.00
Grand Total: Expenses	\$28.00	\$28.00
<u>Revenue:</u>		
Special Assessments	\$20.00	\$20.00
Interest Earnings	8.00	8.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$28.00	\$28.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	2	2
Assessment Per Benefit Unit	\$10.00	\$10.00
Total: Zone Assessment	\$20.00	\$20.00
Maximum Assessment Per Benefit Unit	\$287.73	\$293.48
Zone Maximum Assessment	\$575.46	\$586.96

3.36 Zone J-1 (Tract 16938) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>2,882.40</u>	<u>2,613.04</u>
Subtotal: Utility Costs	\$2,882.40	\$2,613.04
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$2,882.40	\$2,613.04
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$525.00	\$525.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$525.00	\$525.00
Grand Total: Expenses	\$3,407.40	\$3,138.04
<u>Revenue:</u>		
Special Assessments	\$2,700.00	\$2,700.00
Interest Earnings	396.00	396.00
Reserve Fund Contribution	311.40	42.04
Total: Revenues	\$3,407.40	\$3,138.04
<u>Zone Assessment:</u>		
Total Number of Benefit Units	36	36
Assessment Per Benefit Unit	\$75.00	\$75.00
Total: Zone Assessment	\$2,700.00	\$2,700.00
Maximum Assessment Per Benefit Unit	\$542.89	\$553.74
Zone Maximum Assessment	\$19,544.04	\$19,934.64

3.37 Zone K-1 (Tract 14744) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$2,967.90	\$1,973.85
Street Lighting	<u>2,265.60</u>	<u>2,237.06</u>
Subtotal: Utility Costs	\$5,233.50	\$4,210.91
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	634.10	634.00
Contracted Maintenance Services	<u>6,341.04</u>	<u>6,341.00</u>
Subtotal: Maintenance Costs	\$6,975.14	\$6,975.00
Total: Services and Supplies	\$12,208.64	\$11,185.91
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$1,919.00	\$1,919.00
Reserve Fund Collection	9,590.64	4,912.09
Total: Contingencies/Overhead	\$11,509.64	\$6,831.09
Grand Total: Expenses	\$23,718.28	\$18,017.00
<u>Revenue:</u>		
Special Assessments	\$23,173.28	\$17,472.00
Interest Earnings	545.00	545.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$23,718.28	\$18,017.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	104	104
Assessment Per Benefit Unit	\$222.82	\$168.00
Total: Zone Assessment	\$23,173.28	\$17,472.00
Maximum Assessment Per Benefit Unit	\$319.44	\$325.83
Zone Maximum Assessment	\$33,221.76	\$33,886.32

3.38 Zone L-1 (Tract 17441) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$9,400.30	\$8,675.70
Street Lighting	<u>823.20</u>	<u>1,060.88</u>
Subtotal: Utility Costs	\$10,223.50	\$9,736.58
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	404.40	404.00
Contracted Maintenance Services	<u>4,044.00</u>	<u>4,080.00</u>
Subtotal: Maintenance Costs	\$4,448.40	\$4,484.00
Total: Services and Supplies	\$14,671.90	\$14,220.58
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$2,372.00	\$2,372.00
Reserve Fund Collection	2,581.10	226.42
Total: Contingencies/Overhead	\$4,953.10	\$2,598.42
Grand Total: Expenses	\$19,625.00	\$16,819.00
<u>Revenue:</u>		
Special Assessments	\$19,320.00	\$16,514.00
Interest Earnings	305.00	305.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$19,625.00	\$16,819.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	46	46
Assessment Per Benefit Unit	\$420.00	\$359.00
Total: Zone Assessment	\$19,320.00	\$16,514.00
Maximum Assessment Per Benefit Unit	\$485.41	\$495.12
Zone Maximum Assessment	\$22,328.86	\$22,775.52

3.39 Zone M-1 (Tract 17436) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>0.00</u>	<u>0.00</u>
Subtotal: Utility Costs	\$0.00	\$0.00
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$0.00	\$0.00
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$0.00	\$0.00
Reserve Fund Collection	289.00	289.00
Total: Contingencies/Overhead	\$289.00	\$289.00
Grand Total: Expenses	\$289.00	\$289.00
<u>Revenue:</u>		
Special Assessments	\$180.00	\$180.00
Interest Earnings	109.00	109.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$289.00	\$289.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	18	18
Assessment Per Benefit Unit	\$10.00	\$10.00
Total: Zone Assessment	\$180.00	\$180.00
Maximum Assessment Per Benefit Unit	\$269.78	\$275.17
Zone Maximum Assessment	\$4,856.04	\$4,953.06

3.40 Zone N-1 (Tract 17352) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>0.00</u>	<u>0.00</u>
Subtotal: Utility Costs	\$0.00	\$0.00
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$0.00	\$0.00
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$0.00	\$0.00
Reserve Fund Collection	112.00	112.00
Total: Contingencies/Overhead	\$112.00	\$112.00
Grand Total: Expenses	\$112.00	\$112.00
<u>Revenue:</u>		
Special Assessments	\$50.00	\$50.00
Interest Earnings	62.00	62.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$112.00	\$112.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	5	5
Assessment Per Benefit Unit	\$10.00	\$10.00
Total: Zone Assessment	\$50.00	\$50.00
Maximum Assessment Per Benefit Unit	\$453.46	\$462.53
Zone Maximum Assessment	\$2,267.30	\$2,312.65

3.41 Zone O-1 (Tract 17305) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>0.00</u>	<u>0.00</u>
Subtotal: Utility Costs	\$0.00	\$0.00
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$0.00	\$0.00
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$0.00	\$0.00
Reserve Fund Collection	28.00	28.00
Total: Contingencies/Overhead	\$28.00	\$28.00
Grand Total: Expenses	\$28.00	\$28.00
<u>Revenue:</u>		
Special Assessments	\$20.00	\$20.00
Interest Earnings	8.00	8.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$28.00	\$28.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	2	2
Assessment Per Benefit Unit	\$10.00	\$10.00
Total: Zone Assessment	\$20.00	\$20.00
Maximum Assessment Per Benefit Unit	\$425.97	\$434.49
Zone Maximum Assessment	\$851.94	\$868.98

3.42 Zone P-1 (Tract 17291) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>3,500.40</u>	<u>3,546.31</u>
Subtotal: Utility Costs	\$3,500.40	\$3,546.31
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$3,500.40	\$3,546.31
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$637.00	\$637.00
Reserve Fund Collection	4,728.60	4,682.69
Total: Contingencies/Overhead	\$5,365.60	\$5,319.69
Grand Total: Expenses	\$8,866.00	\$8,866.00
<u>Revenue:</u>		
Special Assessments	\$3,080.00	\$3,080.00
Interest Earnings	5,786.00	5,786.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$8,866.00	\$8,866.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	308	308
Assessment Per Benefit Unit	\$10.00	\$10.00
Total: Zone Assessment	\$3,080.00	\$3,080.00
Maximum Assessment Per Benefit Unit	\$589.64	\$601.43
Zone Maximum Assessment	\$181,609.12	\$185,240.44

3.43 Zone Q-1 (Tract 16751) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>0.00</u>	<u>0.00</u>
Subtotal: Utility Costs	\$0.00	\$0.00
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$0.00	\$0.00
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$0.00	\$0.00
Reserve Fund Collection	74.00	74.00
Total: Contingencies/Overhead	\$74.00	\$74.00
Grand Total: Expenses	\$74.00	\$74.00
<u>Revenue:</u>		
Special Assessments	\$70.00	\$70.00
Interest Earnings	4.00	4.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$74.00	\$74.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	7	7
Assessment Per Benefit Unit	\$10.00	\$10.00
Total: Zone Assessment	\$70.00	\$70.00
Maximum Assessment Per Benefit Unit	\$344.87	\$351.77
Zone Maximum Assessment	\$2,414.09	\$2,462.39

3.44 Zone R-1 (Tract 16660) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$6,123.00	\$5,632.48
Street Lighting	<u>2,265.60</u>	<u>2,359.56</u>
Subtotal: Utility Costs	\$8,388.60	\$7,992.04
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	455.95	456.00
Contracted Maintenance Services	<u>4,559.52</u>	<u>4,620.00</u>
Subtotal: Maintenance Costs	\$5,015.47	\$5,076.00
Total: Services and Supplies	\$13,404.07	\$13,068.04
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$2,166.00	\$2,166.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$2,166.00	\$2,166.00
Grand Total: Expenses	\$15,570.07	\$15,234.04
<u>Revenue:</u>		
Special Assessments	\$11,839.85	\$10,115.60
Interest Earnings	323.00	323.00
Reserve Fund Contribution	3,407.22	4,795.44
Total: Revenues	\$15,570.07	\$15,234.04
<u>Zone Assessment:</u>		
Total Number of Benefit Units	114.95	114.95
Assessment Per Benefit Unit	\$103.00	\$88.00
Total: Zone Assessment	\$11,839.85	\$10,115.60
Maximum Assessment Per Benefit Unit	\$199.10	\$203.08
Zone Maximum Assessment	\$22,886.55	\$23,344.05

3.45 Zone S-1 (Tract 16767) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>0.00</u>	<u>0.00</u>
Subtotal: Utility Costs	\$0.00	\$0.00
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$0.00	\$0.00
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$0.00	\$0.00
Reserve Fund Collection	33.00	523.00
Total: Contingencies/Overhead	\$33.00	\$523.00
Grand Total: Expenses	\$33.00	\$523.00
<u>Revenue:</u>		
Special Assessments	\$30.00	\$520.00
Interest Earnings	3.00	3.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$33.00	\$523.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	3	52
Assessment Per Benefit Unit	\$10.00	\$10.00
Total: Zone Assessment	\$30.00	\$520.00
Maximum Assessment Per Benefit Unit	\$384.52	\$392.21
Zone Maximum Assessment	\$1,153.56	\$20,394.92

3.46 Zone T-1 (Tract 16639) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>0.00</u>	<u>0.00</u>
Subtotal: Utility Costs	\$0.00	\$0.00
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$0.00	\$0.00
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$0.00	\$0.00
Reserve Fund Collection	13.00	13.00
Total: Contingencies/Overhead	\$13.00	\$13.00
Grand Total: Expenses	\$13.00	\$13.00
<u>Revenue:</u>		
Special Assessments	\$10.00	\$10.00
Interest Earnings	3.00	3.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$13.00	\$13.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	1	1
Assessment Per Benefit Unit	\$10.00	\$10.00
Total: Zone Assessment	\$10.00	\$10.00
Maximum Assessment Per Benefit Unit	\$268.97	\$274.35
Zone Maximum Assessment	\$268.97	\$274.35

3.47 Zone U-1 (Tract 16965) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$5,426.20	\$3,495.62
Street Lighting	<u>2,470.80</u>	<u>2,455.04</u>
Subtotal: Utility Costs	\$7,897.00	\$5,950.66
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	380.59	100.00
Contracted Maintenance Services	<u>3,805.92</u>	<u>3,816.00</u>
Subtotal: Maintenance Costs	\$4,186.51	\$3,916.00
Total: Services and Supplies	\$12,083.51	\$9,866.66
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$1,966.00	\$1,966.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$1,966.00	\$1,966.00
Grand Total: Expenses	\$14,049.51	\$11,832.66
<u>Revenue:</u>		
Special Assessments	\$11,880.00	\$10,080.00
Interest Earnings	181	181.00
Reserve Fund Contribution	1,988.51	1,571.66
Total: Revenues	\$14,049.51	\$11,832.66
<u>Zone Assessment:</u>		
Total Number of Benefit Units	120	120
Assessment Per Benefit Unit	\$99.00	\$84.00
Total: Zone Assessment	\$11,880.00	\$10,080.00
Maximum Assessment Per Benefit Unit	\$123.73	\$126.21
Zone Maximum Assessment	\$14,847.60	\$15,145.20

3.48 Zone V-1 (Tract 17679) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>0.00</u>	<u>0.00</u>
Subtotal: Utility Costs	\$0.00	\$0.00
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$0.00	\$0.00
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$0.00	\$0.00
Reserve Fund Collection	15.00	15.00
Total: Contingencies/Overhead	\$15.00	\$15.00
Grand Total: Expenses	\$15.00	\$15.00
<u>Revenue:</u>		
Special Assessments	\$10.00	\$10.00
Interest Earnings	5.00	5.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$15.00	\$15.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	1	1
Assessment Per Benefit Unit	\$10.00	\$10.00
Total: Zone Assessment	\$10.00	\$10.00
Maximum Assessment Per Benefit Unit	\$556.77	\$567.90
Zone Maximum Assessment	\$556.77	\$567.90

3.49 Zone W-1 (Tract 17680) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>0.00</u>	<u>0.00</u>
Subtotal: Utility Costs	\$0.00	\$0.00
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$0.00	\$0.00
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$0.00	\$0.00
Reserve Fund Collection	17.00	17.00
Total: Contingencies/Overhead	\$17.00	\$17.00
Grand Total: Expenses	\$17.00	\$17.00
<u>Revenue:</u>		
Special Assessments	\$10.00	\$10.00
Interest Earnings	7.00	7.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$17.00	\$17.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	1	1
Assessment Per Benefit Unit	\$10.00	\$10.00
Total: Zone Assessment	\$10.00	\$10.00
Maximum Assessment Per Benefit Unit	\$395.92	\$403.84
Zone Maximum Assessment	\$395.92	\$403.84

3.50 Zone X-1 (Tract 17681) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>0.00</u>	<u>0.00</u>
Subtotal: Utility Costs	\$0.00	\$0.00
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$0.00	\$0.00
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$0.00	\$0.00
Reserve Fund Collection	14.00	10.00
Total: Contingencies/Overhead	\$14.00	\$10.00
Grand Total: Expenses	\$14.00	\$10.00
<u>Revenue:</u>		
Special Assessments	\$10.00	\$10.00
Interest Earnings	4.00	0.00
Reserve Fund Contribution	0.00	0.00
Total: Revenues	\$14.00	\$10.00
<u>Zone Assessment:</u>		
Total Number of Benefit Units	1	1
Assessment Per Benefit Unit	\$10.00	\$10.00
Total: Zone Assessment	\$10.00	\$10.00
Maximum Assessment Per Benefit Unit	\$322.60	\$329.05
Zone Maximum Assessment	\$322.60	\$329.05

3.51 Zone Y-1 (Tract 14937) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$1,833.00	\$0.00
Street Lighting	<u>2,059.20</u>	<u>1,591.60</u>
Subtotal: Utility Costs	\$3,892.20	\$1,591.60
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$3,892.20	\$1,591.60
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$683.00	\$683.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$683.00	\$683.00
Grand Total: Expenses	\$4,575.20	\$2,274.60
<u>Revenue:</u>		
Special Assessments	\$710.00	\$710.00
Interest Earnings	382.00	0.00
Reserve Fund Contribution	3,483.20	1,564.60
Total: Revenues	\$4,575.20	\$2,274.60
<u>Zone Assessment:</u>		
Total Number of Benefit Units	71	71
Assessment Per Benefit Unit	\$10.00	\$10.00
Total: Zone Assessment	\$710.00	\$710.00
Maximum Assessment Per Benefit Unit	\$233.37	\$238.04
Zone Maximum Assessment	\$16,569.27	\$16,900.84

3.52 Zone A-2 (Tract 19910) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$1,535.53
Street Lighting	<u>823.20</u>	<u>746.58</u>
Subtotal: Utility Costs	\$823.20	\$2,282.11
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	356.83	357.00
Contracted Maintenance Services	<u>3,568.32</u>	<u>3,720.00</u>
Subtotal: Maintenance Costs	\$3,925.15	\$4,077.00
Total: Services and Supplies	\$4,748.35	\$6,359.11
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$150.00	\$150.00
Reserve Fund Collection	1,138.65	0.00
Total: Contingencies/Overhead	\$1,288.65	\$150.00
Grand Total: Expenses	\$6,037.00	\$6,509.11
<u>Revenue:</u>		
Special Assessments	\$5,700.00	\$5,700.00
Interest Earnings	337.00	337.00
Reserve Fund Contribution	0.00	472.11
Total: Revenues	\$6,037.00	\$6,509.11
<u>Zone Assessment:</u>		
Total Number of Benefit Units	19	19
Assessment Per Benefit Unit	\$300.00	\$300.00
Total: Zone Assessment	\$5,700.00	\$5,700.00
Maximum Assessment Per Benefit Unit	\$602.41	\$614.45
Zone Maximum Assessment	\$11,445.79	\$11,674.55

3.53 Zone B-2 (APN 0410-121-16-0000) Budget

Budget Components	Fiscal Year 2023/24	Fiscal Year 2024/25
<u>Expenses:</u>		
<i>Utility Service</i>		
General	\$0.00	\$0.00
Street Lighting	<u>618.00</u>	<u>559.97</u>
Subtotal: Utility Costs	\$618.00	\$559.97
<i>Maintenance Services and Supplies</i>		
Equipment	\$0.00	\$0.00
Landscape Supplies/Repairs	0.00	0.00
Contracted Maintenance Services	<u>0.00</u>	<u>0.00</u>
Subtotal: Maintenance Costs	\$0.00	\$0.00
Total: Services and Supplies	\$618.00	\$559.97
<i>Fixed Assets</i>		
Lease Bldg. and Grounds	\$0.00	\$0.00
Improvements to Land	0.00	0.00
Structures & Related Improvements	0.00	0.00
Equipment	0.00	0.00
Total: Fixed Assets	\$0.00	\$0.00
<i>Contingencies/Overhead</i>		
Administrative Expenses	\$113.00	\$113.00
Reserve Fund Collection	0.00	0.00
Total: Contingencies/Overhead	\$113.00	\$113.00
Grand Total: Expenses	\$731.00	\$672.97
<u>Revenue:</u>		
Special Assessments	\$570.70	\$582.12
Interest Earnings	1.00	0.00
Reserve Fund Contribution	170.49	90.85
Total: Revenues	\$742.19	\$672.97
<u>Zone Assessment:</u>		
Total Number of Benefit Units	1	1
Assessment Per Benefit Unit	\$570.70	\$582.12
Total: Zone Assessment	\$570.70	\$582.12
Maximum Assessment Per Benefit Unit	\$570.70	\$582.12
Zone Maximum Assessment	\$570.70	\$582.12

3.54 Definitions of Budget Items

The following definitions describe the services and costs included in the Assessment District budget.

Expenses:

Utility Services: includes the furnishing of electricity (general and streetlights) required for the operation and maintenance of the landscaping facilities.

Maintenance Services and Supplies: includes maintenance equipment costs, landscape supplies/repairs, and contracted maintenance services costs.

Total Service and Supplies: consists of the subtotal of utility services, and the subtotal of maintenance services and supplies.

Fixed Assets: includes land, improvement to land, structures and related improvements, and equipment costs.

Contingencies/Overhead: includes the operating funds (transfer out) and any reserve fund collection.

Grand Total Expenses: consists of Total Services and Supplies, total Fixed Assets, and total Contingencies/Overhead.

Revenue:

Revenue: includes the amount of special assessments that will be levied, interest earnings, and any contribution from surplus reserves available from the prior year, to contribute to the total expenses.

Zone Assessment: shows the assessment per Benefit Unit to be levied, multiplied by the number of assessable parcels. This also shows the maximum assessment per Benefit Unit and the total maximum assessment for the zone.

4. ASSESSMENTS

The actual assessment for Fiscal Year 2024/25 apportioned to each parcel as shown on the latest equalized roll at the County Assessor's office is on file with the District. The description of each lot or parcel is part of the records of the County Assessor and such records are by reference, made part of this Report.

4.1 Method of Apportionment

Pursuant to the Act and Article XIII D of the Constitution of the State of California, all parcels that have special benefit conferred upon them as a result of the maintenance and operation of improvements shall be identified and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the maintenance and operation of the improvements. Only parcels that receive direct special benefit are assessed, and each parcel is assessed in proportion to the estimated benefit received.

To apportion the estimated costs for each zone during any fiscal year, each parcel is deemed to receive equal special benefit from the improvements. The assessment per Benefit Unit is calculated by dividing the total assessment by the total number of existing parcels to determine the annual assessment per Benefit Unit.

There is currently no assessment rate inflator associated with the Maximum Annual Assessment rates for Zones A through H.

In order to meet the costs of inflation, the Maximum Assessment rate for Zones I through B-2 is subject to an annual increase of 2%. It is specifically provided that the Maximum Assessment shall be increased each fiscal year, computed on the previous fiscal year's Maximum Assessment.

5. ASSESSMENT DIAGRAM

The Assessment Diagrams for each zone within the Assessment District have been submitted to the District Secretary in the format required under the provision of the Act and are hereby incorporated into this Report by reference. The lines and dimensions shown on maps of the County Assessor for the current year are also incorporated by reference herein and made part of this Report.

6. ASSESSMENT ROLL

Assessor's parcel identification, for each lot or parcel within the District, shall be based on the County Assessor's secured roll data for the applicable year in which this Report is prepared and is incorporated herein by reference.

A listing of assessor's parcels assessed within the District for Fiscal Year 2024/25, along with the assessment amounts, is on file in the office of the City Clerk and incorporated herein by reference. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

9.19 Blanket Purchase Orders

The District may desire to be in a position to periodically obtain the immediate services of an engineer, maintenance crew, craftsman, or similar services without being required to negotiate a separate contract each time a need arises. The General Manager may desire to be in a position to order seasonal supplies without being required to receive authorization for each shipment. The District may issue a "blanket purchase order" for services or supplies, to a maximum amount pursuant to the purchasing provisions set out above. The General Manager and/or Purchasing Agent may purchase up to the amount authorized under the "blanket purchase order". For further details see District Purchasing and Bidding Policies.

9.19.a Unauthorized purchases. Purchase Orders shall be issued prior to ordering supplies, equipment, and services, and not "after the fact" for work already done or materials already ordered except for emergencies, departmental purchases, or other authorized exemptions stated in these guidelines. No purchase of supplies, services, or equipment shall be made without an authorized purchase order. Otherwise, such purchases are void and not considered an obligation of the Hesperia Recreation and Park District. Invoices without an authorized purchase order may be returned to the vendor unpaid. The person ordering the unauthorized purchase may be held personally liable for the cost of the purchase or contract and may be subject to disciplinary actions.

9.19.b. Change Orders. No Change Orders shall be authorized over \$5,000 without Board approval before the expenditure.

HIGH DESERT WINDOW & GLASS

10750 I AVE
 Hesperia, CA 92345
 760 947 5254

Date	Estimate #
4/17/2024	7354

Name / Address
Hesperia R&P District PO BOX 401055 Hesperia CA 92340

Qty	Item	Description	Class
1	Commerc...	Lime St Park interior hall way door Commercial Glass 70 1/2" x 94 1/4" Interior door, transom and sidelites. 1 3/4" x 4 1/2" Bronze anodized storefront materila with 1/4" clear tempered glass. 42" x 84" Door with Hinge on Right side and prepped for Trilogy DL2700 door hardware (NOT supplied by HDWAG) Overhead surface mount closer, Gear hinge.	Commerical
1	Commerc...	Commercial Labor Sales Tax	Commerical

Bid By

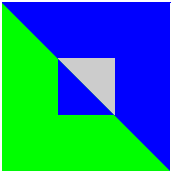
Phone #	Fax #	Total \$5,750.00
(760) 947-5254	(760) 947-5256	

Signature: _____

Date: _____

I AGREE TO PAY THE ABOVE TOTAL AMOUNT

ESTIMATE IS VALID FOR 30 DAYS

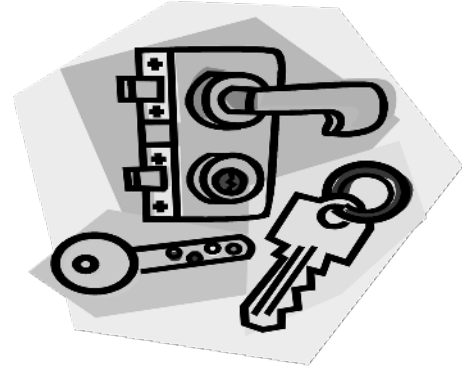


STRAUSER COMMERCIAL DOOR & HARDWARE

Tuesday, April 16, 2024 PG. 1

Mailing Address:
12550 Main St. #40
HESPERIA, CA. 92345

OWNER: ROBERT STRAUSER
ROB@STRAUSERDOOR.COM
Cell 760-403-6281



Phone: 760-948-4201
Fax: 760-948-4241
Lic.# 404729

SHOP LOCATION:
17205 EUCALYPTUS ST. # C-7
HESPERIA, CA. 92345

PROPOSAL TO: **Hesperia Parks & Recreation** JOB ADDRESS: **Percy Bakker Center**
P.O. Box 401055 **9333 "E" Ave.**
Hesperia, Ca. 92340 **Hesperia, Ca. 92345**
PHONE #: **(760)244-5488**
ATTN : **Mike Varner(760) 604-2234**

Proposal # 1455

Electrical Closet, HMF. x HMD's + HDWR.

Materials with installation as follows:

1. 6'-0"x7'-0"x7-3/4" PR. HMF. W/Wood Screw Anchors & Polyurethane Caulking. (No Stucco patching will be required.)
2. 1 Pr. HMDs W/ Welded Flat Astragals, top & Bottom Security Louvers. (See Elevation & Louver Cut-Sheet.)
3. HD. Dr. Closers with Stops & Hold-Opens.(SCE. & OSHA Requirements)
4. Gd.#1 Mortise Lockset W-Deadbolt (Schlage "C" Keyway)
5. Flush-Bolts & HD. Surface-Bolts.
6. Drip Cap, T-Hold & Sweeps.
7. BB NRP. Hinges & Additional Hinge Reinforcing Pivots.

Total cost for above including sales tax & delivery is: \$ 9,572.63

Notes:

1. This proposal subject to change after 20 Days.
2. Payment terms are Deposit for Custom ordered Materials(\$ 4,572.63)
Balance Due upon Completion. (\$ 5,000.00)
3. No painting is included in this work.
4. Only items listed above are included in this Proposal, any additional items discovered during our work will have additional costs involved. No additional work will be done without owners' prior approval.

POPOSAL BY: ROBERT F. STRAUSER JR.

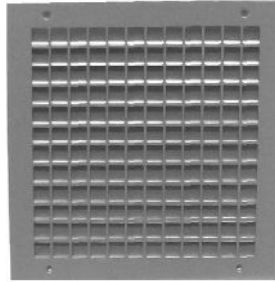
Please check this proposal for accuracy. We have tried to provide a complete list of materials per the information you have provided. We cannot be held responsible for any errors or omissions. This proposal subject to change after 20 Days.

Approved By: _____ Date: ____/____/____
(Print Name) (Signature)

1500A LOUVER WITH SECURITY GRILLE: 1500A

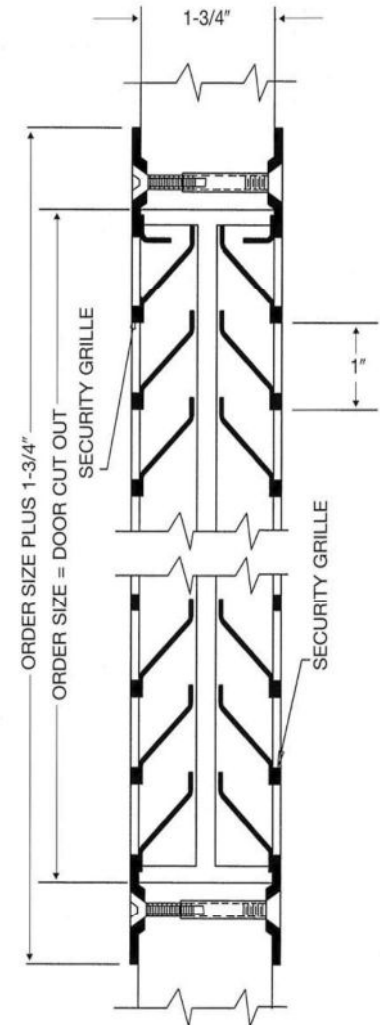
L11

Inverted, Split "Y" Blades with 12 Gauge Security Grille on Both Sides.
Two-Piece Thru-bolt Louver Design Recommended for Vandal-Proof Building Design.



SPECIFICATIONS:

Material:	18 gauge CRS frame and blades; 12 gauge CRS security grille. Min size 6" x 6", Max 36" x 80". Multiple sections can be combined for larger sizes	
Construction:	Louvers: 2 rows of Inverted, split "Y" blades with 1" blade spacing are attached to welded frame with by interlocking construction. Non-vision. Security Frame: Security grille is welded to on interior and exterior of louver with 13/16" square openings 1" on center. Thru-bolted to door.	
Door:	1-3/4" Doors.	Door cutout = order size.
Fasteners:	#8 x 32 Phillips head thru-bolts with blank head one side to match finish.	
Powder Coat Finishes:	<input type="checkbox"/> (B) Mineral Bronze (standard color) <input type="checkbox"/> (G) Gray <input type="checkbox"/> (BK) Black <input type="checkbox"/> (FBK) Flat Black <input type="checkbox"/> (W) White <input type="checkbox"/> (SB) SC Beige <input type="checkbox"/> (SI) Silver <input type="checkbox"/> (S) Sand <input type="checkbox"/> (AB) AMS Beige <input type="checkbox"/> (BRA) Brass Color Samples Online	
Free Flow Area:	40% free area.	



OPTIONAL FEATURES AT AN ADDITIONAL COST:

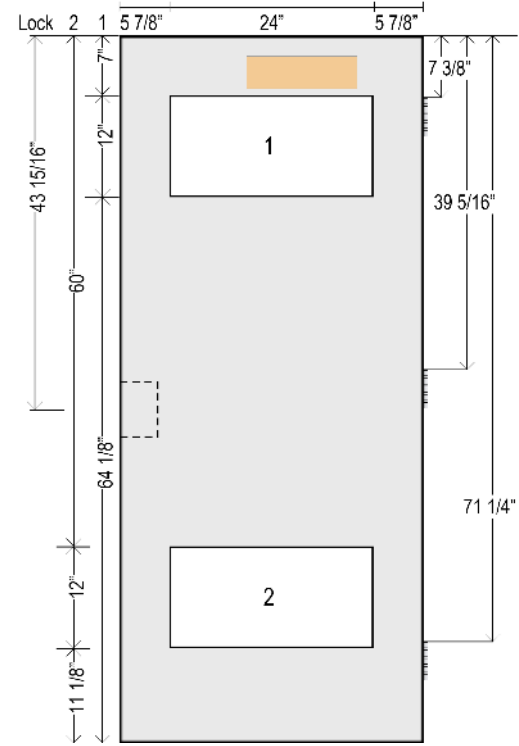
Finishes & Materials:	<input type="checkbox"/> (S) Stainless steel: #4 finish - Contact Manufacturer for Details. <input type="checkbox"/> (E) Electro Zinc Plating for Maximum Corrosion Resist. <input type="checkbox"/> 16 gauge CRS blade.
Fasteners:	<input type="checkbox"/> Torx <input type="checkbox"/> Other: _____
Screen:	<input type="checkbox"/> 18x14 mesh insect screen installed with rivets or screws between frames. <input type="checkbox"/> aluminum <input type="checkbox"/> bronze <input type="checkbox"/> fiberglass <input type="checkbox"/> stainless <input type="checkbox"/> Bird Screen.
Custom:	Custom sizes, other door thickness, other options; Contact Customer Service.

Order Format:	1500A	_____	_____	_____	_____
Example: 1500ASG 1212B	Option S,E	W	H	Color	

	Distributor:	Width: _____ x Height: _____
	Architect:	Quantity:
	Contractor:	Model:
	Project:	Date: _____ Version: ALPDS1709
800-554-6077 QUOTES@ACTIVARCPG.COM ORDERS@ACTIVARCPG.COM SALES@ACTIVARCPG.COM FAX: 952-835-2218 		
Visit WWW.ACTIVARCPG.COM FOR THE MOST UPDATED PRODUCT INFORMATION © 2017 ACTIVAR CONSTRUCTION PRODUCTS GROUP, INC MFG: COMMERCE CA, BLOOMINGTON, MN • WAREHOUSES: LANCASTER PA, ATLANTA GA, CHICAGO IL, SEATTLE WA, FORT MYERS FL, DALLAS TX, FARGO ND, OMAHA NE		

Door/Frame Elevations

Elevation: T&B,LVR BOTH DOORS



Door Size: Door Size: 2'11 3/4" x 6'11 1/8"

ID	Type	Ctr	Width*	Height*		Lock Stile*	Top Rail*	Bottom Rail*
1	CutOut	X	24"	12"		5 7/8"	7"	64 1/8"
2	CutOut	X	24"	12"		5 7/8"	60"	11 1/8"



Competitive Door & Finish
10350 I Avenue
Hesperia, CA 92345

Voice: (760) 947-5515
Fax: (760) 947-2666
<https://www.compdoor.com>

Estimate #500920

Order ID	Date	Sales Person
500920	5/2/2024	Charles Muschell

Customer: City of Hesperia (#45720)
15776 Main Street
Hesperia, CA 92345

Telephone: 760-947-1462

Fax: 760-947-1017

Payment Terms: Cash Customer

General Notes: ****HOLLOW METAL ELECTRICAL ROOM DOOR QUOTE**** JIM SANCHEZ 760-713-9171
jsanchez@hesperiaparks.com

Shipment #1

City of Hesperia
HOLLOW METAL
ELECTRICAL ROOM DOOR
QUOTE
Hesperia, CA 92345

0	****please verify all measurements, materials, and door swings before ordering****	\$0.00	\$0.00
1	6/0 X 7/0 UNIT: "PREP A" (ACTIVE) 3/0 X 7/0 1-3/4 STEELCRAFT HOLLOW METAL FLUSH DOOR 345/86 PREP, 90 MIN. WHIL LABEL, WELDED FLAT ASTRAGAL, TOP CAP INTALLED, W/ 24" X 12" GREY METAL LOUVER INSTALLED TOP & BOT. --- 8" FROM TOP AND BOTTOM OF EA. DOOR ON CENTER, (INACTIVE) 3/0 X 7/0 1-3/4 STEELCRAFT HOLLOW METAL FLUSH DOOR 345/MORTISE STRIKE PREP, TOP/BOT. FLUSH PREP, 90 WHI LABEL, TOP CAP INSTALLED, W/ 24" X 12" GREY METAL LOUVER INSTALLED TOP & BOT. --- 8" FROM TOP AND BOTTOM OF EA. DOOR ON CENTER ****REVERSE SWING**** swings outward	\$2,655.31	\$2,655.31
1	6/0 X 7/0 1-3/4 STEELCRAFT HOLLOW METAL MASONRY KNOCKDOWN FRAME 7-3/4" FACE (6-3/4" THROAT) 645/000 PREP, 90 MIN. WHI LABEL, PAR./REG. ARM CLOSER PREP, REV. FLUSHBOLT PREP, PUNCH & DIMPLE W/ WELDED BUTTERFLY ANCHORS INSTALLED, ****REVERSE SWING**** swings outward	\$513.02	\$513.02
6	DMH #BB179-NRP 4-1/2" X 4-1/2" BALL BEARING NRP HINGE US26D	\$5.35	\$32.10
1	PEMCO #S88 BRONZE STICK ON WEATHER STRIP X 20'	\$21.33	\$21.33
1	PEMCO #172AV 72" X 6" 1/2" SADDLE ADA THRSHOLD MILL ALUM.	\$84.78	\$84.78
2	PEMCO #345AV 36" DOOR SWEEP W/ DRIP EDGE MILL ALUM.	\$12.76	\$25.52
1	PEMCO #346C 72" COMMERCIAL DRIP EDGE MILL ALUM.	\$35.16	\$35.16
2	LCN 4040XP HEAVY DUTH PARALLEL ARM CLOSER W/ HOLD OPEN FUNCTION ALUM.	\$552.23	\$1,104.46
2	DMH #FB197 COMMERCIAL MANUAL FLUSHBOLT US26D	\$17.63	\$35.26

1	SCHLAGE #9SCHCL9453P06A626 06 RHOES LEVER MORTISE LOCK KEYED ENTRY W/ DEADBOLT FUNCTION (SCHLAGE C KEYWAY) X 626	\$802.15	\$802.15
2	DMH #SH438 HIGH DOME FLOOR STOP US26D	\$3.38	\$6.76
0	---WILL CALL / PICKUP---	\$0.00	\$0.00

This estimate is good for 15 days from the date it was printed.



WARNING: This product can expose you to chemicals including wood dust, which is known to the State of California to cause cancer. For more information go to www.P65Warnings.ca.gov

Sub-Total:	\$5,315.85
Shipping:	\$0.00
Sales Tax:	\$411.98
Order Total:	\$5,727.83

It is highly recommended that a licensed (professional) general contractor or finish contractor review any estimate given for an actual material list! Note that an estimate given off a set of plans is just a rough estimate.



Competitive Door & Finish
10350 I Avenue
Hesperia, CA 92345

Voice: (760) 947-5515
Fax: (760) 947-2666
<https://www.compdoor.com>

Customer Agreement

Order ID	Date	Sales Person
500920	5/2/2024	Charles Muschell

Customer Agreement:

First and foremost, it is HIGHLY recommended that a licensed (professional) general contractor or finish contractor review any estimate given for an actual material list! Note that an estimate given off a set of plans is just a rough estimate.

These conditions will apply to any and all phone, office and sales of products, or contract between Competitive Door & Finish and the buyer, customer or dealer. Competitive Door & Finish reserves the right to accept or reject any order. Special or large custom and regular orders require a (100%) deposit in advance before any material and product can be ordered. No variations or additions shall be effective unless agreed by the company in writing. Any terms or conditions in a customer's order, which have not been agreed by the company in writing, shall have no affect. THIS DOCUMENT MUST BE READ AND SIGNED PRIOR TO ANY PRODUCTS OR MATERIAL BEING ORDERED.

Acceptance:

The customer will be deemed to have inspected and acknowledge this estimate as satisfactory and complete in all respects unless written notice of any inaccuracies, shortages of material and lead times given. This estimate does not constitute a contractual offer but will remain open for (30) days. A budgetary illustration has no contractual relevance. An order by the customer will not be considered complete until properly signed with customer's signature at the bottom of this sheet.

Returns and Errors:

You may only return products within 30 days of when it was shipped or will-called. The customer is fully responsible and acknowledges this order as thorough and to customer's specifications. All window products are special-ordered for each customer and are not returnable or refundable. Returns on products other than windows that have been specifically special-ordered per a customer request will require a (35%) Restocking Fee on specific product only. Specialty product is non refundable. The amount of credit, if any that may be allowed in respect of goods returned due to customer error (if replaced) is entirely at the discretion of Competitive Door & Finish and reserves the right to charge the (35%) Restocking Fee on all returned goods. The company will assume responsibility for their own errors.


Delivery and Shipping:

Most items are delivered via our delivery trucks. Estimated delivery times (if any) are requiring a 7-10 day lead time. Lead times for special-order products are estimated to the best of our ability but products are in no way guaranteed to arrive on or before the estimated delivery date. CUSTOMER MUST BE PRESENT TO SIGN FOR AND INSPECT MATERIALS we are delivering for damages, shortages and above all what you ordered. It is the customer's responsibility to check all merchandise immediately upon our arrival. ANY DAMAGES MUST BE NOTED RIGHT AWAY PRIOR TO OUR DRIVER LEAVING THE JOBSITE. Competitive Door & Finish will not be liable for delays or failure to make delivery of any goods due to circumstances beyond our control. There are mandatory Delivery Fees associated with every order being quoted.

By signing this document the customer agrees that all items on this list are accurate and match their specifications. The customer assumes responsibility for items ordered resulting from this Estimate and Invoice Order Sheet.

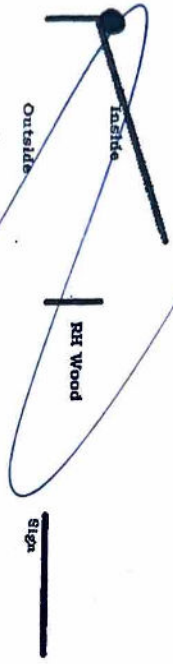
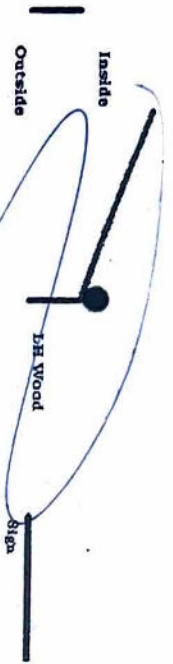


Customer's Signature



Date

Please sign and email back



Wood Door Swings



Fiberglass/Metal Door Swings

Order # 500926

Please sign and email back

OC



10350 I Avenue
Hesperia, CA 92345
(760) 947-5515, (760) 947-2666 fax

Hours: M-F 7:30 am - 4:00 pm (Will Call closes at 3:30pm)

Credit Card Authorization Form:

Type of card: Visa, MasterCard, (please circle)

Name on the card: _____

Credit card number: _____

Expiration Date: _____

Three Digit Number on back of the card: _____

Billing Address: _____

Invoice Number(s): _____

Amount authorized to charge: _____

Signature: _____ Date: _____

Receipt: Mailed, Faxed, (please circle)

Fax Number: _____

Mailing Address: _____

Please sign and email back

Hesperia Recreation and Park District

Master Fee Schedule

Fees Effective July 1, 2024

User Fees	Standard Fees	Discount/Resident Fee	Business/For Profit Fees
Refundable Security Deposit/Cleaning Deposit Includes Setup and Tear Down	\$500	\$500	\$500
Percy Bakker Community Center - North Room	\$825 (6 hour minimum) \$165 each additional hour	\$660 (6 hour minimum) \$132 each additional hour	\$1,650 (6 hour minimum) \$330 each additional hour
Percy Bakker Community Center - South Room	\$495 (6 hour minimum) \$110 each additional hour	\$396 (6 hour minimum) \$88 each additional hour	\$990 (6 hour minimum) \$220 each additional hour
Community Centers Lime Street, John Swisher, Rick Novack	\$358 (6 hour minimum) \$88 each additional hour	\$286 (6 hour minimum) \$70 each additional hour	\$716 (6 hour minimum) \$176 each additional hour
Refundable Security Deposit/Cleaning Deposit Includes Setup and Tear Down	\$250	\$250	\$250
Meeting Rooms Epicentre East & West, Rick Novack	\$110 (3 hour minimum) \$64 each additional hour	\$88 (3 hour minimum) \$70 each additional hour	\$220 (3 hour minimum) \$128 each additional hour
Refundable Security Deposit/Cleaning Deposit	\$500	\$500	\$500
Rick Novack Community Center Gymnasium	\$495 (3 hour minimum) \$193 each additional hour	\$396 (3 hour minimum) \$154 each additional hour	\$990 (3 hour minimum) \$386 each additional hour
Epicentre Basketball Courts	\$330 (3 hour minimum) \$138 each additional hour	\$264 (3 hour minimum) \$110 each additional hour	\$660 (3 hour minimum) \$276 each additional hour

Hesperia Recreation and Park District

Master Fee Schedule

Fees Effective July 1, 2024

Power Play Center	Standard Fees	Discount/Resident Fee	Business/For Profit Fees
Refundable Security Deposit/Cleaning Deposit	\$250	\$250	\$250
Private Rentals - skating	\$479 (3 hours)	\$383 (3 hours)	\$958 (3 hours)
Private Rentals - non-skating	\$373 (3 hours)	\$297 (3 hours)	\$746 (3 hours)
General Area (deposit n/a)	\$165 (3 hours)	\$132 (3 hours)	\$330 (3 hours)
Small Room (deposit n/a)	\$193 (3 hours)	\$154 (3 hours)	\$386 (3 hours)
Large Room (deposit n/a)	\$215 (3 hours)	\$172 (3 hours)	\$430 (3 hours)
Open Skate Fees	\$7 admission per session/per person		\$3 skate rental per session/per person
Aquatics	Standard Fees	Discount/Resident Fee	Business/For Profit Fees
Pool Rental	\$195 (1.5 hours)	\$169 (1.5 hours)	\$390 (1.5 hours)
Swim Lessons - Weekly	\$44 (2 week session per person)		\$5 non-resident fee applied
Swim Lessons - Saturdays	\$36 (4 week session per person)		\$5 non-resident fee applied
*Open Swim	\$4 per session/per person		
**Lap Swim	\$2 per session/per person		
Individual Sports Field Rentals	Standard Fees	Discount/Resident Fee	Business/For Profit Fees
Field Only	\$28/hourly	\$22/hourly	\$55/hourly
Field with Lights	\$44/hourly	\$35/hourly	\$88/hourly
Sports Field Tournament Rentals	\$500	\$500	\$500
Refundable Security Deposit/Cleaning Deposit			
Field Only	\$1,100 daily (2 field minimum) \$66 an hour each additional field	\$880 daily (2 field minimum) \$53 an hour each additional field	\$2,200 daily (2 field minimum) \$132 an hour each additional field
Field Lights	\$11 an hour	\$11 an hour	\$11 an hour

Hesperia Recreation and Park District

Master Fee Schedule

Fees Effective July 1, 2024

Hesperia Lake Park	Standard Fees	Discount/Resident Fee	Business/For Profit Fees
Picnic Area 1 & 2 (capacity 100)	\$165 (4 hours)	\$132 (4 hours)	\$330 (4 hours)
Picnic Area 3 (capacity 50)	\$83 (4 hours)	\$66 (4 hours)	\$165 (4 hours)
North Day Use			
Refundable Security Deposit/Cleaning Deposit	\$200	\$200	\$200
Half (capacity 500, includes use of Picnic Area 3)	\$330 (4 hours)	\$264 (4 hours)	\$660 (4 hours)
Full (capacity 1,000, includes use of Picnic Area 3)	\$660 (4 hours)	\$528 (4 hours)	\$1,320 (4 hours)
Equestrian Area Picnic (capacity 100)	\$165 (4 hours)	\$132 (4 hours)	\$330 (4 hours)
Equestrian Arena			
Refundable Security Deposit/Cleaning Deposit	\$500	\$500	\$500
	\$402 (4 hour minimum)	\$321 (4 hour minimum)	\$803 (4 hour minimum)
	\$128 each additional hour	\$108 each additional hour	\$255 each additional hour

Camping	Standard Fees	Holiday Fees	Discount/Resident Fees
Equestrian	\$21 per site/nightly		
RV/Tent	\$42 per site/nightly	\$63 per site/nightly	\$37/\$55 per site/nightly
Group Tent Area 1	\$63 nightly	\$95 nightly	\$58/\$87 per site/nightly
Group Tent Area 2	\$58 nightly	\$87 nightly	\$53/\$79 per site/nightly

Fishing	Standard Fees	Discount/SeniorResident 55+ Fees	Night Fishing (summer only)
***Adult	\$25 per person	\$22 per person	\$30/\$27 per person
Child (10 and under)	\$15 per person with paid adult	\$13 per person with paid adult	\$15 per person with paid adult

Program Fees	Resident Fee	Non-Resident
Youth Programs		
Kids Kamp	\$41 daily/\$152 weekly per person	\$5.00 additional (weekly only)
Contract Classes		
Various Classes for Youth to Adult	\$22-\$80 monthly per person	\$5.00 additional
Youth Sports		
Winter/Summer Basketball (ages 5-17)	\$75/\$94 per person per season	\$5.00 additional
Spring/Fall Volleyball (ages 9-17)	\$81 per person per season	\$5.00 additional

Hesperia Recreation and Park District

Master Fee Schedule

Fees Effective July 1, 2024

Program Fees	Resident Fee	Non-Resident
Flag Football (ages 5-14)	\$83 per person per season	\$5.00 additional
Open Gym Volleyball & Basketball	\$7 per person per session	

Adult Sports		
Adult Softball (Spring, Summer, Fall)	\$374 per team per season	
Open Gym Volleyball & Basketball	\$7 per person per session	
Open Gym Pickleball	\$6 per person per session	

Youth Sports Partners	Fees
YSP's Facility Use Agreements	\$3 per registered participant/\$10 an hour for sports field light use

Special Events - Vendor Fees	Non-Profit	Profit
Easter Egg Hunt	\$50 per space	\$100 per space
****Movies in the Park	\$80 per space (4 nights)	\$200 per space (4 nights)
***Bobcat's Summer Concert Series	\$100 per space (5 nights)	\$250 per space (5 nights)
Hesperia Fall Festival and Car Show	\$50 per space	\$100 per space
Christmas Tree Lighting Ceremony	\$50 per space	\$100 per space
Hesperia Days Rodeo & Hesperia Days Celebration	Food Vendor - \$350 per space Non-Profit - \$50 per space	Non-Food For Profit \$125 per space Informational Booth* - Free

***For organizations that offer resources that bring community awareness, for example information on physical and mental health**

Hesperia Civic Plaza Park	Standard Fees	Discount/Resident Fees	Profit
Amphitheatre	\$1,100 (8 hours)	\$880 (8 hours)	\$2,200 (8 hours)

Additional fees will be applied for Portable Restroom Use

Lime Street Park	Standard Fees	Discount/Resident Fees	Profit
Covered Picnic Area (capacity 100)	\$165 (4 hours)	\$132 (4 hours)	\$330 (4 hours)

Resident/Discounted rates apply to District Residents, Active Military, Veterans, First Responders, and standalone Non-Profit Organizations.

Must show proof to receive the Resident/Discounted Rates.

*Open Swim time increased resulting in the price increasing

**New activity this season

***The Resident Discount for fishing applies to seniors 55+ that are District Residents

****2023 Movies had 5 nights & Concerts had 4 nights. 2024 Movies has 4 nights & Concerts has 5 nights. Pricing changed accordingly

**HESPERIA RECREATION AND PARK DISTRICT
INTER-OFFICE MEMO**

DATE: *SA* May 8, 2024

PHONE: (760) 244-5488

FROM: SARAH HAUSER, RECREATION MANAGER
Hesperia Recreation and Park District

TO: CALVIN LOUIE, ACTING GENERAL MANAGER
Hesperia Recreation and Park District

SUBJECT: HESPERIA LAKE STORE PRICING

At the Finance Committee held on Wednesday, April 17, 2024, the committee members made recommendations for staff to consider the pricing at the Hesperia Lake Store. I wanted to provide an example of the current pricing at the store. Below is a list of a few items we offer to include our cost, what we charge, and the proceed.

ITEM	SIZE	PRICE	RETAIL PRICE	PROCEED
Takis - Fuego	3.25 oz bag	\$1.84	\$3.00	\$1.16
Slim Jim Deli Style	1.8 oz stick	\$2.75	\$3.50	\$0.75
Butterfinger	1.9 oz	\$1.27	\$1.75	\$0.48
Modelo Chelada	24 oz	\$2.78	\$5.00	\$2.22
Twisted Tea	12 oz	\$1.36	\$2.50	\$1.14
Night Crawlers	25 count	\$4.69	\$6.50	\$1.81
Pig Tail Rod Holders	NA	\$2.99	\$5.99	\$3.00

It has been normal practice for staff to mark up prices 35-50% on all goods sold. When products come into the store, Recreation Leaders verify the price the district paid. If prices need to be increased, they verify the increase with the Recreation Manager.

Attached is an Account Summary from Tyler from 21/22 fiscal year to Year to Date (YTD). I wanted to highlight a few items from the current fiscal year. Please see below:

Revenue	YTD
Non-Taxable Sales	\$66,537.62
Taxable Sales	\$141,254.45
TOTAL	\$207,792.07
Expense	YTD
COGS	\$124,614.58
Proceeds	\$83,177.49

Revenue	YTD
Fishing Fees	\$452,714.57
Expense	
Fish Stocking	\$207,035.00
Proceeds	\$245,679.57

/sh



Hesperia Recreation and Park District

My Budget Worksheet

Account Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets _____

SubObject: 09 - Hesperia lake

Fund: 800 - Foundation

Revenue

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
800-44090-09-00	Non Taxable Sales - HL	0.00	0.00	199,800.00	144,534.23	134,000.00	66,537.62
800-44091-09-00	Fishing Fees - HL	0.00	376,773.00	361,000.00	558,515.48	361,000.00	452,714.57
800-44093-09-00	Camping Fees - HL	0.00	102,664.00	100,000.00	92,379.74	100,000.00	63,311.31
800-44094-09-00	Equestr Camp Fees - HL	0.00	770.00	770.00	545.00	0.00	240.00
800-44123-09-00	Store Taxable item sales - HL	0.00	0.00	0.00	119,906.35	0.00	141,254.45
800-48200-09-00	Facility rental service charge - ...	0.00	19.00	0.00	0.00	0.00	0.00
800-48400-09-00	FR - Picnic Area - HL	0.00	8,715.00	0.00	5,690.00	0.00	5,629.75
	Revenue Total:	0.00	488,941.00	661,570.00	921,570.80	595,000.00	729,687.70

Expense

800-61000-09-00	Salaries and benefits - HL	0.00	262,778.00	291,216.00	0.00	0.00	0.00
800-62110-09-00	Advertising - HL	0.00	0.00	0.00	15.77	7,900.00	2,217.38
800-62250-09-00	Cash over or short - HL	0.00	-118.00	0.00	89.13	0.00	160.00
800-62270-09-00	Communication - HL	0.00	6,362.00	0.00	986.62	0.00	815.55
800-62300-09-00	Computer - Hardware and net...	0.00	0.00	0.00	0.00	2,800.00	0.00
800-62740-09-00	Maintenance - Building and Gr...	0.00	50,769.00	40,000.00	60,749.39	50,000.00	39,381.65
800-62746-09-00	Equipment Maintenance - HL	0.00	377.00	1,800.00	0.00	1,800.00	0.00
800-62750-09-00	Equipment Lease - HL	0.00	420.00	500.00	455.00	500.00	419.00
800-62810-09-00	Taxes and licenses - HL	0.00	2,285.00	0.00	1,013.46	0.00	2,257.00
800-62850-09-00	Utilities - HL	0.00	0.00	49,500.00	70,952.72	0.00	51,117.42
800-62850-09-99	Utilities - HL Conversion Only	0.00	50,395.00	0.00	0.00	0.00	0.00
800-64000-09-00	General Expenses - HL	0.00	6,538.00	18,000.00	14,453.31	18,000.00	5,742.96
800-64091-09-00	COGS - HL	0.00	137,048.00	108,300.00	162,677.04	140,000.00	124,614.58

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

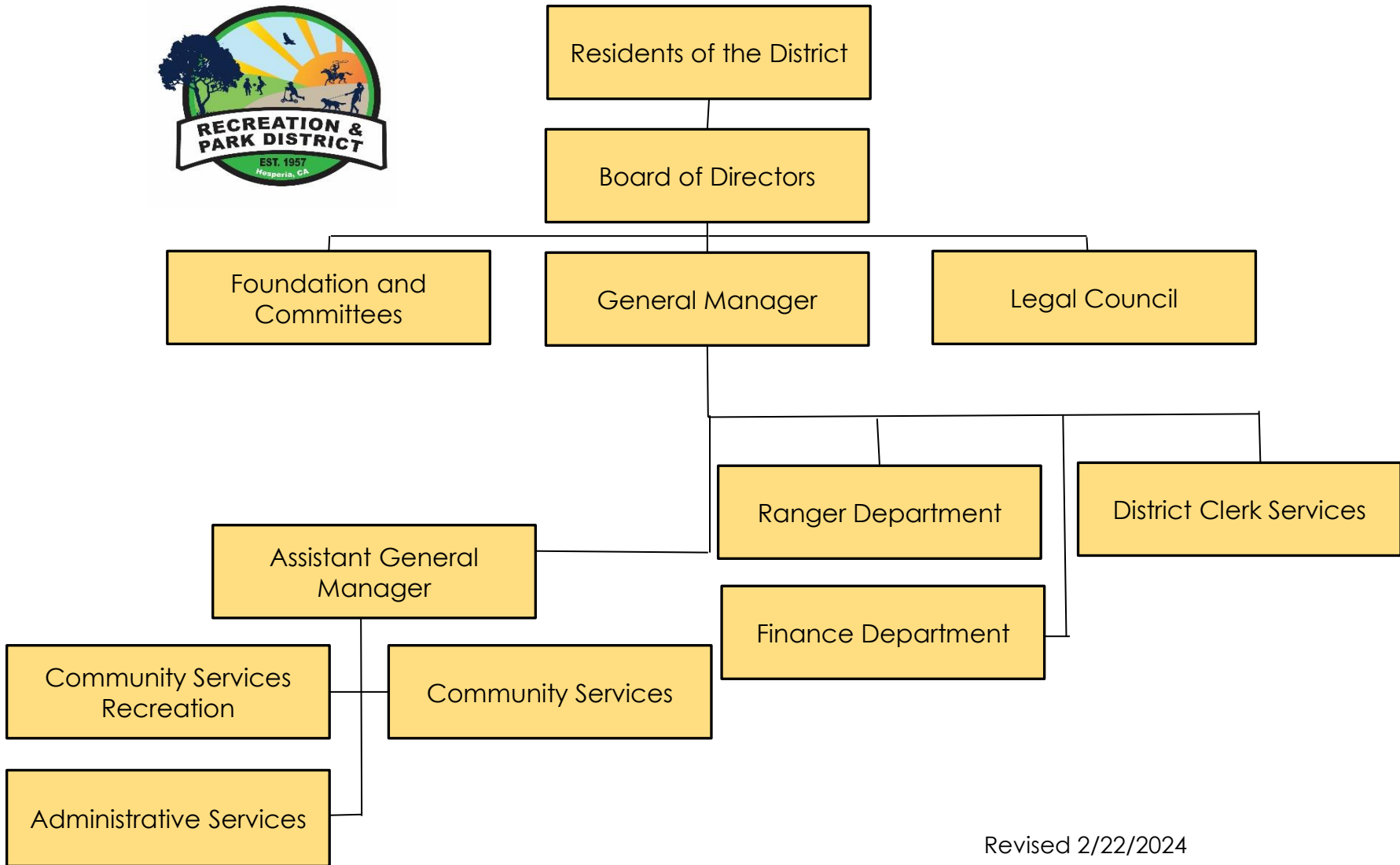
Defined Budgets _____

	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
800-64092-09-00 Fish stocking - HL	0.00	168,839.00	200,000.00	275,174.30	215,000.00	207,035.00
Expense Total:	0.00	685,693.00	709,316.00	586,566.74	436,000.00	433,760.54
Fund: 800 - Foundation Surplus (Deficit):	0.00	-196,752.00	-47,746.00	335,004.06	159,000.00	295,927.16
SubObject: 09 - Hesperia lake Surplus (Deficit):	0.00	-196,752.00	-47,746.00	335,004.06	159,000.00	295,927.16
Report Surplus (Deficit):	0.00	-196,752.00	-47,746.00	335,004.06	159,000.00	295,927.16

Fund Summary

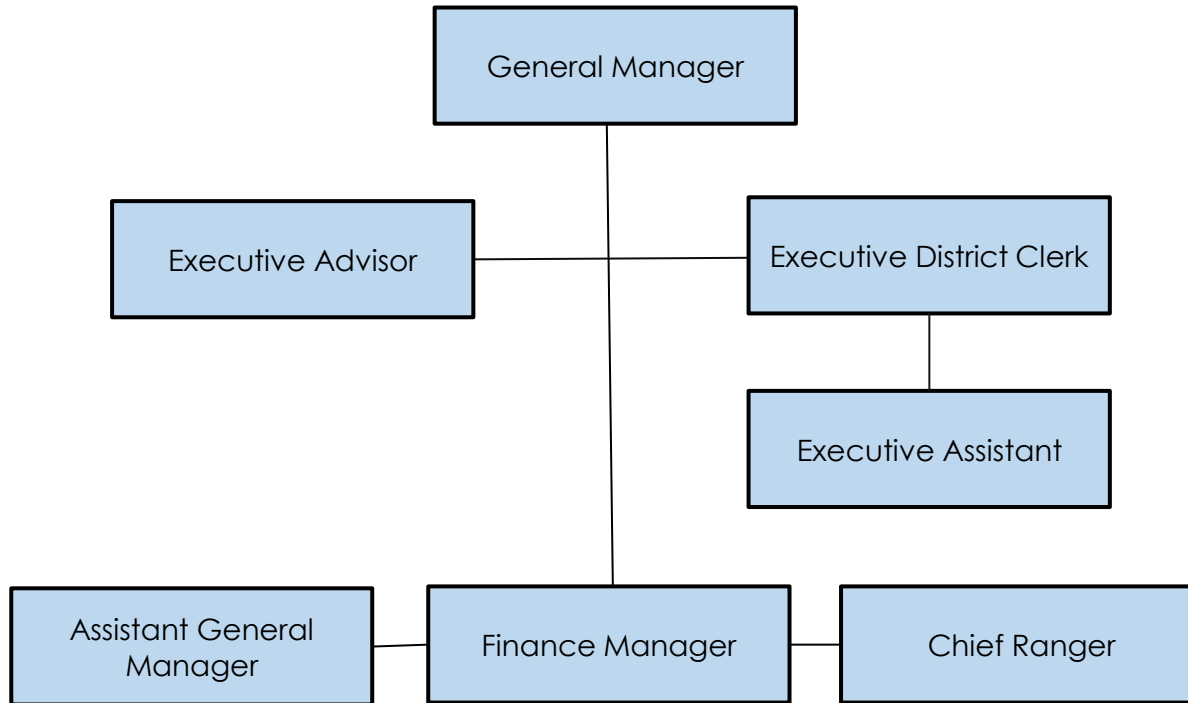
Fund	Defined Budgets					
	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
800 - Foundation	0.00	-196,752.00	-47,746.00	335,004.06	159,000.00	295,927.16
Report Surplus (Deficit):	0.00	-196,752.00	-47,746.00	335,004.06	159,000.00	295,927.16

District Wide Organizational



Revised 2/22/2024

General Manager Overview



Finance Department

General Manager

Finance Manager

Accountant

Accountant

Account Technician

Account Technician



Ranger Department

General Manager

Chief Ranger

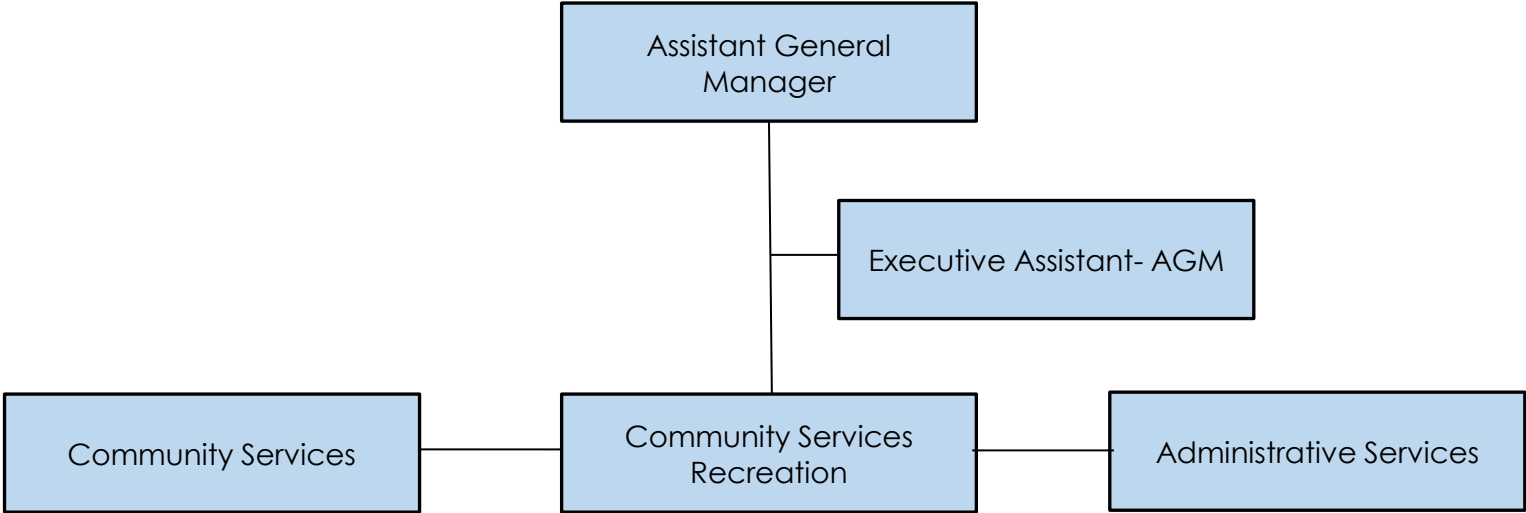
Ranger Volunteer

Ranger F/T

Ranger P/T

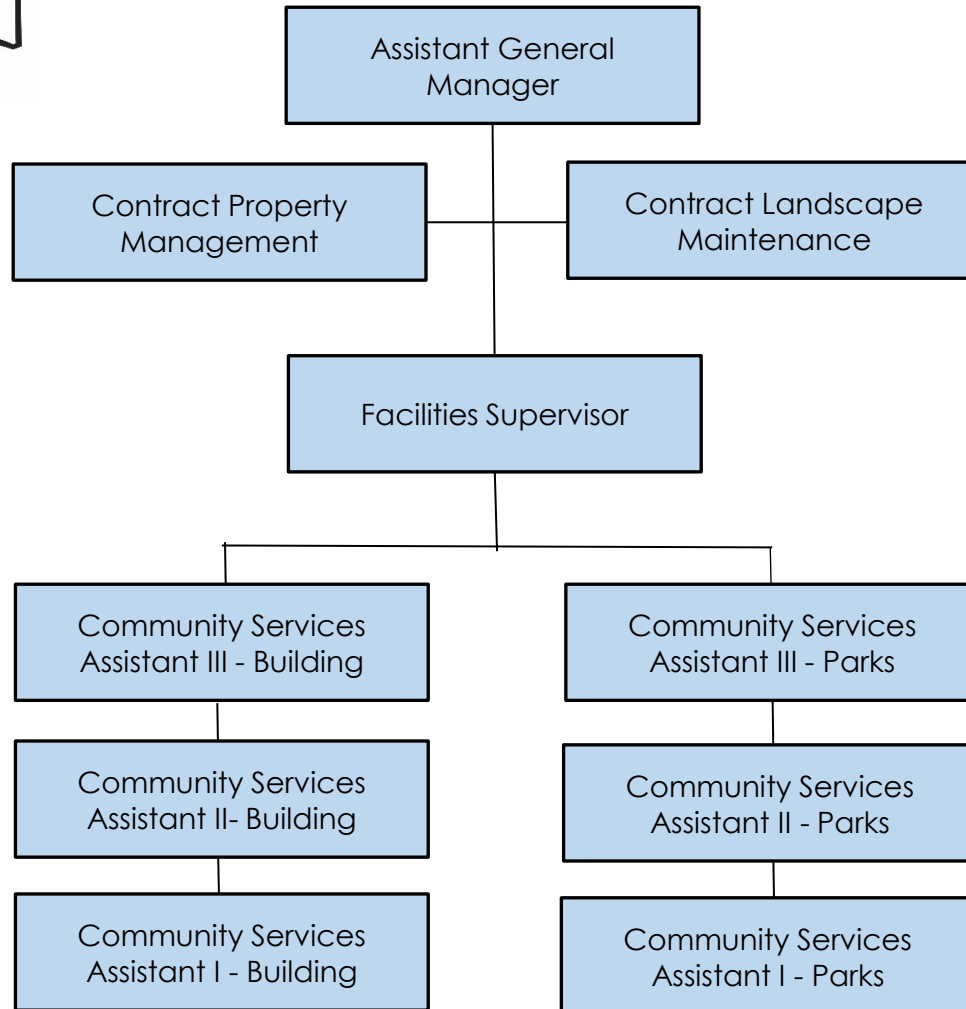


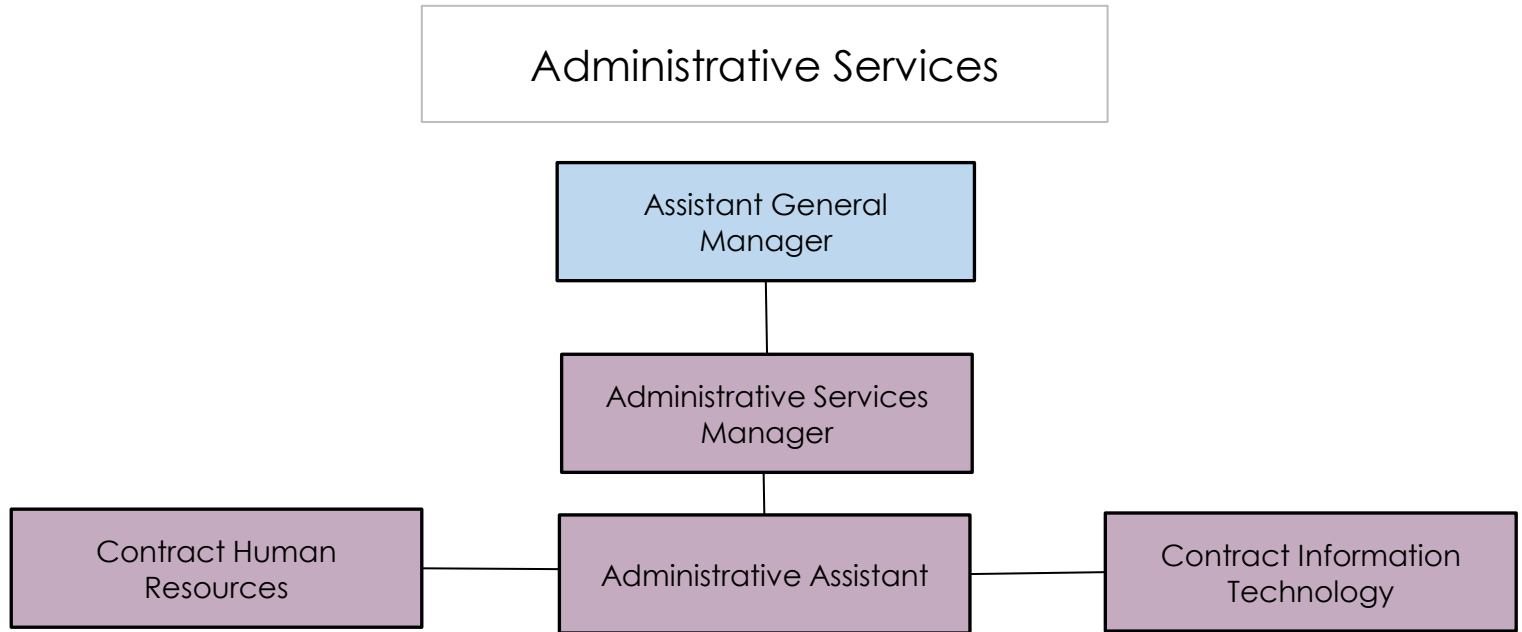
Assistant General Manager



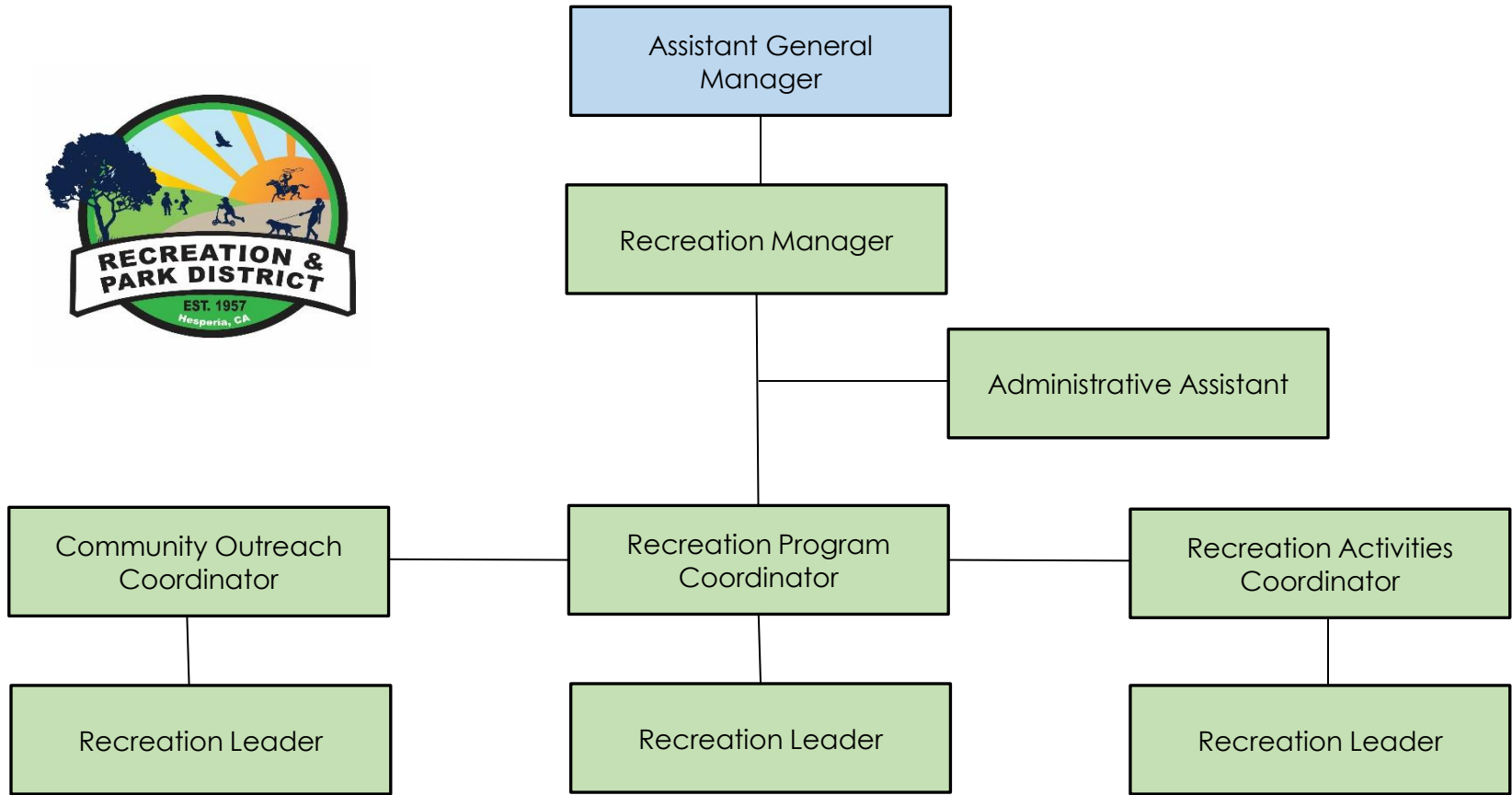


Community Services





Recreation Department



SH

**HESPERIA RECREATION AND PARK DISTRICT
INTER-OFFICE MEMO**

DATE: May 8, 2024 **PHONE:** (760) 244-5488

FROM: SARAH HAUSER, RECREATION MANAGER
Hesperia Recreation and Park District

TO: CALVIN LOUIE, ACTING GENERAL MANAGER
Hesperia Recreation and Park District

SUBJECT: DISTRICT FACILITY RENTAL PRICING AND OFFERINGS

During the Finance Committee held on Wednesday, April 17, 2024, the committee members made recommendations for staff to consider implementing a fee schedule for equipment for facility rentals. Staff reached out to three different locations, Barstow, Yucaipa, and Adelanto to gather information on their processes for facility rentals (see attached). Staff also researched three party rental companies (see attached).

After reviewing practices at other organizations and pricing at rental companies, staff proposes the following recommendation:

- Increase facility rental fees 10%, this is an additional 10% from the committee proposed increase

Having the rental of tables and chairs “built-in” to the rental fee will eliminate the worry of having to deal with a third-party vendor if the client preferred to rent their own tables and chairs. One concern with dealing with a third-party vendor is the possibility of additional staff costs if the vendor does not pick-up their equipment at the end of the event. That will cause the District to schedule a staff member to open the facility on the next available day so the vendor may retrieve their equipment.

The District does not provide table covers or linens as part of its amenities. Disposable table covers are included with the Power Play Party Rentals, and their cost is incorporated into the rental fee.

Thank you for considering these recommendations. Implementing these fee structures will not only streamline our rental process but also ensure efficient facility maintenance and client satisfaction. We look forward to your feedback and potential approval of these proposals.

/sh

Hesperia Recreation and Park District

Facility Rental Comparisons

Barstow Facility Rentals	Refundable Deposits	Minimum of 3 hrs.	Each Additional Hour	8 Hours or More (Including tables and chairs)	Stage Rental (Per Day)	Light Set-up (Per Day)	Flex Room (Per Hour)	Cleaning Fee (Each Rental)	Per Table	Per Chair
Cora Harper Fitness Center	\$500	\$1,000	\$200	\$2,000	\$300	\$300	\$50	\$250	\$10	\$1
Dana Park Building	\$150	\$250	\$50					\$150	\$10	\$1

Facility Rental Cancellation Fees - Within two weeks of Scheduled Event - NO Refund of Deposit
Requires security and Host Liquor Insurance if the event has alcohol.

Adelanto Facility Rental	Cleaning/ Damage Refundable Deposit	Scheduling Fee (Applies to rental cost)	Rental Cost (After Scheduling Fee is paid)	Additional Hours after 10 hour min.	Requires security for alcohol?	Entrance Doors Opened and Closed More Than Once	Tables and Chairs
ConferenceRom	\$275	\$75	\$225	\$20	Yes, 1 guard per 100 people	\$35	Not provided

Facility Rental Cancellation - Must be made 30 days prior to the event in order for rental fees to be refunded (The \$75 Scheduling fee will not be refunded).

Hesperia Recreation and Park District

Facility Rental Comparisons

Yucaipa Facility Rentals	Deposits	Rate	Alcohol Permit Fee	Requires Security for alcohol?	Tables and Chairs
Yucaipa Community Center	\$250	\$120/Hr	\$200	No.	Included in Rental
Kitchen	\$100	\$150/Day			
Scherer Community Center	Deposits	Rate	Alcohol Permit Fee	Requires Security for alcohol?	Tables and Chairs
Entire Hall	\$250	\$120/Hr	\$200	No.	Included in Rental
Kitchen	\$100	\$150/Day			

Cancellation of a rental more than 30 days prior to the event results in deposit not being refunded. Cancellation requests between 29 and 16 days prior to the event results in a loss of 50% of rental fees paid and loss of the deposit. Cancellation of a rental 15 days prior to the event results in loss of 100% or rental fees and deposit.

[Home](#) » [Inventory](#) » Tables/Chairs

[Set Event Date](#)

Tables/Chairs for Rent


Add some tables and chairs to your next party or event!




6' Rectangle Table
from \$8.00 [Add to Cart](#)



8' Rectangular Table
from \$10.00 [Add to Cart](#)



Chairs
from \$2.00 [Add to Cart](#)



Round Tables 60"
from \$12.00 [Add to Cart](#)

(800) 613-3816

Specify Event Date Cart [0] Login



PRODUCTS

RULES

DELIVERY AREAS & FEES

PHOTO GALLERY

FAQS

CONTACT US

[All Categories](#) » [Tables and Chairs](#)



Beige Folding Chairs
\$1



Long Table 6 Ft
\$8

TABLES

Showing all 12 results

Default sorting 



48" Foot Square Table
\$8.50



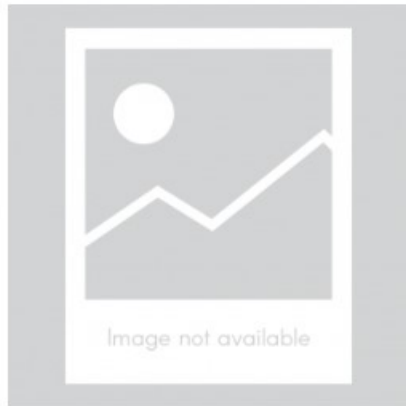
48" Dia. Round Table
\$6.50



60" Dia. Round Table
\$7.50



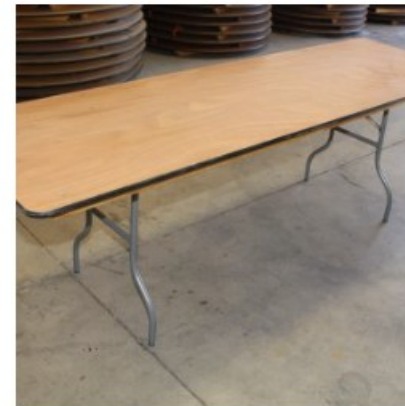
72" Dia. Round Table
\$11.00



Banquet Table 4'
\$6.00



Banquet Table 6'
\$7.00



Banquet Table 8'
\$8.00



Card Table
\$7.00

Chairs

Showing all 6 results

Default sorting 



Black Swivel Barstool
\$8.50



Cafe Bistro Chair
\$1.75



Children's Chair
\$1.10




Chivari Chair
\$11.00



Deluxe Polywood Chair
\$2.95



Wedding white chair
\$1.10

 Trusted Site



SHANNON D. DICUS
SHERIFF-CORONER
SAN BERNARDINO COUNTY

Interoffice Memo

DATE: April 16, 2024

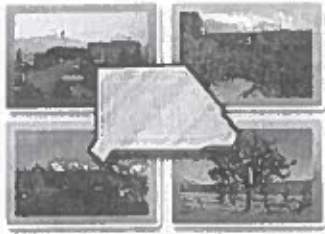
PHONE: 760-947-1500

FROM: JONATHAN RIZZARDI Sergeant
Hesperia Station

TO: HESPERIA PARKS AND RECREATION

SUBJECT: USE OF PERCY BAKKER CENTER

The Hesperia Police Station is respectfully requesting the use of the Percy Bakker Center on May 18, 2024. Joyce Trudo- Raff volunteered 10 years of her life to the Hesperia Police Station as a Citizen's on Patrol and an Equestrian on Patrol. Joyce recently passed away and the family would like to hold a celebration of life event at the Percy Bakker Center to honor Joyce. Thank you for your consideration.



LAFCO

Local Agency Formation Commission for San Bernardino County

1170 West 9th Street, Unit 150
San Bernardino, CA 92415-0490
909 398 0480 ; Fax 909 398 0481
lafco@sbco.sbcountry.gov
www.sbcslafco.org

COMMISSIONERS

JOE BACA, Jr.
Board of Supervisors

JIM BINGLEY
Public Member

DR. KIMBERLY COX
Special District

PHILL GUPPER
City Member

STEVEN FARRELL, Vice Chair
Special District

CURT HAGMAN
Board of Supervisors

ACQUANETTA WARREN, Chair
City Member

ALTERNATES

RICK DENISON
City Member

JIM HARVEY
Public Member

KEVIN KENLEY
Special District

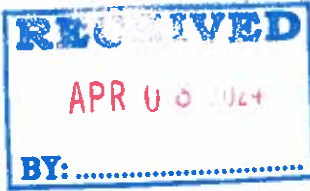
DAWN ROWE
Board of Supervisors

EXECUTIVE OFFICER

SAMUEL MARTINEZ

LEGAL COUNSEL

PAULA DE SOLLA



SENT VIA U.S. MAIL AND E-MAIL

April 4, 2024

**TO: Presidents of the Boards of Directors of the
Independent Special Districts in San Bernardino County**

**SUBJECT: Special Districts Selection Committee – Nomination
for LAFCO Regular Special Districts Seat**

On February 23, 2024, LAFCO officially opened the nomination period for the position of Regular Special Districts member on the Local Agency Formation Commission (LAFCO) for San Bernardino County. The nomination period officially ended on March 28, 2024.

Through the said nomination period, LAFCO received a total of four (4) nominations all of whom nominated Kimberly Cox from Mojave Water Agency. Since the nominations received are for the same candidate, Dr. Cox has been deemed appointed with no further vote required pursuant to the provision of Government Code Section 56332(f)(2).

Dr. Cox will be sworn into office on May 15, 2024. The term of office will expire on the first Monday in May 2028.

Thank you for your participation in the process.

Sincerely,

Samuel Martinez
SAMUEL MARTINEZ
Executive Officer

DAILY PRESS

CLUBS

Get physical with the 'hot moms' of the High Desert

McKenna Mobley Victorville Daily Press

Published 2:09 a.m. PT April 4, 2024 | Updated 2:10 a.m. PT April 4, 2024

Meet your local hot moms of the High Desert.

No, not the voluptuous neighbor next door or the blonde babe pushing the stroller down the produce aisle of Vons. Members of the High Desert Hot Mom Walking Club are everyday moms bonded by their maternal status and an affection for fitness.

The ambiguous name of the club empowers the members through humor. Their mission is less concerned with good looks and more focused on the physical health of High Desert moms.

"It could be a real challenge putting yourself first in terms of fitness when you have kids," said Daniela Tapia, founder of Hot Mom Walking Club. "I just had my daughter and was looking for a community of women that understood what I was going through as a mom but couldn't find one up here, so I started my own."

Not discouraged by the lack of community involvement in the High Desert, Tapia started the High Desert Hot Mom Walking Club in September 2023 to create a fun safe space for moms in the High Desert.

"The name is a pun, a spinoff of the 'hot girl summer' trend. We're all hot in our own ways. We could be hot messes sometimes, but just because we're moms doesn't mean we can't also feel good about ourselves," she said. "The name serves as a reminder that you don't have to give up your sense of identity or playfulness once you become a mom."

The club meets once a week for a walk around either Victorville, Hesperia, or Apple Valley. Fitness isn't the only thing that brings the moms together.

The club also focuses on getting the word out about the free resources available to High Desert residents, especially for moms and kids. Members share upcoming city events and

inform each other about school, library, and organization deadlines. This is singularly helpful for club members who are newer to the area or who find themselves at a loss when it comes to filling their free time.

"The community has so much to offer but the resource that we lack the most is knowing," Tapia said.

Walk a mile in a hot mom's shoes

The distance the club walks "depends on the needs of our children," Tapia said.

This past week, the club took their fitness regimen inside amid the high winds in the High Desert. They set a goal to walk three laps around the Mall of Victor Valley but added an additional lap because the kids were "doing so good."

Six to nine moms routinely join the weekly walks, most of whom bring their children.

The hot moms step it up outdoors by walking a few laps around High Desert parks like Hesperia Lake Park, Mojave Narrows Regional Park, and Blackhawk Park, given that the kiddos are up for it. On days with good weather and high spirits, the hot moms take to the Mojave River and walk for about an hour sharing antidotes, maternal advice, and community stories.

A message from the hot moms to the High Desert

You don't have to be a mom to be a member.

"As long as you're a woman and you're comfortable with kids around, please join us," Tapia wanted to express the importance of inclusivity. "Dog moms are welcomed and encouraged too! Come with your fur baby."

There is also no age limit to ramble with the residents of the High Desert mom community.

"The hardest part is making that initial decision to show up. Come to one of our walks, we promise you'll learn something new about the community and make new friends."

The High Desert Hot Mom Walking Club encourages people to participate not only to stay in shape but also to learn more about what the High Desert has to offer. Joining the club is a way to solder the bond between High Desert moms.

Contact the club on Instagram @hdhotmomwalkingclub and Facebook @High Desert Hot Mom Walking Club for inquiries and updates on their latest walking endeavors.

Hesperia Lake Park

7500 Arrowhead Lake Rd #7546, Hesperia, CA

Get more reviews

4.5  2,449 reviews ⓘ

Most relevant

Newest

Highest


Lowest



Eric Castaneda

Local Guide · 47 reviews · 78 photos



 a day ago **NEW**

Nice and clean place to fish, playground, camp, party events with bbq grill feed ducks, and geese they stock fish every week. So please keep this place clean and pick up after yourself the only sad thing they don't have regular restroom only portable restroom but they are clean staff inside are frendly please buy the feed here to support the business \$1 for a bag o and the bonus they sell tall boys (beer) and can drink here. Well, you fish, no need to hide beer from no one here, so enjoy your fishing and stay hydrate



 Reply  Like

**REGULAR JOINT MEETING OF THE
HESPERIA RECREATION AND PARK DISTRICT
AND THE
HESPERIA AREA RECREATION DISTRICT FOUNDATION BOARD MEMBERS
Thursday, April 25, 2024 - 6:00 p.m.
Lime Street Park Community Center
16292 Lime Street, Hesperia, CA 92345**

MINUTES

CALL TO ORDER

Meeting was called to order at 6:00 p.m. by Chair Member Blocker.

ROLL CALL

Committee: Irish, Gonzalez
Foundation: Drylie, Blocker, Hill, Gingerich, Daugherty
District Staff: Louie, Garcia, Hauser, Chavez, Dawes
Other: None

FLAG SALUTE

Member Gingerich led the flag salute.

MESSAGE TO THE PUBLIC/PUBLIC COMMENT

None

COMMUNICATIONS

None

DISCUSSION/ACTION ITEMS

a. Approval of March 28, 2024, Meeting Minutes

1. Motion made by Vice Chair Member Drylie to approve the March 28, 2024, minutes, seconded by Member Hill. The motion passed by the following vote:

AYES: Blocker, Hill, Gingerich, Daugherty, Drylie
NOES: None
ABSENT: None
ABSTAIN: None

b. Rick Novack High School Scholarship Ceremony Schedule

1. The Board volunteered to attend and present the scholarships at each high school awarded.

c. HARD Foundation Logo

1. Motion made by Member Daugherty to accept version A., with no shadow, adding the outline of the mountains, seconded by Member Hill. The motion passed by the following vote:

AYES: Gingerich, Daugherty, Drylie, Blocker, Hill
NOES: None
ABSENT: None
ABSTAIN: None

d. Event Ad Hoc Committee Update

1. Chair Member Blocker reported on the following: Bobcat’s Summer Concert Series, concerts in general event budgets, Hesperia Days Rodeo, El Dorado Broadcasters, and presenting at the Greater High Desert Chamber of Commerce Friday Morning Coffee Break.

Meeting recessed from open session at 6:30 p.m.

Meeting reconvened into open session at 6:39 p.m.

e. Preservation Committee Update

1. Vice Chair Member Drylie reported on the following; increase in visitors at the museum, Apple Valley Boy Scouts, social media posts, museum grant progress, and presenting to the Seniors With Inquiring Minds group.

f. Recreation Committee Update

1. Director Irish reported on the Easter Egg Hunt.

g. HARD Foundation By-Laws Discussion

1. Acting General Manager Louie distributed an opinion from legal counsel. The Board will review and discuss at the May 23, 2024, meeting.

DISTRICT FOUNDATION COMMITTEE

a. District Board Report

1. Director Gonzalez reported on the following: The KYA Group update, Rick Novack Community Center Gym painting and progress, Datura house demolition, project signage, Request for Proposals for District-wide Videography, Board Values removal from policy manual and website, and a power point presentation from the Acting General Manager.

b. Comments

1. Member Gingerich inquired about Maple Park improvements.

STAFF REPORTS

a. Programs/Events/Activities Handouts

1. Ms. Dawes reported on the Park Ranger department.

b. Comments

1. Director Gonzalez inquired about the car show turnout.

FOUNDATION CHAIR'S COMMENTS

1. Chair Member Blocker reported that the Hesperia Wranglers are requesting sponsorship of their pageant. The Hesperia Days Rodeo is almost filled up with food vendors. He inquired about his challenge to the Board to get at least one sponsor each.

Director Irish left at 7:36 p.m.

FOUNDATION MEMBERS' COMMENTS

1. Member Gingerich requested to set up the rodeo sponsor checklist differently.
2. Member Hill - none.
3. Member Daugherty suggested a Route 66 Rendezvous.
4. Vice Chair Member Drylie reported his email situation is straightened out.

ADJOURNMENT - Meeting was adjourned at 7:52 p.m.

DRAFT

**HESPERIA RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS
SAFETY, SECURITY, AND MAINTENANCE COMMITTEE MEETING
Thursday, April 18, 2024 - 3:30 p.m.
Lime Street Park Community Center
16292 Lime Street, Hesperia, CA 92345**

MINUTES

Call to Order

Meeting was called to order at 3:30 p.m. by President Gregg.

A. Attendance

Board Committee Members: Gregg, Roberts

District Staff: Louie, Garcia, Varner, Hauser, Sanchez, Chavez, Dawes

Guests: None

Flag Salute

Flag salute was led by Vice President Roberts.

Message to the Public/Public Comment

None

Discussion/Action Items

B. Park Ranger Report

- Mr. Louie presented the report from Ranger Zepeda.
- Chief Chavez presented a letter regarding POST certification.

C. Maintenance Report

- Mr. Varner reported on the following: cleaning and disinfecting playgrounds, painting, Percy Bakker Community Center improvements, and Timberlane Dog Park improvements.

D. Recap of March 21, 2024, Safety, Security, and Maintenance Committee Meeting

- The Committee reviewed the highlights from the March 21, 2024, Safety, Security, and Maintenance meeting held at the Power Play Center including skating rink signage, outdoor lighting, Power Play Center windows, and Percy Bakker Community Center improvements.

E. Lime Street Park Community Center Walk-Through

- The Committee reviewed the following: ceiling tiles, painting, possible security door, Mission and Vision statements in hall, office space, televisions with advertising, chairs by the front office, counter height, baseball field flag posts, fill

tree planters, pool house window, outdoor restrooms, part time maintenance routines, dirt fill by batting cage, rodeo building, water district property, skate park lights and bench repair, skatepark tree backfill, basketball hoop cement repair and grass seeding, tennis court nets and fence, dog park stump removal and fencing, shade, walking path signage and possible exercise equipment, "Café Lime Street," and website photos.

Adjournment - Meeting was adjourned in honor of Angel Gramillo of Irie Smokehouse BBQ at 5:30 p.m.

**HESPERIA RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS
EVENT COMMITTEE MEETING
Thursday, April 25, 2024 - 5:00 p.m.
Lime Street Park
16292 Lime Street, Hesperia, CA 92345**

MINUTES

Call to Order

Meeting was called to order at 5:00 p.m. by Director Irish.

A. Attendance

Board Committee Members: Irish, Gonzalez, Blocker

District Staff: Louie, Garcia, Hauser, Chavez

Guests: None

Flag Salute

The Flag Salute was lead by Director Irish.

Message to the Public/Public Comment

- Jonathon Brewer, El Dorado Broadcasters, presented a handout on radio marketing strategies.

Discussion/Action Items

B. Events Budgets

- The Committee suggested increasing the events budget for the 2024/2025 Fiscal Year.

C. Hesperia Days Rodeo Ticket Sales

- Chair Member Blocker highlighted that tickets go on sale on Eventbrite on May 1, 2024. He also reported on parking, Citizens on Patrol, sponsors, vendors, and food vendors.

D. Co-Sponsored Events

- The Committee discussed co-sponsored events with El Dorado Broadcasters.

E. Special Events Update

- Ms. Hauser highlighted the Betterly Western Heritage Foundation, Movies in the Park lineup, and possible concerts.

Adjournment - Meeting was adjourned at 5:45 p.m.

**HESPERIA RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS
RECREATION COMMITTEE MEETING
Thursday, April 18, 2024 – 5:30 p.m.
Lime Street Park
16292 Lime Street, Hesperia, CA 92345**

MINUTES

Call to Order

Meeting was called to order at 5:45 p.m. by Vice President Roberts.

A. Attendance

Board Committee Members: Roberts, Irish

District Staff: Louie, Garcia, Hauser, Schauwecker, Chavez

Guests: None

Flag Salute

The Flag Salute was lead by Vice President Roberts.

Message to the Public/Public Comment

None

Discussion/Action Items

B. Upcoming Summer Programs Update

- Ms. Hauser provided updates to the Committee on upcoming programs including aquatics, Summer Youth Basketball, and the HUSD Summer Feeding Program..

C. Current Program Update

- Ms. Hauser gave participation numbers and provided updates of current programs.

D. Live Streaming Updates

- Ms. Schauwecker gave updates on live streaming and engagements generated from it.

E. Hesperia Lake Park Update

- Ms. Hauser gave an update on Hesperia Lake Park. Trout season has ended and catfish have been stocked.

F. Social Media Ideas for Programs

- Ms. Hauser gave a presentation on the MOJO capabilities for the District and parents. She will bring back cost projections for committee to review.

G. Power Play Center Lighting Update

- Ms. Hauser gave update on the lighting installation due to take place April 26th.

H. Epicenter and Power Play Center Snack Bar/Vending Maching Update

- Ms. Hauser gave an update on the snack bar build out at the Power Play Center. Vending machines will be moved to the Eipcenter after the snack bar is built.

I. Google Review Project

- Committee would like a contest set up to draw more Google Reviews to our Google profiles.

J. Percy Bakker Community Center Pool Table Update

- Ms. Hauser gave an update on the pool table renovation at the Percy Bakker Community Center.

K. Hesperia Lake Park Disc Golf Update

- Ms. Hauser gave an update on the Disc Golf Course.

L. Facility Logo Quotes

- General Manager gave update on walk-through at the Rick Novack Community Center. Ms. Hauser to get updated bids for remaining facilities.

M. Special Needs Fishing at Hesperia Lake Park

- Ms. Hauser gave an update on fishing for those with special needs.

N. Boy Scouts' Hesperia Lake Park Campground Project

- Ms. Hauser give an update on the painting project with the Boy Scouts.

Adjournment - Meeting was adjourned at 6:43 p.m.

May 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			<p>1</p> <p>3:30 pm Policy Review Committee Meeting</p>	<p>2</p>	<p>3</p>	<p>4</p>
<p>5</p>	<p>6</p>	<p>7</p>	<p>8</p> <p>6:00 pm District Board Meeting</p>	<p>9</p>	<p>10</p>	<p>11</p> <p>8:00 am Hesperia Wranglers' Gymkhana Val Shearer Arena</p>
<p>12</p> 	<p>13</p>	<p>14</p>	<p>15</p> <p>3:30 pm Tri-Agency Meeting City Hall</p>	<p>16</p> <p>3:30 pm Safety, Security, & Maintenance Meeting 5:30 PM Recreation Meeting</p>	<p>17</p> <p>3:30 pm Historical Preservation Committee Meeting</p>	<p>18</p> <p>11:00 am 3rd Annual HD Inter-Tribal Spring Celebration Hesperia Civic Plaza Park</p>
<p>19</p>	<p>20</p>	<p>21</p>	<p>22</p> <p>6:00 pm District Board Meeting</p>	<p>23</p> <p>5:00 pm Event Committee 6:00 pm Foundation Meeting</p>	<p>24</p>	<p>25</p> <p>Lime Street Park Pool Opens</p>
<p>26</p>	<p>27</p> <p>Memorial Day District Offices Closed</p> 	<p>28</p>	<p>29</p>	<p>30</p>	<p>31</p>	

June 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3 Summer Kids Kamp Starts	4	5	6	7	8 8:00am Hesperia Wranglers' Gymkhana 10:00 am Wicked Kustomz Fathers Day Car Show
9	10	11	12 6:00 pm District Board Meeting	13	14 Flag Day 	15
16  Father's Day	17 6:00 pm ASBCSD Chino Valley Water Conservation District	18	19	20 3:30 pm Safety, Security & Maintenance Meeting 5:30pm Recreation Meeting	21 3:30 pm Historical Preservation Committee Meeting	22
23 <hr/> 30	24	25	26 6:00 pm District Board Meeting	27 5:00 pm Event Committee Meeting 6:00 pm Foundation Meeting	28	29

July 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
 1	2	3	4	 Independence Day District Offices Closed	5	6 Dusk Movies in the Park <i>Hesperia Civic Plaza Park</i>
7	8	9	10 6:00 pm District Board Meeting	11	12	13 8:00 am Hesperia Wranglers' Gymkhana Rick Sheared Arena Dusk Movies in the Park
14	15 6:00 pm ASBCSD Meeting Phelan Pinon Hills Community Service District	16	17	18 3:30 pm Safety, Security & Maintenance Meeting 5:30pm Recreation Meeting	19 3:30 pm Historical Preservation Committee Meeting	20 Dusk Movies in the Park <i>Hesperia Civic Plaza Park</i>
21	22	23	24 6:00 pm District Board Meeting	25 5:00 pm Event Committee Meeting 6:00 pm Foundation Meeting	26	27 Dusk Movies in the Park <i>Hesperia Civic Plaza Park</i>
28	29	30	31			