

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

AGENDA

SPECIAL MEETING

August 18, 2022– 6:30 p.m.

North Highlands Recreation Center - 6040 Watt Avenue, North Highlands, Ca 95660

Phone: (916) 332-7440

WWW.NHRPD.ORG

1. **CALL MEETING TO ORDER**

2. **APPROVAL OF MINUTES**

A. Minutes July 14, 2022 Regular Meeting

3. **CHAIRPERSON'S REPORT**

4. **COMMENTS FROM BOARD MEMBERS**

5. **REPORTS FROM STANDING COMMITTEES:**

Budget, Finance & Audit: Chairperson Beau Reynolds; Member Vladimir Valin

Facility Development: Chairperson Crystal Harding; Member Veya Cummings

Personnel and Policy: Chairperson Vladimir Valin; Member Crystal Harding

Programs, Fees, and Charges: Chairperson Veya Cummings; Member Beau Reynolds

6. **ADMINISTRATOR'S REPORT**

A. CAPRI Letter Re: Cycle XVII Distant Site Visit Report

B. Park and Facility Maintenance Report

C. Recreation Report

7. **CORRESPONDENCE**

8. **COMMENTS AND REPORTS FROM CITIZENS AND ORGANIZATIONS**

Matters under the jurisdiction of the Board of Directors, and not on the posted agenda, may be addressed by the general public at this time. The public may address the Board on each agenda item during the Board's consideration of the item. In order to speak, the speaker must complete and submit a public comment card. The cards are available on a table to the rear of the Boardroom. The card should be handed to the Secretary of the Board. The Chairperson of the Board may use his or her discretion in waiving this policy. The Board of Directors limits testimony on matters not on the agenda to three minutes per person and not more than fifteen minutes for a particular subject. Except for public hearings, comments from the public shall not be received until after completion of Board Discussion and deliberation, and just before final action or completion of the agenda item. The Board of Directors cannot take action on any unscheduled matter.

9. **UNFINISHED BUSINESS**

None

10. NEW BUSINESS

- A. Proclamation Recognizing Kelly Jew
Board action to consider approval of the Proclamation for Kelly Jew.
- B. Resolution #618 – Approval of the Fiscal Year 2022/2023 Final Budget
Board action to consider approval of the FY 2022/2023 Final Budget
- C. FY2022-2023 Program Fee and Charges Schedule
Board discussion/action to approve staff recommendation for FY2022-2023 Program Fees and Charges Schedule with the understanding that additional fees and charges will periodically be brought back to the board to review and approval.
- D. Resolution #619 – Approval of the Fiscal Year 2022/2023 Appropriations Limit Schedule
Board action to consider approval of the FY 2022/2023 Appropriations Limit Schedule.
- E. Resolution #620 – Approval of the Fiscal Year 2022/2023 Final Budget for North Highlands Recreation and Park District Community Facility District No. 2016-01 Elverta Park
Board action to consider approval of the Fiscal Year 2022/2023 Final Budget for North Highlands Recreation and Park District Community Facility District No. 2016-01 Elverta Park.

11. PAYMENT OF THE BILLS

Board Members' opportunity to ask questions or get clarification on the bills. Board action to ratify payment of the bills.

12. ADJOURNMENT

13. DATE, TIME, AND PLACE OF NEXT MEETING

The next regular meeting of the Board of Directors will be on September 8, 2022 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands, CA

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability related modification or accommodation to participate in this meeting, please contact the North Highlands Recreation and Park District Office at (916) 332-7440. Requests must be made as early as possible and at least one-full business day before the start of the meeting.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD MEETING MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: July 14, 2022

Time: 6:30 p.m. – Regular Meeting

Place: North Highlands District Offices (6040 Watt Avenue, North Highlands, CA)

Member Present: Patrick Williams, Beau Reynolds, Vladimir Valin, Crystal Harding, Veya Cummings

Members Absent:

Staff Present: Larry Mazzuca, Administrator
Sarah Musser, Recreation Superintendent
Rachel Robertson, Recreation Supervisor
Terri Smith, Administrative Service Manager

Guests Present: Reymond Whitfield

CALL MEETING TO ORDER:

Chairperson Williams called the meeting to order at 6:30 p.m.

APPROVAL OF MINUTES:

7/1/22

Motion by Board Member Reynolds, seconded by Board Member Cummings, that the Board of Directors approve the Minutes of the Regular Meeting of June 9, 2022 as amended.

AYES: Williams, Reynolds, Valin, Harding, Cummings
NOES: -0-
ABSTAIN: -0-
ABSENT: -0-

CHAIRPERSON'S REPORT:

Chairperson Williams stated that Administrator Mazzuca handed out a report regarding Playground Equipment Color issues and wanted to add it to the agenda under new business as 10C.

7/2/22

Motion by Board Member Cummings, seconded by Board Member Valin, that the Board of Directors to add Ridgepoint and Chardonnay Park Playground Equipment Color issue report to the agenda under new business as 10C.

AYES: Williams, Reynolds, Valin, Harding, Cummings
NOES: -0-
ABSTAIN: -0-
ABSENT: -0-

COMMENTS FROM BOARD MEMBERS:

Board Member Cummings stated that she is disappointed on losing the ASES program and wanted to know if the district could see what else they could do in teaming up with Twin Rivers Unified School District.

Administrator Mazzuca explain that ASES contracts are for one year only and must be renewed annually. Due to the significant contract changes requested by TRUSD, it made it financially impossible for the District to reapply to run the program in 2022-2023. Besides having to subsidize the program in excess of \$50K (to maintain the same level of service as in past years), the school district was increasing the ratio of students to staff by almost double, requiring operators to pay part time salaries above the current district salary scale, increasing the number of students in the program from 48 to 100, amongst other changes. The District understands why the school district feels compelled to make these changes, but these changes are not in the best interest of the District. However, NHRPD and TRUSD have an excellent relationship that will continue beyond the ASES program.

Board Member Harding stated that she attended Sr. Bingo, it was really fun and looking forward to Sr. Movie Day.

Board Member Harding stated she realize that Evonne Luu and she went to the same high school and stated that she also knew Loyal Brown from an after school program she ran at his grandmother’s apartment.

Board Member Harding stated that she had a “one on one” meeting Administrator Mazzuca. Larry gave me a lot of back around about the district, including operations and board responsibilities, and his experience in previous positions. She looks forward to future meetings.

Board Member Reynolds talked about the 4th of July in his neighborhood.

Board Member Reynolds discussed the Popsicle in the Park program at Strizek Park; it was really fun, and popsicles were great. Would like to see a more advertisement for programs such as this, including some additional events or contests. He wanted to thank staff for their efforts.

Recreation Superintendent Musser introduce Evonne Luu to the Board as the new Office Assistant.

REPORTS FROM STANDING COMMITTEES:

Budget, Finance & Audit: Chairperson Beau Reynolds; Member Vladimir Valin

Facility Development: Chairperson Crystal Harding; Member Veya Cummings

Personnel and Policy: Chairperson Vladimir Valin; Member Crystal Harding

Programs, Fees, and Charges: Chairperson Veya Cummings; Member Beau Reynolds

ADMINISTRATOR’S REPORT:

Administrator Mazzuca talked about his report on “The Relationship between Board of Directors and District Administrator” and hoped the board found it interesting and educational.

Administrator Mazzuca went over his administration report with Board Comments and Questions:

- Administrator and Board Member “One on One” Meetings.
- Agenda Format Review
- Responding to Board Emails, Text Messages and Phone Calls.

Oral report by Administrator Mazzuca for Park Superintendent Scott Graham presented with Board Comments and Questions:

Administrator Mazzuca reported on Park Superintendent's report:

- CAPRI Cycle XVII District Visit

Administrator Mazzuca reported on Park Superintendent Graham ADA Transition Plan with Board Comments and Questions.

Administrator Mazzuca reported the Prop 68 Per Capita Grant for Capehart Gym project has started.

Oral Report by Recreation Superintendent Sarah Musser presented with Board Comments and Questions:

- Sarah updated the Board that Social Media Followers has gone up 150%.
- Sarah announced that this would be her last board meeting, she has accepted another job with the City of Sacramento. She stated that she appreciates having worked with the board and staff during her time with the District.
- Sarah stated that they added a bonus week for Summer Camp.

CORRESPONDENCE:

Board Member Harding reported that she would like to share a letter that Administrator Mazzuca and she received from Ken Brown who she went to school with.

COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS

Mr. Reymond Whitmore: He described himself to being a new resident of North Highlands. He asked questions about National Night Out, district surveys, program costs and advertisement of board meetings. In addition to Administrator Mazzuca's response to Mr. Whitmore's questions, he encouraged Mr. Whitmore to contact him so that he could discuss his interests and concerns in greater detail.

Recreation Superintendent Musser stated that the surveys are on the district web-site and face book.

UNFINISHED BUSINESS

- A. Update: District Park and Recreation Facilities Master Plan and Serra Creek Park
Administrator Mazzuca with Board Comments and Questions went over his District Park and Recreation Facilities Master Plan and Sierra Creek Park:
- Five firms have submitted their plans
 - No set date has been made for the panel interviews, waiting for firms to get back with us.
 - All day interview for the firms.
 - Around September 2022 the district should have a signed contract.

NEW BUSINESS

- A. District Scholarship Report
Administrator Mazzuca with Board Comments and Questions went over the District Scholarship Program:
- Scholarship Requirements:
 - Age eligibility
 - Residency
 - Proof of Financial Hardship

- Scholarship Funding
- Application Submittal
- Ineligibility

7/3/22

Motion by Board Member Harding, seconded by Board Member Cummings that the Board of Directors approves staff recommendation to limit scholarship funds in an amount not to exceed \$4,400 in FY2022-2023; and, that the Board will re-evaluate additional scholarship funding for FY2022-2023 at the January 12, 2023 regular board meeting.

AYES: Williams, Reynolds, Valin, Harding, Cummings
 NOES: -0-
 ABSTAIN: -0-
 ABSENT: -0-

B. Recreation Subsidize Program Fee Policy

Administrator Mazzuca with Board Comments and Questions went over the Recreation Subsidized Program Fee Policy.

7/4/22

Motion by Board Member Reynolds, seconded by Board Member Valin that the Board of Directors approves staff recommendations to implement, effective the FY2022-2023 General Fund Budget, a temporary twenty percent subsidized fee schedule for youth, teens and seniors' programs and services. The subsidized rate schedule would remain in place for FY2022-2023 through FY2023-2024. The Board would need to take further action prior to the approval of the FY2024-2025 Preliminary Budget to extend, repeal or change the temporary subsidy fee schedule.

AYES: Reynolds, Valin, Harding, Cummings
 NOES: Williams
 ABSTAIN: -0-
 ABSENT: -0-

C. Ridgepoint and Chardonnay Park Playground Equipment Color Issue

Administrator Mazzuca with Board Comments and Questions went over Ridgepoint and Chardonnay Park Playground Equipment Color Issues report:

- Option 1 Return the incorrect equipment pieces and have the factory send back the correct colored pieces. (Turnaround time not stated.)
- Option 2 Send back the entire incorrect shipment and have the factory remake the entire order. (6-8 week turnaround).
- Option 3 Accept the equipment as sent from the GameTime factory and take a \$10,000 reimbursement from GameTime for the color mix up. In addition, GameTime has offered a one-time 50% discount on our next playground equipment order for materials with no cap

7/5/22

Motion by Board Member Cummings seconded by Board Member Reynolds, that the Board of Directors approves staff recommendation to accept Option III which provides for an immediate \$10,000 savings and a 50% discount on playground materials for a future playground project.

AYES: Williams, Reynolds, Valin, Harding, Cummings
 NOES: -0-
 ABSTAIN: -0-
 ABSENT: -0-

PAYMENT OF BILLS

Payment of bills for the Month of June 2022 for the District and Cherry Blossom Park was presented with Board Comments and questions.

7/6/22

Motion made by Board Member Harding, seconded by Board Member Reynolds, that the Board of Directors approve June’s GF payment of the bills.

AYES: Williams, Reynolds, Valin, Harding, Cummings
NOES: -0-
ABSTAIN: -0-
ABSENT: -0-

7/7/22

Motion made by Board Member Harding, seconded by Board Member Reynolds, that the Board of Directors approve June’s CFD – Cherry Blossom Park payment of the bills.

AYES: Williams, Reynolds, Valin, Harding, Cummings
NOES: -0-
ABSTAIN: -0-
ABSENT: -0-

ADJOURNMENT

Chairperson Williams adjourned the meeting at 8:56 p.m.

DATE, TIME, AND PLACE OF MEETING

The next regular meeting of the Board of Directors will be on August 11, 2022, at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands, CA.

Signature

Signature



August 11, 2022

CAPRI
Kirk Andre
Safety Analyst

RE: Cycle XVIII District Site Visit

Dear Mr. Andre,

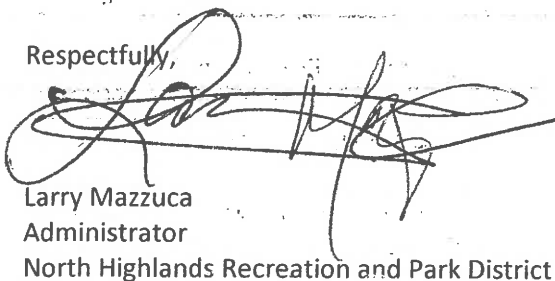
The District is in receipt of CAPRI's June 28, 2022 Cycle XVIII District Site Visit Report. As a requirement of CAPRI, the District must respond to any recommendations within 45 days of receiving this letter (received on July 11, 2022).

Recommendations

- I. The North Highlands Recreation and Park District must have evidence of annual review of the IIPP. *Response: The District is in the process of addressing this recommendation and will forward a copy of this evidence to CAPRI once completed.*

- II. The North Highlands Recreation and Park District should repair or replace the poured-in place rubber surface at Freedom Park. *Response: The District is currently evaluating the benefits of replacing this surface material with a similar poured-in place material or with engineered wood fiber materials. Once the decision has been made and the issue has been adequately addressed, the District will take a photo of the improvements and forward them to CAPRI.*

Respectfully,



Larry Mazzuca
Administrator
North Highlands Recreation and Park District

Cc: Scott Graham, Park Superintendent



1075 Creekside Ridge Drive
Suite 240
Roseville, CA 95678

Phone: (916) 722-5550
Fax: (916) 722-5715
Website: capri-jpa.org

July 7, 2022

Mr. Larry Mazzuca
North Highlands Recreation and Park District
6040 Watt Avenue
North Highlands, CA 95660
Email: larry@nhrpd.org

VIA EMAIL ONLY

Dear Mr. Mazzuca:

Thank you for the time devoted to the Cycle XVIII District Visit on June 28, 2022.

As you know, CAPRI is a risk-sharing pool, which means that the effective risk management and loss prevention efforts of every member district have a direct impact on the results of the entire pool. The District Visitation Program is one of the many resources that CAPRI provides its members to enhance those efforts.

The enclosed report contains evaluations and recommendations which are the result of a survey of select facilities and our review of District administration and operations. In accordance with CAPRI guidelines, we ask that the District respond in writing to any recommendations within 45 days of this letter.

If you have any questions about the enclosed visitation report, please call our office.

Sincerely,

Kirk Andre
Safety Analyst



California Association for
Park & Recreation Indemnity

CAPRI

DISTRICT VISIT REPORT

Cycle XVIII



Visit Conducted On:

June 28, 2022

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EXECUTIVE SUMMARY

This report is merely a summary of CAPRI's survey and cannot and does not address every potential unsafe practice or condition of the District. Due in part to the limited nature of the visit and the narrow scope of CAPRI's review, this report should not be relied upon as a thorough audit of District facilities or confirmation that all necessary and appropriate risk management practices of the district are in place. Furthermore, CAPRI, its staff, and Board of Directors, neither assume responsibility nor warrant nor represent that the facilities, work sites, operations, and/or equipment surveyed are safe or healthful or in compliance with any with state, federal, and local law, regulations, and/or ordinances including, but not limited to, compliance with the American Disabilities Act.

If the District scores 90-100%, they will receive an "Excellent" score and receive the CAPRI Ted Winslow Safety Award. Districts that score an 80-89% will receive a "Very Good." Districts that score 70-79% will receive a "Good." Districts that score 69% or lower will receive a "Needs Improvement."

The criteria below reflect the points under each category. If a certain category does not apply to the District, such as a pool, then that category will not be assessed and will not impact the District's final percentage score.

PREPARED FOR:

Mr. Larry Mazzuca
North Highlands Recreation and Park District
6040 Watt Avenue
North Highlands, CA 95660

STAFF INTERVIEWED:

Larry Mazzuca, District Administrator
Scott Graham, Park and Maintenance Superintendent
Sarah Musser, Recreation Superintendent
Terri Kollorz, Office Manager

SITES VISITED:

District Office and Community Center
Brock Park Sports Complex
Chardonnay Park
Larchmont Park
Memorial Park
Planehaven Park
Ridgepoint Park

SURVEYED BY:

Kirk Andre, Safety Analyst

VISIT OVERVIEW

The District Visitation Program emphasizes risk management, loss prevention, and employment practices and is a unique opportunity for the members to share and learn from the success of other recreation and park districts around the State. CAPRI does not perform “surprise” visits. An appointment is made at least three weeks before a visit takes place unless agreed upon by the District.

The visit to your District was part of an ongoing effort by CAPRI to assist members in running a safe and healthy operation. We want to acknowledge successes and progress, as well as identify areas for improvement. We strive to be a resource, sharing information from your peers around the State about how they reduce losses and manage risk.

The District Visit consisted of reviewing documentation pertaining to the categories in this report and conducting a walk-through survey of your sites. The Safety Analyst has a list of all the parks and facilities for each District and chose the sites to walk-through. The report reflects the sites visited in this report.

OBSERVATIONS, RECOMMENDATIONS, & SCORING

I. ADMINISTRATIVE & CONTRACT MANAGEMENT PRACTICES

A. Follow Up Items

From the previous visit, if CAPRI had any recommendations that they have been addressed by the District. If there were no recommendations, it will be noted.

Observation: There were four recommendations from the previous District Visit.

1. Update and complete a detailed self-assessment of sites and facilities.
2. Verify the District's website is ADA accessible.
3. Repair or replace the poured-in-place rubber surface at Freedom Park.
4. Review the IIPP on an annual basis.

The District complied with two of the four recommendations. The District is working with Disability Access Consultants (DAC) for a detailed self-assessment and transition plan. The District uses Streamline for their website and is ADA accessible.

Recommendations:

The District should repair or replace the poured-in place rubber surface at Freedom Park.

The District should review the IIPP on an annual basis.

Follow-Up Items Scoring:

1. 0 Complied with recommendations from prior visitations.
If no recommendation, then this criteria is fulfilled. (1 pt.)

Points Received 0/1

B. Participant Agreement, Waiver, & Release Forms

Waiver and Release forms must be used for all District-conducted or sponsored programs and activities. Each form should contain CAPRI-approved language and use an appropriate type-face. Additionally, the form should include a description of the activity and the time frame in which the activity will take place. Forms need to be signed by the participant, or in the case of a minor, the minor's parent or guardian. Signed forms should be retained for a period of no less than three years and possibly longer if the program or activity involves minors.

***Observation:** The District utilizes Waiver and Release Forms for all District-Conducted or sponsored programs and activities. The forms contain CAPRI-approved language. The forms accurately describe the name of the activity, along with the time frame of the activity. Signed forms are retained for an appropriate period of time.*

***Recommendations:** There are no recommendations.*

Participant Agreement, Waiver, and Release Form Scoring:

1. 3 CAPRI-approved language on all forms for all activities where registration is required. (3 pts.)
2. 1 Form accurately describes name and timeframe of activity. (1 pt.)
3. 1 Retention of waivers. (1 pt.)

Points Received 5

C. Facility Use Agreements

Facility Use Agreements are contracts between the District and the facility user which are intended to address, among other things, the allocation of risk prior to the use. The Facility Use Agreement should contain a section with CAPRI-approved indemnification, also known as “hold-harmless” language. The District should establish standards as to when they require facility users to provide liability insurance. When liability insurance is required, the District should also obtain a certificate of insurance evidencing sufficient coverage as well as additional insured endorsement naming the District as an additional insured on the facility users’ liability insurance policy. All of these documents should be kept on file and the District should have a system to maintain and access the facility use agreements and insurance documentation when necessary.

***Observation:** The District utilizes Facility Use Agreements when renting out District facilities. These Facility Use Agreements contain CAPRI-approved indemnification language. The District has standards for when renters are required to provide a certificate of liability insurance. When required, these certificates of liability insurance and the additional insured endorsements are retained by the District. The District has a system to maintain and access the facility use agreements.*

***Recommendations:** There are no recommendations.*

Facility Use Agreement Scoring:

1. 3 District’s Facility Use Agreement contains CAPRI-approved indemnification language. (3 pts.)
2. 3 District has insurance requirements addressing minimum limits and an additional insured endorsement. (3 pts.)
3. 3 When required, District retains a copy of the certificate of insurance and additional insured endorsement. The District has a system to maintain and access the facility use agreements. (3 pts.)

Points Received 9/9

D. Injury & Illness Prevention Program

California employers have many different responsibilities under the California Occupational Safety and Health Act of 1973 and Title 8 of the California Code of Regulations. The District should have an established Injury and Illness Prevention Program (IIPP) that is reviewed at least on an annual basis in order to keep employees safe. The individual responsible for implementing the program should be clearly identified. A system should be in place for evaluating workplace hazards as well as methods and procedures for correcting unsafe or unhealthy conditions. The District should be actively involved with safety training and have a policy for reporting hazards without fear of reprisal. There should also be a system in place to ensure employee compliance with safe and healthy work practices.

***Observation:** The District maintains an Injury and Illness Prevention Program. There should be evidence of an annual review. The District has identified the person responsible for implementing the program. The IIPP contains a system for identifying, evaluating, and correcting workplace hazards and unsafe conditions. The District has an active training program and a system in place to ensure employee compliance with safe and healthy work practices. The District has a policy in place for reporting hazards without fear of reprisal. The District currently has a Covid Prevention Plan in place.*

***Recommendations:** Have evidence of annual review of the IIPP.*

IIPP Implementation Scoring:

1. 1 The District has an IIPP and a person responsible for implementing program is identified. (1 pt.)
2. 0 Evidence of annual IIPP review. (1 pt.)
3. 1 Established system for identifying, evaluating, and correcting workplace hazards and unsafe conditions. (1 pt.)
4. 1 The District has an active safety and training program. (1 pt.)
5. 1 The District has a policy for reporting worksite hazards without fear of reprisal. (1 pt.)

Points Received 4/5

E. Cybersecurity Practices

In the face of sophisticated new threats, the use of appropriate cybersecurity practices has become increasingly important. Having a secure server is key since it is the heart of an organization's IT infrastructure. Employees should utilize safe IT practices such as locking their computers when not in use, recognizing phishing scams, and using strong passwords and multifactor authentication. Applications and security software should always be updated. Employees should avoid use of public WIFI while doing District business and instead connect via a private network or VPN. The District only has active and necessary accounts in use.

***Observation:** The District has practices in place for cybersecurity. Employees utilize safe IT practices such as locking their computers when not in use, recognizing phishing scams, and using strong passwords and multifactor authentication. Applications and security software are always updated. Employees avoid use of public WIFI while doing District business and connect via a private network or VPN. The District only has active and necessary accounts in use.*

***Recommendations:** There are no recommendations.*

Cybersecurity Practices Scoring:

1. 1 The District has practices in place for cybersecurity. (1 pt.)
2. 1 Employees utilize safe IT practices such as locking their computers when not in use, recognizing phishing scams, and using strong passwords and multifactor authentication. (1 pt.)
3. 1 Employees use a private network or VPN while doing business work outside of the office. (1 pt.)

Points Received 3/3

II. HUMAN RESOURCES

A. Job Descriptions

The use of job descriptions affords both the District and its employees a clear understanding of how each job fits into the organization's structure and contributes to the District achieving its mission. Clear, current job descriptions are required for all full-time and regular part-time positions. Job descriptions should also specifically identify the essential functions of the position.

***Observation:** The District has a current list of job descriptions for all full-time and regular part-time positions. The job descriptions clearly identify the essential functions of each position, including the physical requirements of the job.*

***Recommendations:** There are no recommendations.*

Job Descriptions Scoring:

1. 1 Clear, current job descriptions exist for all full-time and regular part-time positions. (1 pt.)
2. 1 Job descriptions clearly identify the essential functions necessary to perform for the job. (1 pt.)

Points Received 2/2

B. Screening and Review

CAPRI Member Districts have many programs and operations which involve our youth. Public Resources Code section 5164 prohibits special districts from hiring an employee or volunteer for a position having supervisory or disciplinary authority over any minor if they have been convicted of certain crimes. As such, CAPRI requires the conduct of a preemployment, criminal background check through the State Department of Justice for all employees and volunteers. At the same time, all Districts should comply with the California's Fair Chance Act which generally prohibits inquiries about criminal convictions before making a job offer to a prospective candidate.

***Observation:** The District complies with PRC 5164 in that they require all employees and volunteers with direct control or supervision of children to undergo a fingerprint background check. The District maintains a record of the employees who have been fingerprinted and has a system in place to verify that a background check was completed.*

***Recommendations:** There are no recommendations.*

Screening and Review Scoring:

1. 4 District complies with PRC 5164 and retains appropriate documentation evidencing fingerprinting & background screening have been completed.
(4 pts.)

Points Received 4/4

C. Post-Offer Preemployment Medical Examinations

All new, full-time hires are required to be given a post-offer, pre-placement medical exam. Medical exams are not conducted until all other background checks have been completed. Candidates should be informed that the offer of employment is conditional, based on a satisfactory medical examination. Results of those examinations need to be kept in a separate, confidential file, other than the employees' personnel files.

***Observation:** The District requires post-offer, preemployment medical examinations for all full-time employees. CAPRI requires Districts to have new, full-time candidates undergo a medical evaluation and the resulting determinations of medical suitability must be job-related and consistent with business necessity. When the District does require the examination, the candidates for a position are informed that the offer of employment is conditional upon completion of a satisfactory medical exam. The District does not send a candidate for the medical exam until all other background checks have been completed. The District maintains the medical records in a secure location separate from the employees' personnel files.*

***Recommendations:** There are no recommendations.*

Post-Offer Preemployment Medical Examination Scoring:

1. 1 Post-offer Preemployment Medical Examinations are required for all full-time employees. (1 pt.)
2. 1 Candidates are informed that offer is conditional, based upon satisfactory exam. (1 pt.)
3. 1 Medical exam is not initiated until all background checks have been completed. (1 pt.)
4. 1 Results of exam are maintained in a manner that protects the employee's privacy. (1 pt.)

Points Received 4/4



D. Employee Training Practices

The California Fair Employment and Housing Act makes specified employment practices unlawful, including the harassment of an employee directly by the employer or indirectly by agents of the employer with the employer's knowledge. In 2018, California's Senate Bill 1343 amended Government Code section 12950 *et seq.* to require an employer who employs five (5) or more employees, including temporary or seasonal employees, to provide at least two (2) hours of sexual harassment training to all supervisory employees and at least (1) one hour of sexual harassment training to all nonsupervisory employees once every 2 years. This training applies to all supervisory employees who are employed and to all new supervisory employees within six (6) months of their assumption of a supervisory position. Furthermore, for seasonal and temporary employees, the training should be completed within thirty (30) days after the hire date or within 100 hours worked, whichever occurs first. Districts should retain documentation of their supervisors' and employees' training.

***Observation:** The District complies with California Senate Bill 1343. The District utilizes Vector Solutions, CAPRI webinars, and training within the District.*

***Recommendations:** There are no recommendations.*

Employee Training Practices Scoring:

1. 3 Non-Supervisor. (3 pts.)
2. 3 Supervisor. (3 pts.)
3. 3 Vector Solutions/CAPRI Webinars/Trainings within the District. (3 pts.)

Points Received 9/9

E. Employee Driving Record Management

CAPRI requires that members annually verify the driving record of anyone who operates a District vehicle or utilizes their personal vehicle for District business. Motor vehicle reports (MVRs) and vehicle proof of insurance must be current for all such employees. The District should have the means to deal with a driver who loses their license or whose driving record becomes unacceptable. Written policies for dealing with employees whose driving record becomes unacceptable should be established.

***Observation:** The District's MVRs are current, as is their file documenting employee proof of insurance. The District has established written policies for dealing with employees whose driving records become unacceptable and the written policies are communicated to the employee. The District maintains a copy of the employees' valid copy of their California Drivers' License if the employee drives for District business.*

***Recommendations:** There are no recommendations.*

Employee Driving Record Management Scoring:

1. 1 Maintains employee's current personal auto insurance who drive their personal vehicle for District business. (1 pt.)
2. 1 District has written procedures for unacceptable MVRs or loss of license. Policy is communicated. (1 pt.)
3. 1 Maintains valid copy of California Driver's License on file if employee drives for District Business. (1 pt.)

Points Received 3/3

F. Employee Handbook & Employment Counsel

Employment laws, particularly those on the state and local level, are in constant flux, requiring consistent review of policies to ensure notice requirements are being met and laws are accurately reflected. District should have Employment Counsel or use CAPRI's free Labor Law/Employment Services. The District should also utilize an Employee Handbook/Manual and review on an annual basis.

***Observation:** The District explained they use local counsel. The Employee Handbook has been reviewed/updated on an annual basis.*

***Recommendations:** There are no recommendations.*

Legal/Employment Scoring:

1. 1 District has Employment Counsel or uses CAPRI's Labor Law/Employment Services. (1pt.)
2. 3 District has an Employee Handbook that is reviewed/updated on an annual basis. (3pts.)

Points Received 4/4

G. Volunteers

Volunteers are often an important resource for every District. Volunteers should complete an application prior to being accepted to volunteer. The District should utilize CAPRI-approved Waiver and Release forms for each volunteer. When volunteers are used, they are to be supervised by District personnel and receive appropriate health and safety training for the jobs they are performing. Management should maintain a log identifying all volunteers.

***Observation:** The District has volunteers complete an application prior to being accepted. The District requires CAPRI-approved Waiver and Release forms for each volunteer. When volunteers are used, they are supervised by District personnel. Volunteers receive appropriate training for the type of service they are performing. The District has a current log of all volunteers.*

***Recommendations:** There are no recommendations.*

Volunteers Scoring:

1. 1 District requires CAPRI-approved Waiver and Release forms for each volunteer. (1 pt.)
2. 1 Volunteers complete an application prior to being accepted. (1 pt.)
3. 1 District Personnel supervise how, when, and where volunteer services are performed. (1 pt.)
4. 1 Management maintains a log of all volunteers. (1 pt.)

Points Received 4/4

III. PARKS, PLAYGROUNDS, & FACILITY MANAGEMENT

A. Safety Committee

Of all the loss prevention tools available to an employer, few have greater demonstrable, positive results than a Safety Committee. District Safety Committees are required to meet no less than quarterly, with minutes of the meetings sent to CAPRI within thirty (30) days of the date of the meeting. The composition of the Committee should reflect the operations of the District. Strong committees do not stop with recognizing hazards or needed corrections. They follow through on those corrections and document their results. They inspect District sites and review site inspection reports. When necessary, they investigate employee and patron accidents, including near misses. Committee minutes accurately reflect discussions of the agenda items.

***Observation:** The District Safety Committee meets at least quarterly. The District should provide CAPRI the minutes of the meetings within 30 days from the date of the meeting. Membership within the Committee is representative of the District's operations. The Committee does a very good job in discussing a wide range of topics, including safety and training issues. Facility inspection reports are reviewed by the Committee on a regular basis. The Committee conducts a post-loss analysis of patron and employee accidents. The minutes reflect, in detail, discussions of the agenda items.*

***Recommendations:** There are no recommendations.*

District Safety Committee Scoring:

1. 3 Meetings are held at no less than on a quarterly basis and minutes are timely sent to CAPRI within 30 days of the meeting date. (3 pts.)
2. 1 Membership representative of operations. (1 pt.)
3. 1 Facilities inspections reviewed by the committee on a regular basis. (1 pt.)
4. 1 Post-loss analysis of patron and employee accidents/near misses if applicable. (1 pt.)
5. 1 Evidence of follow-through on items discussed at meetings. (1 pt.)
6. 1 Minutes accurately reflect discussions of agenda items. (1 pt.)

Points Received 8/8

B. Park and Facility Maintenance

The District's parks and facilities should evidence good care and maintenance. Parks and sport fields are to be inspected on a regular basis and should be free and clear of hazards. Park picnic tables, benches, and shade structures should not have broken pieces that could cause injury.

***Observation:** The District's parks and facilities evidence good care and maintenance. The parks and recreation facilities are in good working order. Sidewalks, parking areas, and tire stops are in good condition. Play areas are in good condition and the fill material has been recycled, refilled, or turned over in the past 30 days and appear to meet the standard depth. The District advised the poured-in-place rubber surface at Freedom Park is pending repair or replacement from my observations from the previous District Visit.*

Recommendations:

The District should repair or replace the poured-in place rubber surface at Freedom Park.

Parks and Facility Maintenance Scoring:

1. 3 Facilities evidence good care and are well maintained. (3 pts.)
2. 2 Parks are well maintained and free of trip and fall hazards. (3 pts.)
3. 3 Playground equipment is in good working and functioning condition.(3 pts.)
4. 1 Fill material in playground area has been recycled, refilled or turned over in the past 30 days and appear to meet the standard depth. (1 pt.)

Points Received 9/10

C. Inspection Program & Repair Practices

The District should have a regularly scheduled inspection system. Inspection forms should be specific to the needs of the site being reviewed. There should be documentation of repairs made by the inspector during the inspection process. The District should have a documented plan for corrections that cannot be completed during the inspection process. Forms need to be initialed or signed and dated.

***Observation:** A review of the District's inspection reports shows that District inspections take place on a regular basis and are well documented. The inspection forms are site-specific and are signed and dated by the inspector. When larger repairs are needed, the inspector calls in the need for the repair, and steps are immediately taken to initiate repairs.*

***Recommendations:** There are no recommendations.*

Inspection Program and Repair Practices Scoring:

1. 3 Regularly scheduled inspection system. (3 pts.)
2. 1 Inspection forms are site and use specific. (1 pt.)
3. 1 All repairs are documented and signed off by a supervisor. (1 pt.)

Points Received 5/5

D. Life Safety

The safety of District Staff and its patrons is a paramount concern for every District. There are a number of actions Districts should take to serve this goal. Safety Data Sheets (SDS) should be current and available at all appropriate job sites. Fire extinguishers should be currently tagged, and first aid kits properly stocked. Emergency exit lights should be in good working order and fire exits clearly identified and free of obstacles. The District should complete a PPE assessment conducted through a written certification process under CCR 3380. Emergency evacuation plans should be developed along with annual drills to evaluate the effectiveness of the plans.

Observation: *The District's SDS are current and are readily available at the appropriate job sites. The District's fire extinguishers are charged and properly tagged. The building "EXIT" lights are fully functioning and do not contain any burned-out bulbs. Fire exits are clearly identified and free of obstacles. The District has a PPE assessment through a written certification process under CCR 3380. The District conducts emergency drills at least annually. The District has Emergency Action Plans for all their facilities.*

Recommendations: *There are no recommendations.*

Life Safety Scoring:

1. 1 SDS are current and readily available at the appropriate job sites. (1 pt.)
2. 1 Fire extinguishers currently tagged/certified. (1 pt.)
3. 1 First Aid kits stocked and readily available under California Regulation Title 8, Section 3400. (1 pt.)
4. 1 Emergency exit lights are in working order and fire exits are clearly identified. (1 pt.)
5. 1 District completed a PPE assessment through a written certification process under CCR 3380. (1 pt.)
6. 1 Emergency evacuation plans developed and are properly displayed. (1 pt.)
7. 1 Safety drills are conducted at least annually. (1 pt.)
8. 1 District has an Emergency Action Plan (EAP) California Code of Regulations, Title 8, Section 3220 and 3221. (1 pt.)

Points Received 8/8

E. Americans with Disabilities Act (“ADA”) Implementation

The District should be making demonstrable progress toward making its sites and programs accessible to people with disabilities. The District should perform a comprehensive self-assessment and needs-analysis of its sites at least every five years. The District should prioritize those needs and commit itself to an implementation plan over a reasonable period of time. The District should have established procedures for entering into a good faith interactive discussion when the need for reasonable accommodations is indicated. The District should have a grievance policy and procedures in place. The District’s website should be ADA accessible. The District should do ADA upgrades based upon their self-assessment and transition plan.

***Observation:** The District has a Coordinator for ADA and Section 504. The Coordinator verifies the District’s website is ADA accessible. The District has contracted with Disability Access Consultants (DAC) and awaiting their self-assessment of their sites and facilities and transition plan. They are continuing to improve accessibility as they renovate and upgrade their parks and facilities. The District has established procedures for entering into a good faith, interactive discussion as soon as the need for reasonable accommodations are indicated. The District has a grievance policy and procedures in place. The District has done ADA upgrades in the last 24 months.*

***Recommendations:** There are no recommendations.*

ADA Implementation Scoring:

1. 1 District has a Coordinator for ADA and Section 504. (1 pt.)
2. 1 Coordinator verifies District’s website is ADA accessible. (1 pt.)
3. 3 Self-Assessment and Transition Plan in place. (3 pts.)
4. 1 Establish procedures for good-faith interactive discussion if reasonable accommodation is indicated. (1 pt.)
5. 1 Grievance Policy and Procedures in place. (1 pt.)
6. 1 District has evidence of completion of an ADA upgrade completed within the last 24 months. (1 pt.)

Points Received 8/8

F. Pool Safety Practices & Maintenance

The District's pools should be adequately staffed for the number of pool users. District Life-guards should have received appropriate training and are properly certified. Pool facilities should be well maintained and in good condition. Pool pump rooms should be clean, neat, and well maintained. Water clarity should be maintained at appropriate levels. There should be an appropriate and fully stocked First Aid Kit and AED. The pool should have an operational ADA lift readily available.

Observation: The District does not have a pool.

Recommendations: There are no recommendations.

District Pools Scoring:

1. N/A Pool(s) are adequately staffed for the number of pool users. (3 pts.)
2. N/A Lifeguards have received appropriate training and are properly certified. (1 pt.)
3. N/A Pool facility is well-maintained and in good condition. (1 pt.)
4. N/A Daily log of water condition which includes temperature, PH balance, movement and amount of chemicals added for that day. (1 pt.)
5. N/A Pool has appropriate and fully stocked First Aid Kit and AED. (1 pt.)
6. N/A Pool has operational ADA lift on deck or near. (1 pt.)

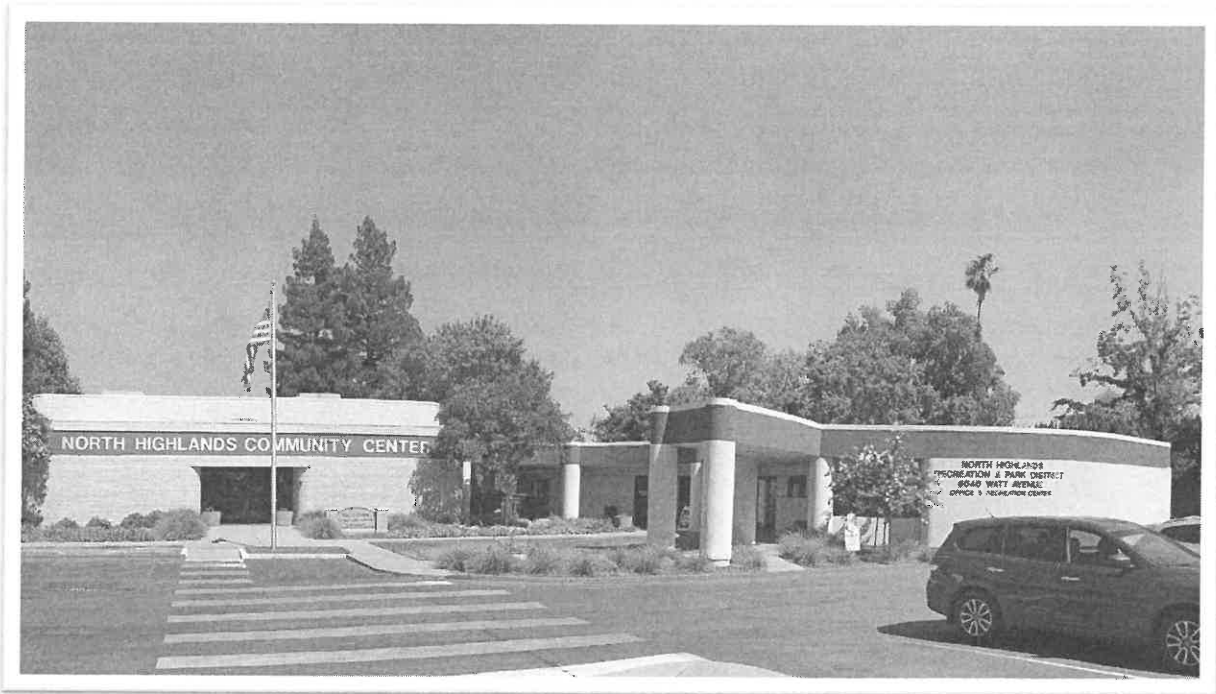
Points Received N/A

SITES VISITED

District Office and Community Center

The District Office is located at 6040 Watt Avenue to the right of the North Highlands Community Center. The office was clean and well maintained. The Kay F. Dahill Community Center can seat 275 people and is used for wedding receptions, baby showers, celebrations, and meetings.

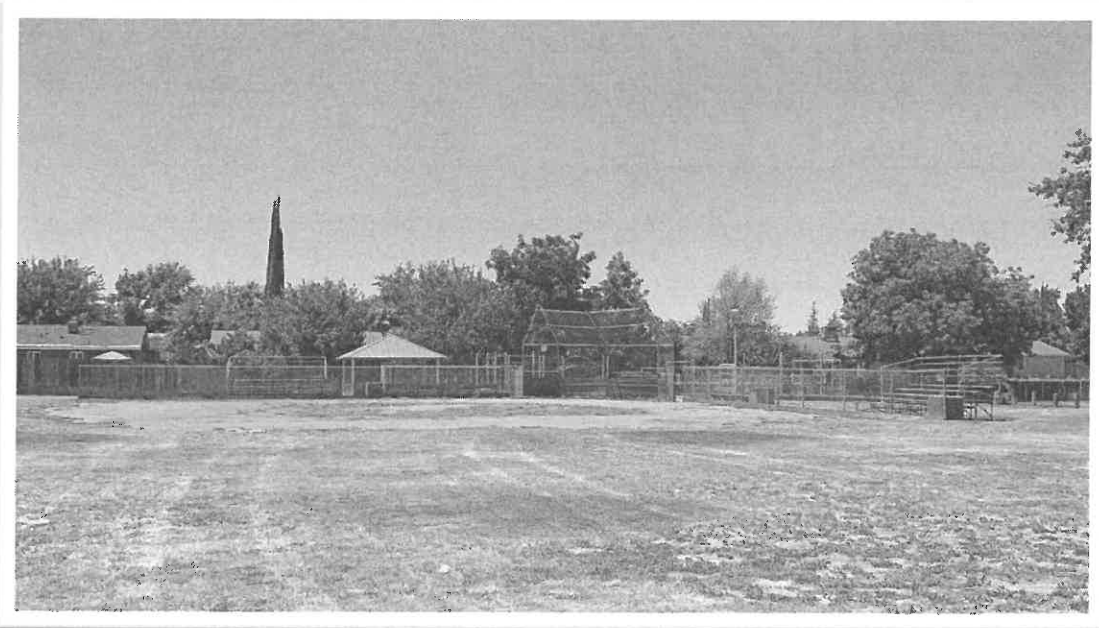
Site Photo:

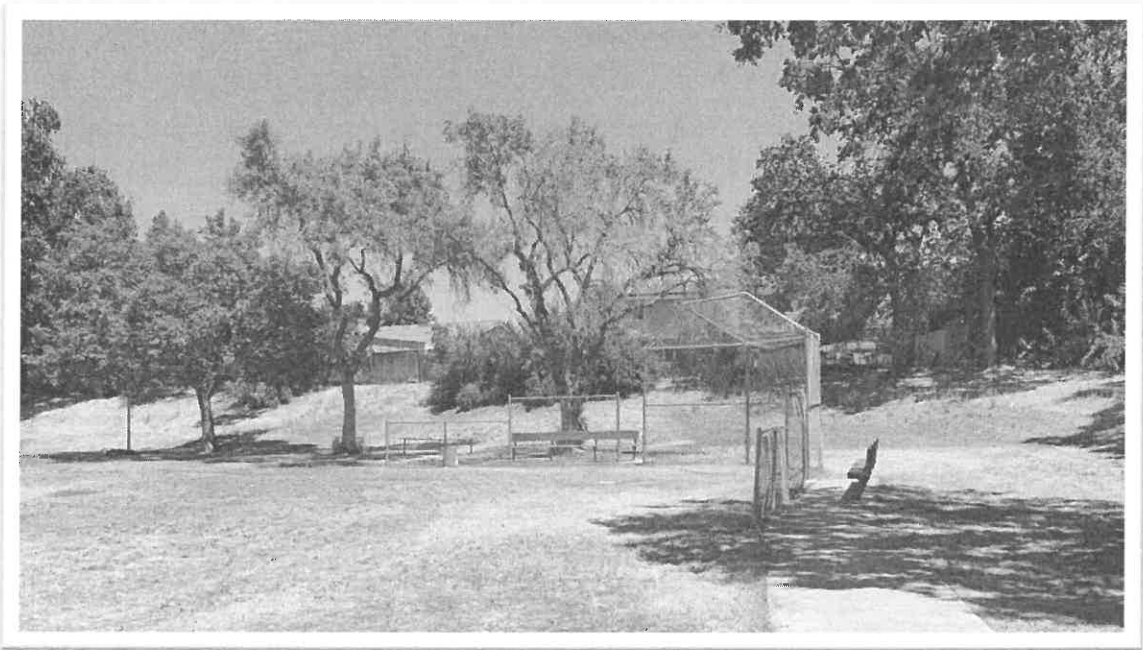


Brock Park Sports Complex

This 7-acre sports complex is located at 3730 Antelope Road. There are four softball/baseball diamonds, playground, picnic pavilion, and barbeque pit.

Site Photos:

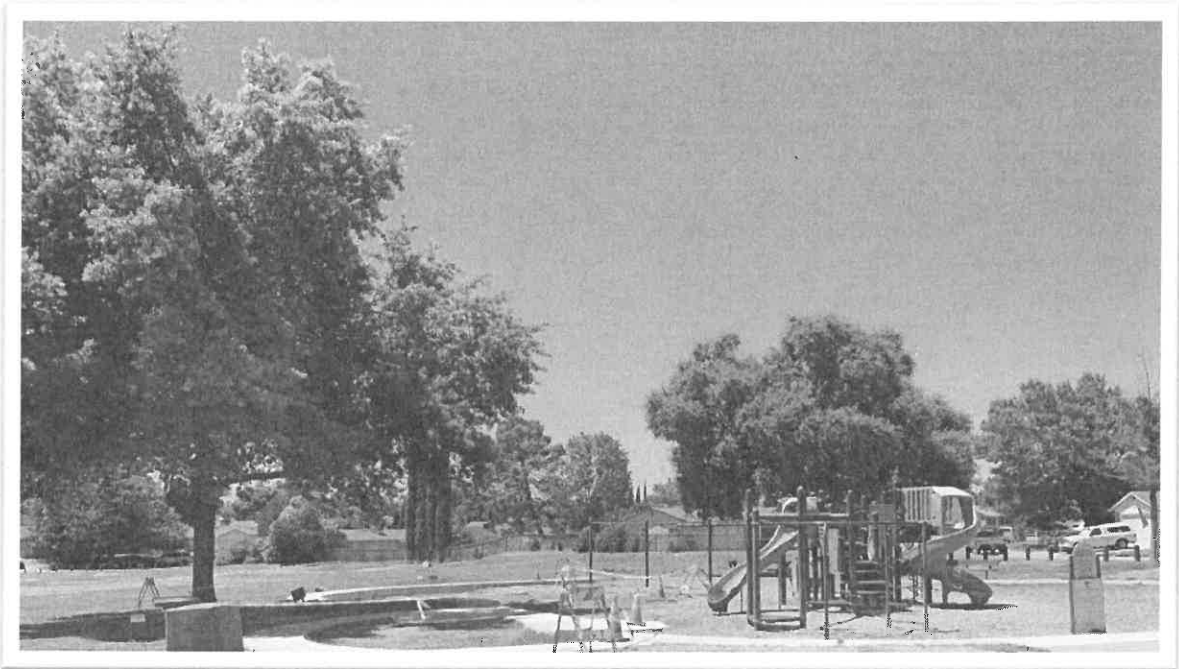




Chardonnay Park

This 3-acre park is located at the corner of Cherbourg and La Tour. The District has been renovating the park and the current playground is being replaced with a new one.

Site Photo:



Ridgepoint Park

This 6-acre park is located at 4680 Monument Drive. Just like Chardonay Park, the District is replacing the playground with a new one. Ridgepoint Park also has a basketball court and two baseball backstops.

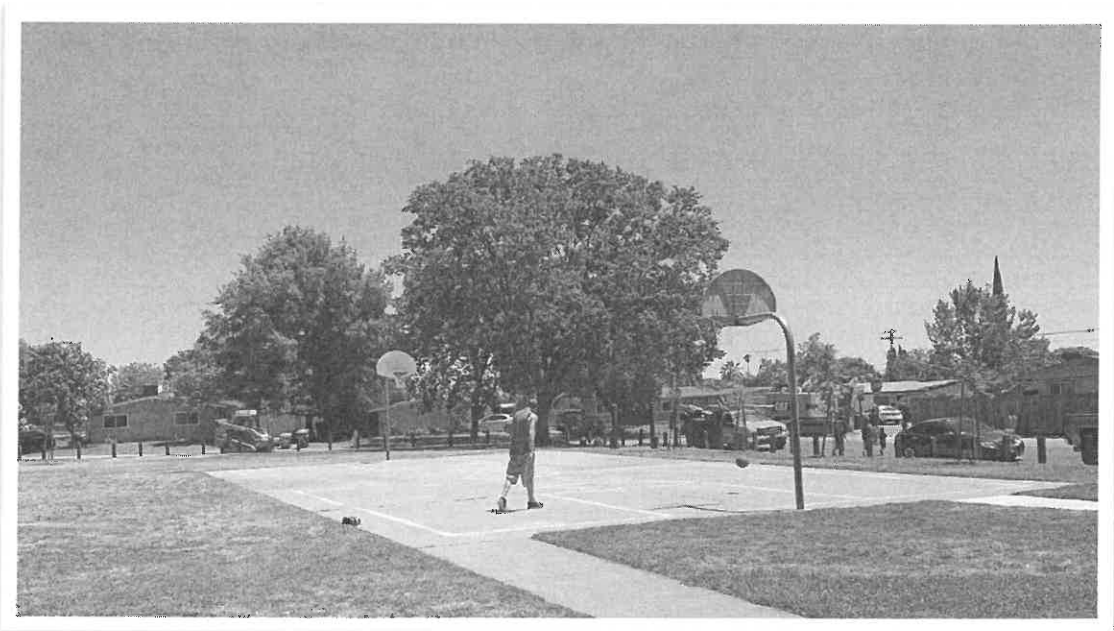
Site Photo:



Larchmont Park

This 2.5-acre park is located at the corner of Thomas Drive and Ridley Way. Amenities include a playground, swing set, picnic tables, barbeque pit, basketball court, and soccer goals.

Site Photos:



Memorial Park

This 6-acre park is located at 3951 Blackfield Drive. This park has a playground, swing set and benches.

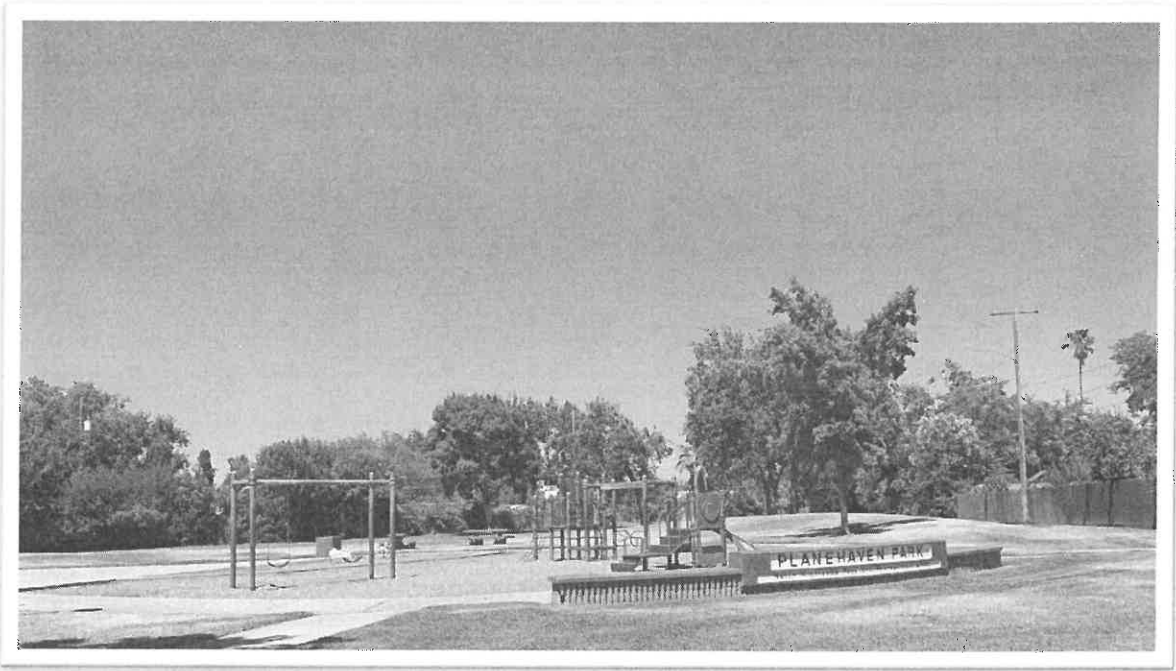
Site Photos:



Planehaven Park

This 3.5-acre park is located at the corner of North Airway Drive and Poplar Boulevard. There is a playground, picnic tables, barbeque pit, and benches.

Site Photo:



NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Larry Mazzuca, District Administrator
From: Scott Graham, Parks and Facilities Superintendent
Date: August 18, 2022
Subject: Parks/Facilities Report

PARK MAINTENANCE UPDATE:

- Staff and irrigation contractors completed multiple irrigation repairs (broken sprinkler heads, tree bubblers and another six-inch main line) at Freedom and Cherry Blossom parks, as well as the office complex.
- At Planehaven, Capehart, Memorial, Sierra Creek, Karl Rosario and Freedom Parks, rose bushes, shrubs and low hanging branches were pruned.
- Four damaged bollards were replaced at Karl Rosario Park.
- Weekly mowing edging, trimming and pruning of all District parks and facilities, including the streetscapes at Elverta Park housing community.

FACILITY MAINTENANCE UPDATE:

- At Capehart Gymnasium, maintenance staff removed the existing bleachers in preparation for the new floor to be poured and new backboards and new bleachers installed.
- At the Community Center, staff completed minor repairs to faucets and fixtures in both bathrooms.

PROJECT UPDATES

Installation of new play structures at Ridgepoint and Chardonnay parks will commence August 15. The projects were delayed due to a shortage of construction crews available to complete these projects. The Capehart Gymnasium renovation project also was delayed while flooring and paint materials were secured by the contractor. The floor should be completed by the end of the month. Staff has met with a camera security company to discuss the installation of a camera system at Freedom Park. Staff is also working with SMUD to complete LED park light upgrades. Brighter lights will enhance the effectiveness of the new camera system. Thirty-five new six foot round banquet tables have been ordered for the Community Center to enhance and complement the existing rectangular tables in use now.

INCIDENT/ACCIDENT REPORT UPDATE:

- An unknown subject or subjects started a small fire behind the Community Center while Day Camp was operating inside. Staff quickly found the source of the fire, evacuated the children and used fire extinguishers and water to put out the fire. Sac Metro arrived a few moments later to complete extinguishing the fire. No damage occurred to the building and no staff or participants were injured.

RIDGEPOINT PARK PLAYGROUND DEMOLITION



FEC POP TEAM STAT PROGRAM:

Each month the District receives a summary of activity in District parks from the Fulton-El Camino Police Department. The summary report is listed below for your review:

Monthly activity report for: North Highlands Park District, **Reporting Period:** 2022-07-01 to 2022-07-31

Summary of enforcement actions

	Park Hours:	1
	Drugs:	0
	Weapons:	0
	Alcohol:	0
NTA Issued: 2	Animals:	0
	Vehicle Code:	1
	Probation Violation:	0
	Other:	0
	Drugs:	
	Weapons:	
	Assault/Battery:	
Onsite Arrests:	Sex Crimes:	
	Theft:	
	Probation Violation:	
	Other:	
Calls For Service:		1
Parking Citations:		13
Warrant Arrests:		0
DUI Arrests:		1
Stolen Vehicles:		

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Larry Mazzuca, Administrator
FROM: Rachel Robertson, Acting Recreation Superintendent
DATE: August 18, 2022
SUBJECT: Recreation Division Report

Youth Programs

Summer Kids Camp

- Summer Kids Camp continues to do well with 25 Twin River sponsored students and 10-12 paid participants.
- Campers participate in a variety of activities, games, crafts, and field trips focused on the theme for the week.
- July themes and field trips include: Stars & Stripes (Antelope Aquatic Center), Superhero Academy (Minions: Rise of Gru), Nurture Nature (Sacramento Zoo), and Mad for Science (Museum of Science and Curiosity).
- Typically, staff allocate 1.5 weeks between camp and school beginning to train for the school year. Since we are not continuing the Expanded Learning program, staff added an additional week of camp for August 8 – 12. This represents the end of the TRUSD summer camp program.

Jam in the Park

- Program was cancelled due to 0 enrollment.
- Staff will be considered if this program should return with modifications or if efforts should be placed elsewhere.

Teen Programs

Jr. Recreation Leader (JRL)

- All 4 JRL's completed their 50 hours of service! Once completed, JRL received an official "staff" shirt, a certificate, and swag bag.
- On their final days, all JRL's met with Rachel to discuss how the program went, what they liked and disliked, what staff they felt connected to, etc.
- Once their hours were completed, JRL also received via email an anonymous survey for additional feedback. The goal is to take the information the JRL's gave us to improve the program for next summer. 3 out of 4 JLR have completed the survey.

Senior Programs

Bingo

- Senior Bingo is averaging a bit lower in the summer season with 22 participants a week. We anticipate this is due to the summer season.

Harvest Time

- The program has returned after a 2 week break. Attendance is a little slower, ranging around 12 participants. Again, this was anticipated due to the summer months. In years past, Harvest Time took the entire summer off.

Senior Movie Days

- July movies were "Hacksaw Ridge" and "Burlesque".

Field Trips

- Staff have received quotes for transportation with the best and most common price at \$150.00/hour for a mini motor coach (20 – 25 passengers).
- Staff are now researching where the trip will take place. Likely it will be to Apple Hill in late October, early November.

Rentals

- Capehart Gym: 7
- Community Center: 2
- Freedom Park: 15
- Recreation Center: 5

COVID Clinic

- NHRPD is continuing the partnership with Sacramento County to provide a free COVID-19 vaccine clinic in August from 1:00pm – 4:00pm.
- For several weeks in July, the county was advertising free, State Fair tickets to get vaccinated. This was advertised heavily including on the radio so it was extra busy at the Recreation Center!

Special Events

Popsicles in the Park

- Staff wrapped up the final Popsicles in the Park series at Freedom Park and Larchmont Park.
- Attendance at all locations were low. Staff are looking at other options for marketing this program should it continue in the future.

Fall Programs

- Staff have been working hard to launch fall programs and events.
- Fall programs and events taking place during September – November are “live” on our website.
- A Fall Guide is on our website as a digital copy and 500 physical copies will be delivered to the office for customers to pick up when they visit us, or passed out at future events/programs.
- Over 500 general fall program and event postcards were mailed out to constituents pulled from Active Net.
- The sign board is reflecting fall programs, and will be updated periodically based on what program and events are coming up first.
- New programs and events are taking place this fall + the return of several programs that were on hiatus due to Covid.

Summer Camp



JRL



Popsicles In the Park



NORTH HIGHLANDS RECREATION AND PARK DISTRICT

**PROCLAMATION RECOGNIZING
KELLY JEW**

WHEREAS, on July 14, 2022, Kelly Jew, an employee of the North Highlands Recreation and Park District, noticed the fire at the rear of the Kay F. Dahill Community Center and took immediate action; and,

WHEREAS, Kelly efficiently instructed staff to remove the Summer Kids Camp participants from the building and away from the fire, and directed a staff member to call 911; and,

WHEREAS, Kelly and staff took immediate action by using a fire extinguisher and water buckets to put out the fire before it became larger and engulfed nearby trees, vegetation and possibly the building; and,

WHEREAS, Kelly and other staff put their own health at risk as they were temporarily overwhelmed by the smoke and ash; and,

NOW, THEREFORE, the North Highlands Recreation and Park District's Board of Directors do hereby honor and thank Kelly Jew for his efforts in putting out the fire and safely removing program participants and staff from harm's way.

On a motion by Board Member _____ seconded by Board Member _____, the foregoing Proclamation Recognizing Kelly Jew was passed by the Board of the North Highlands Recreation and Park District, this 18th day of August 2022, by the following vote:

Patrick Williams, Chairperson

Beau Reynolds, Vice Chairperson

Vladimir Valin, Board Secretary

Crystal Harding-Jenkins, Board Member

Veya Cummings, Board Member



North Highlands
Recreation and Park District

FINAL
General Fund Budget
Narrative

FY 2022-2023

Members of the Board of Directors,

Attached you will find the proposed FY 2022-2023 Final General Fund Budget. This budget includes an overview of expenditures and revenues for the three divisions: Administration, Recreation and Maintenance. Included in the budget is the proposed Fees and Charges Schedule.

The Budget, Finance and Audit Committee, led by Chairperson Pat Williams and Vladi Valin, met last June to review the Preliminary Budget. At the recommendation of the BFA Committee, the Board of Directors adopted this budget at its June board meeting.

For FY 2022-2023, the District will have \$1,580,928 in its reserve fund and \$1,335,153 in its Developer Impact Fee Account (Park Impact Fees).

District Full Time Employees

The district has (14) full time employees. The FY 2022-2023 budget includes one new position (Recreation Coordinator) and one change in position title (Facilities Supervisor to Park Supervisor).

Employee Salary Adjustments

Effective July 1, 2022, the Board of Directors authorized salary adjustments for full time employees. The salary adjustments were based upon a recent Sacramento area salary survey for recreation and park personnel.

Carry-Over Funds

Carry-Over Funds represent a combination of excess revenues (above projections) and savings from unspent funds (expenditures). Carry-Over fund balance for FY 2022-2023 is \$1,432,956. Approximately one-half (\$742,000) represent funds provided to the district by the State of California for COVID-19 Relief Funds. This is a reimbursement of district expenditures related to Covid, and, for loss revenue over a course of approximately 20 months. The remaining Carry-Over balance represent savings from expenditure funds. This included keeping several FT positions vacant (for all or a portion of the year) and transferring unspent project funds from FY 2021-2022 to FY 2022-2023.

New Residential Housing Projects and Projected Developer Impact Fees (Due the District)

The Lakes at Antelope (the former golf course property) broke ground in May 2022. The project will result in 283 single unit residential houses constructed. The District will generate approximately \$2.6 million. There are no "onsite" park and recreation improvements located on this development. The

Developer Use Agreement allows the District to use these funds for other park improvements and could provide an additional source of revenue for Sierra Creek Park.

NOTEWORTHY BUDGET CHANGES (PRELIMINARY BUDGET TO FINAL BUDGET)

REVENUE

Classification	Actual 2021-2022	Preliminary 2022-2023	Final 2022-2023	Comments
Sup. Property Tax	56,085	43,000	50,000	Adjusted up from actual
Misc. Rev. (ASES)	100,197	0	20,064	Late payment from TRUSD
Rec. Fees/Charges	101,949	236,000	188,800	20% Board Approved Subsidy
Revenue, Other	47,307	506,500	706,500	Sierra Creek Park design budget

SALARIES & EMPLOYEE BENEFITS

Classification	Actual 2021-2022	Preliminary 2022-2023	Final 2022-2023	Comments
Codes 1110-1250	1,106,668	1,518,858	1,518,858	No change

SERVICES & SUPPLIES

Classification	Actual 2021-2022	Preliminary 2022-2023	Final 2022-2023	Comments
Insurance (CAPRI)	98,712	105,000	119,191	Significant increase in premium
Off Equip/Mtnc Svc	10,723	10,900	17,900	Office Furn/Computers/Printers

FIXED ASSETS

Classification	Actual 2021-2022	Preliminary 2022-2023	Final 2022-2023	Comments
Structures & Imp	116,082	847,743	1,063,743	Sierra Creek Park & Portable Office (Park Supervisor)

OTHER ACCOUNTS

Classification	Actual 2021-2022	Preliminary 2022-2023	Final 2022-2023	Comments
Contingency Fund	150,000	100,000	150,000	Carry-Over revenue added to the contingency fund and Sierra Creek Park (Design)
Reserves (GF)	1,432,956	1,150,979	1,430,928	Carry-Over added to reserves
Park Fees 346I (Develop. Impact Fees)	1,233,691	1,328,726	1,335,153	Interest earned

**The actual FY 2022-2023 GF reserve is \$1,580,928 (Contingency Account \$150,000 plus General Fund Reserve \$1,430,928).*

Contingency Account

The contingency account is available to the district for previously unknown emergencies and expenditures that generally occur after the Final Budget has been passed. Typically, district staff will request utilizing funds from the contingency account when emergencies occur or during the mid-year budget adjustment (December or January).

General Fund (GF) Reserve Account

The general fund reserve, or fund balance of the general fund, is a measure of the financial resources available to the district. It is similar to a savings account for the GF. To get an accurate number for the GF reserve, you must add contingency and reserves funds – For FY 2022-2023 the GF Reserve is \$1,580,928.

PROJECTS

Sierra Creek Park Design/Construction Project

There are two parts to this project. The district must hire an architectural design firm to design the park, prepare construction drawings, and bid the project. The second part of this project is to construct the park. The design should take approximately 6-9 months and construction approximately 6 additional months. The district anticipates hiring a design firm by August/September 2022.

Budget: \$2,850,000

Funding Source: Prop 68 State Park Grant

Park and Recreation Facilities Master Plan

The master plan is a strategic planning document. It will study the district's existing parks and recreation facilities to identify a planning blueprint to improve, protect, and expand the district's current recreation and park offerings for the next 10-12 years. The district anticipates hiring a master planning firm by August/September 2022. The estimated completion timeframe is 9-10 months.

Budget: \$90,000

Funding Source: General Fund

Ridgepoint Park and Chardonnay Park Children's Playground Replacement Project

This project is a carry-over project from FY 2021-2022. New children's play equipment is scheduled to be installed by the end of summer 2022.

Budget: \$292,243

Funding Source: \$100,000 Development Impact Fees and \$192,243 from the General Fund Reserves.

Capehart Gymnasium Renovation Project

Project includes a new gym floor, bleachers and basketball backboards, etc. Project completion date is fall 2022.

Budget: \$205,000

Funding Source: Prop 68 Per Capita Grant.

Other Projects

▪ Park pathway improvements (ADA)	Budget: \$10,000	Funding Source: GF
▪ Ridgepoint Park Playground Fencing	Budget: 10,000	Funding Source: GF
▪ Tuff Shed (Park Supervisor Office)	Budget: 16,000	Funding Source: GF
▪ Larchmont Park – Park Equipment	Budget: 7,500	Funding Source: GF
▪ Capehart Building Repairs	Budget: 5,000	Funding Source: GF

EQUIPMENT

▪ Portable BBQ Trailer	Budget: \$10,000	Funding Source: GF
▪ Park Security Cameras	Budget: 30,000	Funding Source: GF
▪ Comm. Center Tables and Chairs	Budget: 10,000	Funding Source: GF

RESOLUTION #618

**BEFORE THE GOVERNING BOARD OF
THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

County of Sacramento, State of California

RESOLUTION ADOPTING FINAL BUDGET

WHEREAS, hearings have been terminated during which time all additions and deletions to the proposed budget for 2022/2023 were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Final Budget for the Fiscal Year 2022/2023 be and is hereby adopted in accordance with the following:

(1) Salaries and employee benefits	<u>\$1,518,858</u>
(2) Services and supplies	<u>\$ 861,741</u>
(3) Other Charges	<u> </u>
(4) Fixed Assets:	
(A) Land	<u> </u>
(B) Structures and Improvements	<u>\$1,098,743</u>
(C) Equipment	<u>\$ 77,000</u>
(5) Expenditure transfer	<u> </u>
(6) Contingencies	<u>\$ 150,000</u>
(7) Provision for reserve increases	<u>\$ 709,828</u>
 TOTAL BUDGET REQUIREMENTS	 <u>\$4,416,170</u>

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

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

Patrick Williams
Chairperson, Board of Directors

AYES:
NAYS:
ABSTAIN:
ABSENT:

2022/2023 FISCAL YEAR FINAL REVENUE BUDGET

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>PRELIMINARY</u> <u>2022/2023</u>	<u>FINAL</u> <u>2022/2023</u>
91910100	Secured Property Tax	1,159,644	1,252,744	1,252,744	1,448,539	1,528,978	1,630,700	1,630,700
91910200	Unsecured Prop. Tax	40,923	45,835	45,835	53,094	52,875	53,000	53,000
91910300	Sup. Prop. Tax	32,492	35,078	35,078	37,944	56,085	43,000	50,000
91910400	Prop Tax Sec Deliq	8,014	9,080	9,080	12,109	10,917	11,000	11,000
91910500	Prop Tax Sup Deliq	1,434	1,790	1,790	1,868	1,955	2,000	2,000
91910600	Prop Tax Unitary	8,818	8,441	8,441	8,697	9,278	9,300	9,300
91912000	Prop. Tax Sec. Redem.	61	50	50	103	139	0	0
91913000	Prop. Tax, Prior Unsec.	1,200	494	494	1,109	1,114	750	750
91914000	Penalty Cost Prop. Tax	229	233	233	409	667	400	400
91919600	RDA Residual	7,970	10,385	10,385	16,346	13,378	12,500	12,500
91919900	Taxes - Other	0	0	0	0.39	0	0	0
94941000	Interest Income	8,979	21,593	21,593	6,376	10,736	6,500	6,500
94942900	Building Rental	48,200	52,281	52,281	1,585	31,452	40,000	40,000
95952200	Homeowners Relief	12,842	12,810	12,810	12,946	12,935	13,000	13,000
95952900	In Lieu Tax	70,000	990,000	990,000	67,445	0	100,000	100,000
95953000	Misc. Revenue (ASES)	65,149	56,689	56,689	85,905	100,197	0	20,064
95953300	Redevelopment Funds	7,519	8,738	8,738	9,518	9,858	10,000	10,000
95959504	Fiscal Relief Special District	0	0	0	0	742,013	0	0
96964600	Recreation Fees & Charges	189,928	208,150	208,150	201,679	101,949	236,000	188,800
96969000	Leased Property	98,625	98,578	98,578	97,357	128,963	128,700	128,700
91919300	Tax, Sales	0	0	0	0	0	0	0
97979000	Revenue, Other	43,857	40,328	40,328	13,578	47,307	506,500	706,500
98987000	Debt Issue	0	0	0	0	0	0	0
9000	TOTAL	1,805,885	2,853,299	2,853,299	2,073,439	2,860,796	2,803,350	2,983,214
CARRY OVER*								
7400000	Unreserved Fund Balance	273,971	273,971	273,971	381,390	1,432,956	1,150,979	1,432,956
		2,079,856	3,127,270	3,127,270	2,454,829	4,293,752	3,954,329	4,416,170
088L	Park Dedication Acct							14,210.71
5500000	Park Fees 346I							1,335,152.66
	District Reserve Acct							1,430,928.00

2022/2023 FISCAL YEAR FINAL EXPENDITURE BUDGET

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2018/2019</u>	<u>ACTUAL 2019/2020</u>	<u>ACTUAL 2020/2021</u>	<u>BUDGET 2021/2022</u>	<u>ACTUAL 2021/2022</u>	<u>PRELIMINARY 2022/2023</u>	<u>FINAL 2022/2023</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
Salaries and Employee Benefits										
1110 Sal & Wages, FT	669,099	705,449	629,651	756,515	669,037	928,646	928,646	222,040	262,292	444,314
1122 Sal & Wages, PT	214,916	179,398	222,471	235,601	167,156	175,140	175,140	8,500	150,000	16,640
1210 Retirement	54,103	52,710	50,268	60,519	47,742	74,291	74,291	17,763	20,983	35,545
1220 OASDI	65,001	65,514	62,888	75,892	61,619	84,438	84,438	17,636	31,540	35,262
1230 Insurance	116,105	125,048	118,876	161,032	121,116	176,884	176,884	33,755	29,687	113,442
1240 Worker's Comp.	36,290	34,752	42,846	38,325	36,572	70,197	70,197	4,813	11,877	53,507
1250 Unemployment	<u>6,863</u>	<u>5,525</u>	<u>5,439</u>	<u>10,890</u>	<u>3,427</u>	<u>9,262</u>	<u>9,262</u>	<u>490</u>	<u>6,230</u>	<u>2,542</u>
1000 TOTAL	1,162,376	1,168,397	1,132,439	1,338,774	1,106,668.07	1,518,858	1,518,858	304,997	512,609	701,252
Services & Supplies										
2005 Adv/Leg	758	1,643	464	1,575	1,512	1,500	2,500	2,500	0	0
2022 Bks/Periodicals	251	151	146	150	146	150	150	150	0	0
2029 Bus & Conf Exp	3,219	3,283	705	23,500	20,548	8,000	8,000	6,000	2,000	0
2035 Educ & Trng	1,609	437	515	4,262	1,101	5,000	5,000	3,000	1,500	500
2039 Mileage	1,030	795	419	3,350	1,686	3,150	3,150	1,000	2,000	150
2051 Insurance	55,247	64,984	91,002	98,712	98,712	105,000	119,191	119,191	0	0
2061 Memberships	9,830	9,841	9,995	11,520	11,370	12,850	12,850	12,100	600	150
2076 Office Sups	9,371	9,745	6,870	9,300	9,442	10,000	10,000	8,500	1,000	500
2081 Postage Sups	4,705	2,597	0	1,000	698	2,250	2,250	750	1,500	0
2085 Printing sups	12,161	5,983	332	1,500	1,626	3,000	3,000	500	2,500	0
2104 Agri/Hort Sups	1,215	1,211	515	2,000	778	2,000	2,000	0	0	2,000
2111 Bldg Mtnc Svcs	1,839	2,578	808	2,000	1,807	2,500	2,500	0	0	2,500
2112 Bldg Mtnc Sups	6,267	8,037	5,136	7,500	5,013	7,500	7,500	0	0	7,500
2122 Chemical Sups	1,124	757	767	4,000	441	2,500	2,500	0	0	2,500
2131 Elec Mtnc Svc	3,400	22,862	3,037	4,000	1,079	3,000	3,000	0	0	3,000
2132 Elec Mtnc Sup	751	1,760	656	2,000	0	1,000	1,000	0	0	1,000
2142 Land Imp sups	13,432	15,022	15,012	17,000	16,908	20,000	20,000	0	0	20,000
2162 Painting Sups	226	1,609	1,518	2,000	1,000	1,000	1,000	0	0	1,000
2168 Plumbing Sups	1,557	1,995	1,367	7,000	4,243	5,000	5,000	0	0	5,000

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>BUDGET</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>PRELIMINARY</u> <u>2022/2023</u>	<u>FINAL</u> <u>2022/2023</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
2191 Electricity	50,483	40,629	35,776	42,000	35,771	40,000	40,000	0	0	40,000
2192 Nat'l Gas	2,668	2,786	2,802	3,000	2,594	3,000	3,000	0	0	3,000
2193 Refuse	4,962	5,202	8,824	9,000	7,725	9,000	9,000	0	0	9,000
2195 Sewage	6,161	5,363	1,941	5,500	5,782	5,500	5,500	0	0	5,500
2197 Tele & Teleg	13,062	14,544	17,716	21,992	18,308	18,200	18,200	16,000	0	2,200
2198 Water	103,979	94,497	100,814	100,500	111,390	100,000	100,000	0	0	100,000
2205 Auto Mtnc Svcs	7,553	6,424	8,208	12,000	15,661	12,000	12,000	0	0	12,000
2211 Constr Equip Mtnc Svc	6,634	2,307	6,753	7,500	5,992	4,500	4,500	0	0	4,500
2226 Expend Tools	6,203	2,911	2,759	3,000	2,735	5,000	5,000	0	0	5,000
2236 Fuels & Lubes	15,605	12,415	11,244	17,500	12,144	16,000	16,000	0	0	16,000
2261 Off Equip Mtnc Svc	6,848	8,063	4,729	11,900	10,723	10,900	17,900	17,900	0	17,000
2275 Rents & Leases	17,713	17,429	15,684	19,940	18,865	27,000	27,000	10,000	0	17,000
2281 Shop Equip Svc	726	684	1,072	1,200	682	1,200	1,200	0	0	1,200
2292 Other Equip Mtnc Svcs	6,581	12,775	5,931	10,000	9,864	10,000	10,000	0	0	10,000
2314 Cloth & Per Svcs	7,985	6,279	3,291	6,200	7,030	8,000	8,000	0	5,000	3,000
2322 Custodial Sup	15,423	15,453	15,177	16,000	13,702	14,000	14,000	0	0	14,000
2332 Food Sup	2,381	2,395	810	5,100	3,490	4,700	4,700	1,200	3,500	0
2444 Medical Sup	379	7,096	3,036	3,800	1,364	2,050	2,050	250	1,500	300
2505 Actg Svc	28,305	27,370	28,399	29,251	29,251	30,000	30,000	30,000	0	0
2531 Legal Svc	6,605	2,009	8,280	10,000	3,730	15,000	15,000	15,000	0	0
2591 Other Prof Svc	78,762	333,644	147,604	266,462	157,878	229,000	229,000	139,000	5,000	85,000
2813 BOE	0	-176	0	0	0	0	0	0	0	0
2819 Registration Svc	2,008	0	28,975	0	0	20,000	20,000	20,000	0	0
2851 Rec Svcs	7,784	5,069	1,204	8,000	6,982	20,000	20,000	0	20,000	0
2852 Rec Svcs	17,601	4,928	3,336	9,000	6,536	17,000	17,000	0	17,000	0
2871 Transportation	1,473	2,194	0	0	0	6,000	6,000	0	6,000	0
2880 PY Expend	0	0	0	0	0	0	0	0	0	0
2898 Other Oper Exp	13,383	9,994	1,555	16,100	7,078	16,100	16,100	16,100	0	0
2922 Mail/Post	0	0	0	0	0	0	0	0	0	0
2926 Central Stores	0	0	0	0	0	0	0	0	0	0
2000 TOTAL	559,259	797,574	605,185	837,314	673,384.63	839,550	861,741	419,141	69,100	373,500

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>BUDGET</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>PRELIMINARY</u> <u>2022/2023</u>	<u>FINAL</u> <u>2022/2023</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<u>FIXED ASSETS</u>										
4201 Building Imp.	85,609.00	29,683.00	0	75,000	65,314	35000	35,000	0	0	35,000
4202 Struct & Imp	863,755	2,130	0	407,500	116,082	847,743	1,063,743	500,000	18,000	545,743
4200 TOTAL	949,364	31,813	0	482,500	181,395	882,743	1,098,743	500,000	18,000	580,743
4303 Equip	3,484	14,591	32,572	65,000	62,820	77,000	77,000	7,000	0	70,000
4300 TOTAL	3,484	14,591	32,572	65,000	62,820	77,000	77,000	7,000	0	70,000
4000 TOTAL	952,848	46,404	32,572	547,500	244,215.43	959,743	1,175,743	507,000	18,000	650,743
TOTAL	2,674,483	2,012,376	1,770,196	2,723,588	2,024,268.13	3,318,151	3,556,342	1,231,138	599,709	1,725,495
CONTINGENCY	0	0	33,495	29,892	0	100,000	150,000			
RESERVE	0	0	0	0	0	536,178	709,828			
	2,674,483	2,012,376	1,803,691	2,753,480	2,024,268.13	3,954,329	4,416,170			

FINAL BUDGET FY2022/2023 ADMINISTRATION SALARIES & BENEFITS

ADMINISTRATION SALARIES

FULL TIME SALARIES

	<u>ADMINISTRATOR - LARRY (ANNU 3/31)</u>					
{10917}	\$5,038.62	X	27	PAY PERIODS =	\$136,042.74	
	\$124.37			LIFE INSURANCE x 12 MONTHS =	\$1,492.44	
	\$400.00			CAR STIPEND PER MONTH x 12 =	\$4,800.00	
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$142,815

	<u>ADMINISTRATIVE SERVICES MGR - STEP 3 - TERRI (ANNIV. 1/1)</u>					
{6319}	\$2,916.46	X	27	PAY PERIODS =	\$78,744.42	
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$79,224

Total Full Time Salaries **\$222,039**

BOARD MEMBERS STIPEND

	17	Meetings x	5	Directors x \$100/Mtg=	\$8,500.00	
				Total Board Members Stipend		\$8,500

TOTAL ADMINISTRATION SALARIES **\$230,539**

ADMINISTRATION BENEFITS

<u>EMPLOYEES</u>	<u>RETIREMENT</u>					\$17,763
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2	\$222,039	X	8.000%	=	\$17,763.09	
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	<u>OASDI</u>					\$17,636
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	\$230,539	X	7.65%	=	\$17,636.20	
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	<u>INSURANCE</u>					\$33,755
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Medical

	\$2,481.50	x		7 MOS =	\$17,370.50	
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	\$2,729.65			5 MOS =	\$13,648.25	
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ADMIN FEE	\$40.00	x	1x	12 MOS =	<u>\$480.00</u>	
					\$31,498.75	

Dental

	\$88.00	x	2x	6 MOS =	\$1,056.00	
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	\$100.00	x	2x	6 MOS =	<u>\$1,200.00</u>	
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\$2,256.00

	<u>WORKER'S COMP</u>					\$4,813
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	\$79,224	x	0.41%	=	\$324.82	
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	\$151,315	x	2.29%	=	<u>\$3,465.12</u>	
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\$3,789.94

Experience Modification				x	<u>1.27</u>	
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\$4,813.22

UNEMPLOYMENT

	\$14,000	x	3.50%	=	\$490.00	
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\$490

Total Administration Benefits **\$74,457**

TOTAL ADMINISTRATION SALARIES AND BENEFITS **\$304,997**

FINAL BUDGET FY2022/2023 RECREATION SALARIES & BENEFITS

RECREATION SALARIES

FULL TIME SALARIES

RECREATION SUPERINTENDENT - (SARAH) STEP 4 (Annv. 7/1) (Hired 10/9)

{7207}	\$3,326.31	x	27	PAY PERIODS =	\$89,810.37	90,290
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

RECREATION SUPERVISOR - (RACHEL) STEP 3 (Anniv. 7/1) (Hired 11/12)

{5537}	\$2,555.54	x	27	PAY PERIODS =	\$68,999.58	69,480
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

RECREATION COORDINATOR - STEP 3

{4231}	\$1,952.77	x	27	PAY PERIODS =	\$52,724.79	53,205
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

OFFICE ASSISTANT - STEP 3

{3919}	\$1,808.77	x	27	PAY PERIODS =	\$48,836.79	49,317
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

Total Full Time Salaries

\$262,292

PART TIME RECREATION

\$150,000

PART TIME RECREATION-ASES

\$0

Total Part Time Salaries

\$150,000

TOTAL RECREATION SALARIES

\$412,292

RECREATION BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
4	\$262,292	x	8.000%	=	\$20,983.32	\$20,983
 <u>OASDI</u>						
	\$412,292	x	7.65%	=	\$31,540.30	\$31,540
 <u>INSURANCE</u>						
<u>Medical</u>						
4	\$2,013.98	x		7 MOS =	\$14,097.86	
4	\$2,215.38	x		5 MOS =	\$11,076.90	
					<u>\$25,174.76</u>	
 <u>Dental</u>						
4	\$ 88.00	x		6 MOS =	\$2,112.00	
4	\$ 100.00	x		6 MOS =	\$2,400.00	
					<u>\$4,512.00</u>	
 <u>WORKER'S COMP</u>						
	\$412,292	x	2.26%	=	\$9,317.79	\$11,877
(VOL.)	\$1,500	x	2.26%	=	\$33.90	
					<u>\$9,351.69</u>	
	Experience Modification			x	<u>1.27</u>	
					<u>\$11,876.64</u>	

UNEMPLOYMENT

\$178,000 x 3.50% = \$6,230.00 \$6,230

Total Recreation Benefits \$100,317

TOTAL RECREATION SALARIES AND BENEFITS \$512,609

FINAL BUDGET FY2022/2023 MAINTENANCE SALARIES & BENEFITS

MAINTENANCE DIVISION

FULL TIME SALARIES

	<u>PARK SUPERINTENDENT - (SCOTT) STEP 4 (7/1)</u>					
{7483}	\$3,453.69	X	27	PAY PERIODS =	\$93,249.63	\$93,730
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>PARK SUPERVISOR - (SERGIO) STEP 4 (7/1)</u>					
{5915}	\$2,730.00	X	27	PAY PERIODS =	\$73,710.00	\$74,190
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>PARK SUPERVISOR - STEP 4</u>					
{5915}	\$2,730.00	X	27	PAY PERIODS =	\$73,710.00	\$74,190
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE WORKER II - STEP 3</u>					
{3997}	\$1,844.77	X	27	PAY PERIODS =	\$49,808.79	\$50,289
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE PERSON - (ERIC) STEP 5 (ANNV. 7/1)</u>					
{3775}	\$1,742.31	X	8	PAY PERIODS =	\$13,938.48	\$14,058
	\$ 40.00			STIPEND PER MONTH (PHONE) X 3 MONTHS =	<u>\$120.00</u>	
	<u>MAINTENANCE PERSON - (RODNEY) STEP 5 (ANNV. 7/1)</u>					
{3775}	\$1,742.31	X	27	PAY PERIODS =	\$47,042.37	\$47,522
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE PERSON - (STEVE) STEP 4 (ANNV. 7/1)</u>					
{3586}	\$1,655.08	X	27	PAY PERIODS =	\$44,687.16	\$45,167
	\$ 40.00			STIPEND PER MONTH (PHONE) X 6 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE PERSON - SIMMONS - STEP 4 (ANNV. 7/1)</u>					
{3586}	\$1,655.08	X	27	PAY PERIODS =	\$44,687.16	\$45,167
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	Total Full Time Salaries					\$444,314

PART TIME SALARIES

	<u>PART TIME MAINTENANCE WORKER</u>					
	\$0.00	X	36 HRS PER WEEK	X 52 WEEKS =	\$0.00	\$0
	<u>WEEKDAY & WEEKEND BUILDING MONITOR -</u>					
	\$16.00	x	20 hours per week	x 52 weeks	<u>\$16,640.00</u>	\$16,640
	Total Part Time Salaries					\$16,640

TOTAL MAINTENANCE SALARIES **\$460,954**

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
8	\$444,314	x	8.000%	=	\$35,545.09	\$35,545
	<u>OASDI</u>					
	\$460,954	x	7.65%	=	\$35,262.95	\$35,263
	<u>INSURANCE</u>					\$113,442
	<u>Medical</u>					
8	\$6,962.24	x		7 MOS =	\$48,735.68	
8	\$7,658.46	x		5 MOS =	\$53,609.22	
					\$102,344.90	
1	\$579.58	x		2 MOS =	\$1,159.16	
1	\$637.54	x		1 MOS =	\$637.54	
					\$1,796.70	
	<u>Dental</u>					
8	\$ 88.00	x	7x	6 MOS =	\$4,224.00	
8	\$ 100.00	x	7x	6 MOS =	\$4,800.00	
					\$9,024.00	
1	\$ 88.00	x	1x	2 MOS =	\$176.00	
1	\$ 100.00	x	1x	1 MOS =	\$100.00	
					\$276.00	
	<u>WORKER'S COMP</u>					
	\$460,954	x	9.14%	=	\$42,131.16	
(VOL.)	\$0	x	9.14%	=	\$0.00	
					\$42,131.16	
	Experience Modification			x	<u>1.27</u>	
					\$53,506.57	\$53,507
	<u>UNEMPLOYMENT</u>					
	\$72,640.00	x	3.50%	=	\$2,542.40	\$2,542
	Total Maintenance Benefits					\$240,299
	TOTAL MAINTENANCE AND BENEFITS					\$701,252

ADMINISTRATION
FINAL BUDGET FY2022/2023 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2005	Adv/Leg Notice	2,500	Legal posting requirements, ads, etc.
2022	Books/Periodicals	150	Federal/State legal posting requirements.
2029	Bus./Conf Exp	6,000	Board/Staff Conferences and Workshops
2035	Educ/Trng.	3,000	Board and Staff Training
2039	Empl Trans-Mileage	1,000	Board and Administrator mileage reimb.
2051	Insurance	119,191	District liability insurance (CAPRI)
2061	Memberships	12,100	CPRS, CARPD, CSDA andLAFCo
2076	Office Supplies	8,500	Office supplies and equipment
2081	Postage	750	Postage (Stamps)
2085	Printing	500	Letterhead and other printing needs
2197	Telephone/Teleg	16,000	Phone service and Comcast
2261	Office Equip Mtn	17,900	Service/repairs for office equipment
2275	Rents & Leases	10,000	Copier, Phone and County (Compass)
2332	Food Supplies	1,200	Coffee, supplies for interviews & District events
2444	Medical Supplies	250	District medical supplies
2505	Accounting Svc	30,000	District audit fees and County Admini Fees
2531	Legal Services	15,000	BKS Legal Service
2591	Other Prof Services	139,000	Software costs (Adobe/Zoom/Microsoft,Streamline(web page)(2400),Board Recording (1200)ASCAP,Consultants); ADA Transition Plan(\$20000); Master Plan (90,000)
2819	Registration Svcs	20,000	Election Cost
2898	Other Oper Exp	16,100	Imprest Cash (Petty Cash), Visa and Active Net Charges
2000	TOTAL	419,141	
Fixed Assets			
4202	Struct & Imp	500,000	Sierra Creek - Prop 68 (General Fund)
4303	Office Equipment	7,000	Commercial Storage Stands
4000	TOTAL	507,000	
	GRAND TOTAL:	926,141	

**RECREATION
FINAL BUDGET FY2022/2023 SERVICES AND SUPPLIES**

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2029	Bus./Conf Exp	2,000	Conference
2035	Educ/Trng	1,500	Employee education training programs
2039	Empl Trans	2,000	Employee mileage reimbursement
2061	Memberships	600	Superintendent/Supervisor CPRS
2076	Office Sups	1,000	Office supplies and small equipment
2081	Postage	1,500	No funds requested
2085	Printing	2,500	Mailers, flyers and other
2314	Clothing	5,000	Staff and program participant shirts
2332	Food Sups	3,500	Camp BBQ's, senior events/trainings
2444	Medical Sups	1,500	First aid supplies
2591	Other Prof Svcs	5,000	Program banners/computer software (staff scheduling, marketing/editing)
2851	Recreation Svcs	20,000	Program vendors, presenters, services and event attractions
2852	Recreation Sups	17,000	Programs supplies, crafts, equipment, periodicals, score books, award, etc.
2871	Transportation	6,000	No funds requested
2000	TOTAL	69,100	
Fixed Assets			
4202	Struct & Imp	18,000	Kiosk
4000	TOTAL	18,000	
	GRAND TOTAL:	87,100	

MAINTENANCE
FINAL BUDGET FY2022/2023 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2035	Educ/Trng	500	Staff Maintenance Training
2039	Empl Trans	150	Superintendent mileage reimbursement
2061	Memberships	150	CPRS Superintendent/Facilities Suprv
2076	Office Supplies	500	Corporation yard office supplies
2104	Agri/Hort	2,000	Landscape material
2111	Bldg Mtnc Svcs	2,500	Locksmith, keys and repairs
2112	Bldg Mtnc Sups	7,500	Building/Facility supplies
2122	Chemical Sups	2,500	Fertilizer, pesticides and herbicides
2131	Elec Sys Svc	3,000	Mechanical repairs
2132	Elec Sys Sup	1,000	Light fixtures, light bulbs, etc.
2142	Land Imp Sup	20,000	Fibar replacement, irrigation supplies and pipe repairs
2162	Paint Sups	1,000	Interior/exterior paint projects
2168	Plumbing	5,000	Indoor/Outdoor facility plumbing needs
2191	Electricity	40,000	All indoor and outdoor facilities
2192	Nat'l Gas	3,000	Natural Gas at Strizek, District Offices and Capehart facilities
2193	Refuse	9,000	Trash removal at all district facilities and dump station fees
2195	Sewer	5,500	District facilities and buildings
2197	Telephone	2,200	Internet Service (Capehart/Corp Yard)
2198	Water	100,000	Parks and facilities including meter costs
2205	Auto Mtnc Svc	12,000	Fleet charges for oil changes, tune-ups, batteries, tires, etc.
2211	Constr Equip Svc	4,500	Construction equipment repairs includign fleet, mowers, trailers, etc.
2226	Expend Tools	5,000	Trimmers, blowers, hedge clippers, small tools, etc.
2236	Fuels & Lubes	16,000	District fuel costs
2275	Rents & Leases	17,000	Security systems, fire alarms, equipment and other rentals.
2281	Shop Equip Svc	1,200	Small Tool Repairs
2292	Other Equip Sups	10,000	Playground equipment replacement parts
2314	Clothing	3,000	Staff clothing and boots
2322	Custodial Sups	14,000	District facilities including parks
2444	Medical Sups	300	First Aid Supplies
2591	Other Prof Svcs	85,000	Permits, inspections, backflow certifications, pest control, weed abatement, employee finger printing, tree maintenance, Hazmat permits, park police security, etc.
2898	Other Oper Exp	0	Imprest Cash (Petty Cash)
2000	TOTAL	373,500	

FINAL BUDGET FY2022/2023 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
FIXED ASSETS			
4201	Building Improvement	35,000	Community Center HVAC
4202	Structure Improvement	545,743	Ridgepoint/Chardonnay Park Playground (\$192,243 GF Budget/\$100,000 Dev. Impact Fee); Capehart (Prop68 Per Capita \$205,000); Park Pathway (\$10,000); Ridgepoint Park Fencing (\$10,000); Capehart repairs (\$5,000); Larchmont Park Equipment (\$7,500); Tuff Shed (16,000)
4303	Equipment	70,000	Portable Trailer Grill (\$30,000); Park Security Cameras (3x\$10,000); Table & Charis Replacement (\$10,000);
4000	TOTAL FIXED ASSETS	650,743	
	GRAND TOTAL:	1,024,243	

North Highlands Recreation and Park District


Agenda Report

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: August 18, 2022

SUBJECT: FY 2022-2023 Program Fees and Charges Schedule



BACKGROUND

The District typically approves an annual Fees and Charges schedule once a year as part of the budget approval process.

DISCUSSION

Attached is the proposed FY 2022-2023 Fees and Charges Schedule. The schedule includes existing fees and charges as well as the board approved twenty percent subsidy for youth, teens and senior programs.

Typically the schedule is more robust due to a full complement of programs; however, as the board is aware, the current budget cycle represents the first time in the past three years that the district's programs are not impacted or restricted by COVID meeting or participation restrictions.

To provide additional momentum, the board approved a new full time position in the Recreation Division, as well as added additional funding and resources in the current budget to enhance and expand recreation programming. This will assist the district in its efforts to increase program offerings to the public.

As new programs and activities, along with their fees, are developed by staff, staff will periodically throughout the year bring those program fees back to the board for approval. In the future, staff will develop a new Fees and Charges Schedule that provides for a broader range of fees that the district can utilize.

RECOMMENDATION

Staff recommends that the Board of Directors approve the FY 2022-2023 Program Fees and Charges Schedule with the understanding that additional fees and charges will periodically be brought back to the board for review and approval.

North Highlands Recreation and Park District
Program Fees and Charges Schedule

FY 2022-2023

RECREATION PROGRAMS/OTHER	BEFORE SUBSIDY	AFTER SUBSIDY
ADULT SPORTS LEAGUES		
Adult Basketball League	\$460.00 Team	No subsidy
Adult Volleyball League	190.00 Team	No subsidy
YOUTH SPORTS LEAGUES/CHEER		
Open Gym	FREE	FREE
3 on 3 Youth Basketball League	\$60.00	\$48.00
Youth Dodgeball League	60.00	48.00
Pee Wee Basketball League (Spring)	65.00	52.00
Pee Wee Sports Programs	65.00	52.00
Youth Cheer Program	65.00	52.00
Youth Basketball League (Spring)	92.00	74.00
OTHER YOUTH PROGRAMS/ACTIVITIES		
Skills and Drills Series	\$32.00	\$27.00
Holiday Workshops	29.00	24.00
Birthday Parties (20 or less/2 hrs)	150.00	150.00
Swim Lessons	60.00	48.00
Park Spotlight Series	FREE	FREE
TOT Programs	FREE	FREE
Teen Career Workshops	FREE	FREE
SENIOR PROGRAMS		
Art Class	\$54.00	\$45.00
Harvest Time	FREE	FREE
Harvest Time Lunch	FREE	FREE
Senior Movie Day	FREE	FREE
Bingo	FREE	FREE
CAMP PROGRAMS		
Summer Kids Camp (5 days)	\$152.00	\$122.00
Holiday Camps (5 days)	152.00	122.00
Holiday Camps (4 days)	121.00	97.00
Holiday Camps (3 days)	93.00	75.00
Holiday Camps (2 days)	61.00	49.00
Late Pick Up Fee (All Camps)	10.00 *	10.00 *
Jr. Recreation Leader Program	110.00	88.00
<i>*\$10 charge for every 15 minutes</i>		

North Highlands Recreation and Park District
Program Fees and Charges Schedule

<u>RECREATION PROGRAMS</u>	<u>BEFORE SUBSIDY</u>	<u>AFTER SUBSIDY</u>
FACILITY RENTALS		
Freedom Park Picnic Rental <i>Aardvark & Roger Dickenson</i>	\$160.00	No subsidy
Freedom Park Picnic Rental <i>Constellation & Starfighter</i>	\$130.00	No subsidy
Freedom Park Picnic Rental <i>Liberator</i>	\$110.00	No subsidy
Capehart Gym Rental <i>Scoreboard Use</i> <i>Scorekeeper (additional staff)</i>	\$65.00 per hour 20.00 per hour 20.00 per hour	\$65.00 per hour 20.00 per hour 20.00 per hour
Ridgepoint Gym Rental	\$45.00 per hour	\$45.00 per hour
Community Center Rental <i>Private</i>	\$92.00 per hour	\$92.00 per hour
Community Center Rental <i>Non-Profit</i>	\$81.00 per hour	\$81.00 per hour
Recreation Center Rental <i>Private</i>	\$71.00 per hour	\$71.00 per hour
Recreation Center Rental <i>Non-Profit</i>	\$60.00 per hour	\$60.00 per hour
<u>Other Facility Rental Fees</u>		
Private Party Cleaning Fee <i>Community Center</i>	\$225.00	\$225.00
Private Party Cleaning Fee <i>Recreation Center</i>	\$150.00	\$150.00
Alcohol Use Fee <i>Community & Recreation Centers</i>	\$100.00	\$100.00
Non-Resident Fee <i>Community & Recreation Centers</i>	\$50.00	\$50.00
Second Building Monitor	\$20.00 per hour	\$20.00 per hour
Security Guard	\$40.00 per hour	\$40.00 per hour
Crab Feed (<i>Extra Dumpster Fee</i>)	\$75.00	\$75.00

North Highlands Recreation and Park District
Fees and Charges Schedule

CONTRACT CLASSES

Contract Classes are generally a percentage split between the District and the Contractor. Depending upon the type of class, location (district facility or private facility), lab fees and other related costs, the contract split can range from:

District: 80%	Contractor: 20%
70%	30%
60%	40%

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

**Resolution #619
APPROPRIATIONS LIMIT SCHEDULE**

**FISCAL YEAR 2022/2023
NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

WHEREAS, the voters of the State of California on November 6, 1979 added Article XIII B to the State Constitution placing various limitations on the appropriations of the State and local governments; and

WHEREAS, Article XIII B provides that the appropriations limit of Fiscal Year 2022-2023 is calculated by adjusting the base year appropriations limit of Fiscal Year 2021-2022 for changes in the living and population, said calculations attached hereto and by this reference incorporated herein; and

WHEREAS, the District has complied with the provisions of Article XIII B and Section 7900 et seq. of the Government Code in determining the appropriations limit for the Fiscal Year 1978-79;

NOW, THEREFORE, the Board does resolve as follows:

Section 1. The appropriation limit in the Fiscal Year 2022-2023 shall be \$8,100,502 for the District.

Patrick Williams
Vice Chairperson, Board of Directors

AYES:
NAYS:
ABSTAIN:
ABSENT:

Revised 2021/2022 Appropriations \$7,552,916

2022-2023 calculations

Per Capita Income Change = 1.0755%

Populations Change for County x= 0.9972%

= 1.0725%

$\$7,552,916 \times 1.0725\% = \$8,100,502$

Appropriation Limit for 2022/2023 - \$8,100,502

North Highlands Recreation and Park District

Elverta Park Community Facilities District

CFD No. 2016-01

Final Budget

With the development of Elverta Park subdivision in 2016, 223 new single family homes were constructed. The Board of Directors elected to enter into a Community Facilities District (CFD). The CFD required buyers, at the time of purchase, to pay an annual maintenance fee to the district for park and landscape maintenance and improvements. The CFD is collected by the county from the homeowners and returned to the district. The CFD fee is restricted to maintenance related expenditures only.

The district has entered into a Levy Administration Services Agreement with SCI Consulting Group, Fairfield, CA. SCI reviews and prepares annual resolutions and special tax calculations for the district. At the close of each fiscal year, SCI obtains the final lien-date assessors role from the county and creates an update district database. The firm then finalizes the tax roll, other supporting documents and materials for the district.

The annual CFD Tax Report prepared by SCI meets compliance with Government Cod 50075 et seq, and files it with the district by January 1 after the close fiscal year. On the districts behalf, SCI responds to all public inquires and appeals.

The CPI (Consumers Price Index) rate for this year is 4.24%. The district will collect \$5,174 in additional Special Tax fees this fiscal year. This will result in an annual increase to each homeowner in the amount of \$22.97.

Revenue

223 Residential Units x \$571.15 =	\$127,366
Carry-Over Funds=	<u>59,642</u>
TOTAL REVENUE	\$187,008

Expenditures

Salaries & Benefits	\$ 63,686
Services & Supplies	46,384
Fixed Assets	<u>9,000</u>
TOTAL EXPENDITURES	\$119,070

Contingency Funds	\$30,000
Reserves	<u>\$37,938</u>
TOTAL	\$67,938

TOTAL EXPENDITURES	\$187,008
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*There are no projects planned for Cherry Blossom Park. Equipment will include the purchase and installation of an informational Kiosk (\$9,000).

RESOLUTION #620

**BEFORE THE GOVERNING BOARD OF
THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

County of Sacramento, State of California

**RESOLUTION ADOPTING CHERRY BLOSSOM PARK (COMMUNITY FACILITIES DISTRICT NO.
2016-01 ELVERTA PARK) FINAL BUDGET**

WHEREAS, hearings have been terminated during which time all additions and deletions to the proposed budget for 2022/2023 were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Preliminary Budget for the Fiscal Year 2022/2023 be and is hereby adopted in accordance with the following:

(1) Salaries and employee benefits	<u>\$ 63,686</u>
(2) Services and supplies	<u>\$ 46,384</u>
(3) Other Charges	<u> </u>
(4) Fixed Assets:	
(A) Land	<u> </u>
(B) Structures and Improvements	<u>\$ 9,000</u>
(C) Equipment	<u>\$ 0</u>
(5) Expenditure transfer	<u> </u>
(6) Contingencies	<u>\$ 30,000</u>
(7) Provision for reserve increases	<u>\$ 37,938</u>
 TOTAL BUDGET REQUIREMENTS	 <u>\$ 187,008</u>

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

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

Patrick Williams
Chairperson, Board of Directors

AYES:
NAYS:
ABSTAIN:
ABSENT:

2022-2023 FISCAL YEAR FINAL
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>PRELIMINARY</u> <u>2022/2023</u>	<u>FINAL</u> <u>2022/2023</u>
94941000	Interest Income	<u>0.00</u>	<u>313.00</u>	<u>467.00</u>	<u>330.00</u>	<u>322.00</u>	<u>300.00</u>	<u>300.00</u>
	TOTAL	0.00	313.00	467.00	330.00	322.00	300.00	300.00
96960300	Special Assessment	<u>0.00</u>	62,573.00	188,493.35	118,579.00	121,271.94	127,066.00	127,066.00
	TOTAL	0.00	62,573.00	188,493.35	118,579.00	121,271.94	127,066.00	127,066.00
97979000	Misc Other	<u>0.00</u>	<u>0.00</u>	<u>96,945.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL	0	0	96,945	0	0	0	0
	GRAND TOTAL	0.00	62,886.00	92,015.35	118,909.00	121,593.94	127,366.00	127,366.00
7400000	CARRY OVER*							
	Unreserved Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>40,194.85</u>	<u>40,194.85</u>	<u>59,642.00</u>	<u>62,871</u>	<u>59,642</u>
	GRAND TOTAL	0.00	62,886.00	132,210.20	159,103.85	181,235.94	190,237.00	187,008.00
	CFD - Elverta Park Reserve							\$ 58,323.00

**2022-2023 FISCAL YEAR FINAL
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK**

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2018/2019</u>	<u>ACTUAL 2019/2020</u>	<u>ACTUAL 2020/2021</u>	<u>ACTUAL 2021/2022</u>	<u>PRELIM 2022/2023</u>	<u>FINAL 2022/2023</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
Salaries and Employee Benefits									
1110 Sal & Wages, FT	7,482	17,268	26,582	32,016	33,464	33,464	0	0	33,464
1122 Sal & Wages, PT	2,704	5,214	10,976	11,018	12,000	12,000	0	0	12,000
1210 Retirement	478	1,381	1,553	2,561	2,677	2,677	0	0	2,677
1220 OASDI	779	1,677	2,658	3,399	3,478	3,478	0	0	3,478
1230 Insurance	1,091	5,702	7,213	5,776	6,300	6,300	0	0	6,300
1240 Worker's Comp.	0	2,310	3,743	2,139	5,277	5,277	0	0	5,277
1250 Unemployment	0	78	163	208	665	490	0	0	490
1000 TOTAL	12,534	33,631	52,888	57,117	63,861	63,686	0	0	63,686
Services & Supplies									
2005 Adv/Legal Notice	0	0	155	155	155	155	155	0	0
2104 Agri/Hort Sups	0	777	0	0	2,000	2,000	0	0	2,000
2111 Bldg. Mtnc. Svcs	0	0	0	0	200	200	0	0	200
2122 Chemical Supplies	0	0	0	0	150	150	0	0	150
2142 Land Imp Supplies	0	1,903	1,331	1,400	1,600	1,600	0	0	1,600
2191 Electricity	0	295	737	635	900	900	0	0	900
2193 Refuse	0	402	0	0	1,200	1,200	0	0	1,200
2198 Water	0	32,192	29,714	30,380	21,700	21,700	0	0	21,700
2205 Auto Mtnc Svc	0	1,060	0	600	750	750	0	0	750
2211 Constr Equip Serv.	0	710	0	0	150	150	0	0	150
2226 Expend Tools	0	232	0	0	300	300	0	0	300
2236 Fuels & Lubes	0	2,000	2,000	2,000	2,500	2,500	0	0	2,500
2275 Rents & Leases	0	0	0	0	1,850	1,850	0	0	1,850
2281 Shop Equip Serv.	0	111	0	0	100	100	0	0	100
2292 Other Equip Sups	0	3,562	0	205	300	300	0	0	300
2314 Clothing	0	0	0	200	300	300	0	0	300
2444 Medical Sups	0	0	0	0	100	100	0	0	100
2505 Accounting	0	1,500	1,500	1,500	1,500	1,500	1,500	0	0
2591 Other Prof Svc	10,783	13,016	8,869	9,284	10,629	10,629	9,629	0	1,000
2000 TOTAL	10,783	57,760	44,306	46,359	46,384	46,384	11,284	0	35,100

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>PRELIM</u> <u>2022/2023</u>	<u>FINAL</u> <u>2022/2023</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<u>FIXED ASSETS</u>										
4201 Building Imp.	0	0	0	0	0	0	0	0	0	0
4202 Struct & Imp	0	0	0	0	0	9,000	9,000	0	0	9,000
4200 TOTAL	0	0	0	0	0	9,000	9,000	0	0	9,000
4303 Equip	0	0	0	0	0	0	0	0	0	0
4300 TOTAL	0	0	0	0	0	0	0	0	0	0
4000 TOTAL	0	0	0	0	0	9,000	9,000	0	0	9,000
TOTAL	23,317	91,391	97,194	103,476	103,476	119,245	119,070	11,284	0	107,786
CONTINGENCY	0	0	0	0	0	\$30,992	\$30,000			
RESERVE	0	0	0	0	0	\$40,000	\$37,938			
	23,317	91,391	97,194	103,476	103,476	190,237	187,008			

2022-2023 FISCAL YEAR FINAL
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT
NO. 2016-01 ELVERTA PARK

MAINTENANCE DIVISION

FULL TIME SALARIES

	<u>MAINTENANCE PERSON - STEP 5</u>					
{3775}	\$1,742.31	x	19	PAY PERIODS =	\$33,103.89	\$33,464
	\$ 40.00	STIPEND PER MONTH (PHONE) X 9 MONTHS =			<u>\$360.00</u>	
	<u>PART TIME SEASONAL MAINTENANCE WORKER</u>				\$12,000.00	
						<u>\$12,000</u>
	TOTAL FULL-TIME & PART-TIME SALARIES:					\$45,464

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
1	\$33,464	x	8.000%	=	\$2,677.11	\$2,677
	<u>OASDI</u>					
	\$45,464	x	7.65%	=	\$3,477.99	\$3,478
	<u>INSURANCE</u>					\$6,300
	<u>Medical</u>					
1	\$579.58	x		5 MOS =	\$2,897.90	
1	\$637.54	x		4 MOS =	<u>\$2,550.16</u>	
					\$5,448.06	
	<u>Dental</u>					
1	\$ 88.00	x	1x	4 MOS =	\$352.00	
1	\$ 100.00	x	1x	5 MOS =	<u>\$500.00</u>	
					\$852.00	
	<u>WORKER'S COMP</u>					
	\$45,464	x	9.14%	=	\$4,155.40	
(VOL.)	\$0	x	9.14%	=	<u>\$0.00</u>	
					\$4,155.40	
	Experience Modification				x	<u>1.27</u>
					\$5,277.36	\$5,277
	<u>UNEMPLOYMENT</u>					
	\$14,000.00	x	3.50%	=	\$490.00	\$490
	Total Maintenance Benefits					<u>\$18,223</u>
TOTAL CHERRY BLOSSOM SALARIES AND BENEFITS						\$63,686

ADMINISTRATION SERVICES FY 2022/2023 FINAL BUDGET
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT
NO. 2016-01 ELVERTA PARK

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>DESCRIPTION</u>
2005	Adv/Legal Notice	155	Legal Notice
2505	Accounting	1,500	Cherry Blossom Audit
2591	Other Prof Svcs	9,629	SCI fees(9520); Levies(109)
2000	TOTAL	11,284	
<u>FIXED ASSETS</u>			
4303	Equipment	0	
4000	TOTAL FIXED ASSETS	0	

MAINTENANCE SERVICES FY 2022/2023 FINAL BUDGET
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT
NO. 2016-01 ELVERTA PARK

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>DESCRIPTION</u>
2104	Agri/Hort	2,000	Landscape material
2111	Bldg Mtnc Svcs	200	
2122	Chemical Supplies	150	
2142	Land Imp Sup	1,600	
2191	Electricity	900	Electricity (parks,lights,bldgs)
2193	Refuse	1,200	Trash removal;dump station
2198	Water	21,700	Water parks & facilities
2205	Auto Mtnc Svc	750	Maintenance Vehicles/Mowers
2211	Constr Equip Serv.	150	
2226	Expend Tools	300	
2236	Fuels & Lubes	2,500	Vehicles/Mowers
2275	Rents & Leases	1,850	
2281	Shop Equip Serv	100	
2292	Other Equip Sups	300	
2314	Clothing	300	
2444	Medical	100	
2591	Other Prof Svcs	1,000	
2000	TOTAL	35,100	
<u>FIXED ASSETS</u>			
4201	Building Improvement	0	
4202	Structure Improvement	9,000	Kiosk
4303	Equipment	0	
4000	TOTAL FIXED ASSETS	9,000	
	GRAND TOTAL:	44,100	

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT AUGUST 2022
(Bills paid in July 2022)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
	<u>BENEFITS</u>			
1210	Retirement	Voya	Jul-22	\$ 6,803.17
1230	Insurance	California Choice	Aug-22	\$ 10,293.97
1230	" " "	CoPower	Aug-22	\$ 1,111.50
1240	Workers' Comp	CAPRI	1ST Quarter	\$ 10,238.25
	Total			28,446.89

SERVICES & SUPPLIES

2005	Adv./Legal Notice	USBank	CPRS (Advertisement)	\$ 75.00
2029	Bus./Conference	USBank	CSDA (Napa Conf.)	\$ 600.00
2051	Insurance (District)	CAPRI	1st Half Property and Liability Coverage	\$ 59,595.50
2061	Membership	CPRS	Renewal	\$ 555.00
2061	" " "	CARPD	Membership Dues 7/1-6/30	\$ 3,250.00
2076	Office Sup	Walkers	Supplies	\$ 50.76
2076	" " "	Walkers	Printer Ink	\$ 352.47
2076	" " "	Walkers	Pocket Files	\$ 413.78
2112	Bldg Maint. Supplies	Home Depot	Supplies	\$ 83.95
2112	" " "	Home Depot	Supplies	\$ 177.80
2112	" " "	USBank	Jensen Precast(Mt.)	\$ 650.76
2142	Land Imp Supplies	Normac	Supplies	\$ 719.65
2142	" " "	Sprinkler Service	Supplies	\$ 1,700.92
2191	Electric	SMUD	3548415 3244 Freedom Park	\$ 171.89
2191	" " "	SMUD	7000000346 District	\$ 2,423.68
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$ 181.87
2191	" " "	SMUD	2733018 Aztec	\$ 974.47
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$ 8.32
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$ 40.28
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ 8.33
2193	Refuse	Republic Servie	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 1,097.02
2193	" " "	Public Works	Dump	\$ 253.10
2195	Sewage	Sac Utilities	2802 Perrin	
2195	" " "	Sac Utilities	3843 Bainbridge	
2195	" " "	Sac Utilities	3911 Blackfield Dr.	
2195	" " "	Sac Utilities	3929 Karl Dr.	
2195	" " "	Sac Utilities	6040 Watt	
2195	" " "	Sac Utilities	7916 Aztec	
2197	Tele & Teleg	AT&T	Service - Capehart	\$ 74.90
2197	" " "	Comcast	Service - Shop	\$ 93.45
2197	" " "	Comcast	Service - District	\$ 299.30
2197	" " "	Telepacific	Service	\$ 876.60
2198	Water	Sac Suburban	Memorial, Larchmont, Brock #1, Brock #2, Navaho Bldg 518, Navaho bldg 539, Navaho/chip Karl Dr., Strizek, Karl&Rosario, Pianehaven, Wings Way, 6040 Watt, Freedom, Softball Complex	\$ 4,639.13
2198	" " "	Sac Suburban		\$ 4,726.73
2198	" " "	CA/American	Chardonay	\$ 1,885.49
2198	" " "	CA/American	Sierra	\$ 696.12
2205	Auto Maint. Serv	Future Ford	Ford F150	\$ 451.04
2205	" " "	NH Tire Pros	2006 Ford Ranger New Tire	\$ 289.68

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT AUGUST 2022
(Bills paid in July 2022)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2211	Construc Equip Serv	Turf Star	Repairs	\$ 1,132.72
2261	Office Equip Mt.	NCS Computers	July Monthly Service	\$ 242.00
2275	Rents & Leases	Alhambra	Water Service	\$ 141.81
2275	" " "	Sac Valley Alarm	6040 Watt Quarterly Monitorin	\$ 129.36
2275	" " "	CIT - AVAYA	Phone Equipment	\$ 418.26
2275	" " "	Sentry Alarm	7916 Aztec	\$ 30.00
2275	" " "	USBank	United (PortaPotty)	\$ 344.89
2275	" " "	DLL Financial	Copier	\$ 186.27
2314	Clothing	American Logowear	Summer Camp Shirts	\$ 410.53
2314	" " "	American Logowear	Maintenance Shirts	\$ 176.13
2314	" " "	American Logowear	Maintenance Shirts	\$ 272.01
2322	Custodial Sup	A1 Janitorial	Custodial Supplies	\$ 292.65
2322	" " "	A1 Janitorial	Custodial Supplies	\$ 354.01
2322	" " "	A1 Janitorial	Custodial Supplies	\$ 529.12
			Walmart, Smart&Final, BeachHut, Amazon, FoodMax(SKC, PopinPark, Misc., Sr. Movie, Staff Lunch)	\$ 297.39
2332	Food	USBank	Staff Lunch)	\$ 297.39
2332	" " "	Walkers	Salt	\$ 16.87
2332	" " "	Walkers	Spoons	\$ 50.99
2444	Medical	USBank	CVS, Amazon(CovidTest, SKC, Misc.)	\$ 423.65
2591	Other Prof Serv.	Stice Lock	6040 Watt Avenue	\$ 687.19
2591	" " "	Throckmorton, Jamie	Reimbursement for hood service	\$ 450.00
			Repairs (Office exterior lights, CC drywall, light fixture	\$ 3,950.00
2591	" " "	RS General Contractor	light fixture	\$ 3,950.00
2591	" " "	DOJ	Maintenance Fingerprints	\$ 32.00
2591	" " "	NCS Computers	Corp Yard	\$ 278.22
2591	" " "	Sentry Alarm	6040 Watt	\$ 374.97
			GoldenHillsPest, WhenIWork, Zoom, Streamline, Adobe, Microsoft(MonthlyServ., Scheduler, BoardRec., WebPage, Programs)	\$ 441.48
2591	" " "	USBank	Scheduler, BoardRec., WebPage, Programs)	\$ 441.48
2591	" " "	BackFlow Technologies	Repair Leak	\$ 294.22
2591	" " "	Fulton El Camino	June Monthly Patrol	\$ 1,235.00
2591	" " "	Sac County Environmental	Annual Hazardous Material Permit Fee	\$ 304.00
2591	" " "	Sac County Taxes	Copier tax	\$ 164.96
2591	" " "	Tree Tech	Planehaven Park	\$ 530.00
			VistaPrint, Century, SunriseRPD, AlphaFineArt, (Banners, SKCMovies, Aquatic Ctr. SKC)	\$ 1,435.00
2851	Recreation Serv	USBank	(Banners, SKCMovies, Aquatic Ctr. SKC)	\$ 1,435.00
			Amazon, Walmart, RapidWrist, Smart&Final, PowerMart(Sup., SKC, HarvestTime, PopIn Park,)	\$ 524.59
2852	Recreation Sup	USBank	PowerMart(Sup., SKC, HarvestTime, PopIn Park,)	\$ 524.59
			(Merchant Fees- June \$44.95 and July \$44.95/June - Bank Analysis Fees	\$ 539.55
2898	Other Oper Exp	NHRPD - BANK FEES	\$48.47/July - Active Fee \$401.18)	\$ 539.55
2898	" " "	USBank	Parking	\$ 5.25
	TOTAL			\$ 104,112.08

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT AUGUST 2022
(Bills paid in July 2022)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>FIXED ASSETS</u>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment	Home Depot	1st Half Storage Racks	\$ 2,600.55
	TOTAL			\$ 2,600.55
Total District Salaries		(JULY 3 PAY DAY)		\$ 114,582.06
Total District EDD		(JULY 3 PAY DAY)		\$ 141.97
Total District OASDI		(JULY 3 PAY DAY)		\$ 8,555.08
				\$ 123,279.11
DISTRICT TOTALS				\$258,438.63
9429	Building Rentals	Pineda, Roberto	Cancellation	\$ 277.00
9646	Rec Fees & Charges	Davis, Richelle	Park Cancellation	\$ 145.00
9646	" " "			

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT AUGUST 2022
(Bills paid in July 2022)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>BENEFITS</u>				
1210	Retirement	VOYA	Jul-22	\$ -
1230	Insurance	CALIFORNIA CHOICE	Aug-22	\$ -
1230	" " "	COPOWER	Aug-22	\$ -
1240	" " "	CAPRI	1ST QTR	\$ 475.00
Total				475.00
<u>SERVICES & SUPPLIES</u>				
2005	Adv./Legal Notice	Sac Bee	FY2021/22 Prelim Budget Legal Notice	\$ -
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 30.17
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 30.17
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 52.59
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 60.99
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 1,500.96
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 1,362.99
TOTAL				\$ 3,037.87
<u>FIXED ASSETS</u>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
TOTAL				\$ -
Total District Salaries		(JULY 3 PAY DAY)		\$ 3,165.00
Total District EDD		(JULY 3 PAY DAY)		\$ -
Total District OASDI		(JULY 3 PAY DAY)		\$ 269.66
				\$ 3,434.66
DISTRICT TOTALS				\$6,947.53

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H
79	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
80	YOUTH SPORTS							
81	9646	Pee Wee Bball Skills & Drills	\$0.00	0.00	0.00	1,170.00	-1,170.00	
82	9646	2nd-3rd 3x3 Bball	\$0.00	0.00	0.00	990.00	-990.00	
83	9646	4th-5th 3x3 Bball	\$0.00	0.00	0.00	605.00	-605.00	
84	9646	6th-7th 3x3 Bball	\$0.00	0.00	0.00	605.00	-605.00	
85	9646	2nd-3rd Bball	\$0.00	0.00	0.00	59.74	-59.74	
86	9646	4th-5th Bball	\$0.00	0.00	0.00	-34.20	34.20	
87	9646	6th-7th Bball	\$0.00	0.00	0.00	-29.10	29.10	
88	9646	Cheer	\$0.00	0.00	0.00	-11.11	11.11	
89	9646	TRUSD SOCCER	\$0.00	0.00	0.00	5,345.38	-5,345.38	
90	9646	TRUSD DODGE BALL	\$0.00	0.00	0.00	1,000.00	-1,000.00	
91	9646	TRUSD VBALL	\$0.00	0.00	0.00	1,000.00	-1,000.00	
92		TOTAL	\$25,000.00	0.00	0.00	10,700.71	14,299.29	43%
93								
94	ADULT SPORTS							
95	9646	Coed Power Volleyball-Monday	\$0.00	0.00	0.00	0.00	0.00	
96	9646	Adult Basketball	\$0.00	0.00	0.00	0.00	0.00	
97		TOTAL	\$8,000.00	0.00	0.00	0.00	8,000.00	0%
98								
99	TAXES							
100	9101	Prop Tax - Secured	\$1,542,500.00	2,221.74	0.00	1,528,977.63	13,522.37	
101	9102	Prop Tax - Unsec	\$56,000.00	0.00	0.00	52,874.74	3,125.26	
102	9103	Supp Prop Tax	\$41,000.00	4,949.38	(466.60)	56,085.10	-15,085.10	
103	9104	Prop Tax Sec Delinquent	\$12,000.00	0.00	0.00	10,917.35	1,082.65	
104	9105	Prop Tax Supp Delinquent	\$2,000.00	0.00	0.00	1,955.22	44.78	
105	9106	Prop tax Unitary	\$8,700.00	0.00	0.00	9,278.39	-578.39	
106	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	138.83	-138.83	
107	9130	Prop Tax - Prior Unsec	\$1,000.00	0.00	0.00	1,114.36	-114.36	
108	9140	Prop Tax - Pently	\$400.00	0.00	0.00	667.36	-267.36	
109	9196	RDA Residual	\$17,000.00	0.00	0.00	13,377.68	3,622.32	
110	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
111		TOTAL	\$1,680,600.00	7,171.12	(466.60)	1,675,386.66	5,213.34	100%
112								
113	INTEREST INCOME							
114	9410	Interest Income	\$8,000.00	6,955.31	0.00	10,736.31	-2,736.31	
115		TOTAL	\$8,000.00	6,955.31	0.00	10,736.31	-2,736.31	134%
116								
117	USE OF MONEY/PROPERTY							
118	9522	Homeowner Prop Tax	\$12,900.00	0.00	0.00	12,935.06	-35.06	
119		TOTAL	\$12,900.00	0.00	0.00	12,935.06	-35.06	100%
120								
121	IN LIEU TAX							
122	9529	In Lieu Tax	\$100,000.00	0.00	0.00	0.00	100,000.00	
123		TOTAL	\$100,000.00	0.00	0.00	0.00	100,000.00	0%
124								
125	MISC. Revenue							
126	9530	Misc. Revenue	\$71,352.00	0.00	0.00	100,196.93	-28,844.93	
127		TOTAL	\$71,352.00	0.00	0.00	100,196.93	-28,844.93	140%
128								
129	AID TO LOCAL GOVERNMENT							
130	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
131		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
132								
133	REDEVELOPMENT FUNDS							
134	9533	Redevelopment Passthru	\$9,500.00	0.00	0.00	9,857.52	-357.52	
135		TOTAL	\$9,500.00	0.00	0.00	9,857.52	-357.52	104%
136								
137	FISCAL RELIEF FOR SPECIAL DISTRICT							
138	9595	Fiscal Relief for Special District	\$0.00	0.00	0.00	742,013.00	-742,013.00	
139		TOTAL	\$0.00	0.00	0.00	742,013.00	-742,013.00	0%
140								
141	STATE AID							
142	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
143		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
144								
145								
146								
147								
148								
149								
150								
151								
152								
153								
154								
155								
156								

	A	B	C	D	E	F	G	H
157	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
158	9429	Building Rental	\$25,000	0.00	630.00	31,451.50	-6,451.50	126%
159	9646	Rec Fees & Charges	\$125,000	0.00	52.74	101,948.52	23,051.48	82%
160	9100	Taxes	\$1,680,600	7,171.12	(466.60)	1,675,386.66	5,213.34	100%
161	9410	Interest Income	\$8,000	6,955.31	0.00	10,736.31	-2,736.31	134%
162	9522	Homeowner Prop Tax	\$12,900	0.00	0.00	12,935.06	-35.06	100%
163	9529	In Lieu Tax	\$100,000	0.00	0.00	0.00	100,000.00	0%
164	9530	Misc. Revenue	\$71,352	0.00	0.00	100,196.93	-28,844.93	140%
165	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
166	9533	Redevelopmnet Funds	\$9,500	0.00	0.00	9,857.52	-357.52	104%
167	9595	Fiscal Relief for Special Dist.	\$0	0.00	0.00	742,013.00	-742,013.00	0%
168	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
169	9690	Lease Property	\$123,400	0.00	0.00	128,963.40	-5,563.40	105%
170	9790	Revenue Other	\$1,300	0.00	25.00	47,307.35	-46,007.35	3639%
171		TOTAL	\$2,157,052	14,126.43	241.14	2,860,796.25	-703,744.25	133%
172								
173		GENERAL RESERVED FUND	\$0					
174		CARRY OVER	\$381,390	0.00	0.00	0.00	0.00	0%
175								
176		TOTAL BUDGET	\$2,538,442	14,126.43	241.14	\$2,860,796	-322,354.25	113%
177								
178		Scholarship		0.00				
179		ADA		0.00				
180		Field Deposit - Brock Park		0.00				
181		Field Deposit - Softball Complex		0.00				
182		Field Deposit - Capehart		0.00				
183		Bldg Deposit		0.00	0.00			
184		Bldg Guards		0.00				
185		Bldg Ins. Subsidiary		0.00				
186				0.00				
187								
188	2191	SMUD Reim - Something Extra		0.00				
189	2192	PG&E Reim - Something Extra		0.00				
190	2193	Republic Serv. Reim - Something		0.00				
191	2195	Sewage Reim - Something Extra		0.00				
192	2198	Water Reim - Something Extra		0.00				
193				0.00				
194								
195								
196		Total Revenue		14,126.43				
197								
198								
199								
200		Program/Scholarship Donations	\$0.00	0.00	0.00	12,136.48	-12,136.48	
201								
202		District ADA Account	\$0.00	0.00	0.00	0.00	0.00	
203		055000000	\$0.00	0.00	0.00	18,535.30	-18,535.30	
204		Contingency	\$150,000.00	0.00	(50803.00)	29,892.00	120,108.00	
205		Park Dedication Acct 088L	\$0.00	50.00	0.00	14,210.71	-14,210.71	
206		Park Fees 346I	\$0.00	8,446.00	(3749.00)	1,335,152.66	-1,335,152.66	
207		District Reserve Acct	\$0.00	0.00	0.00	721,100.00	-721,100.00	

	A	B	C	D	E	F	G	H
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK						
2		REVENUE REPORT - YEAR END FY2021/2022						
3								
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
5	TAXES							
6	9101	Prop Tax - Secured	\$0.00	0.00	0.00	0.00	0.00	
7	9102	Prop Tax - Unsec	\$0.00	0.00	0.00	0.00	0.00	
8	9103	Supp Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
9	9104	Prop Tax Sec Delinquent	\$0.00	0.00	0.00	0.00	0.00	
10	9105	Prop Tax Supp Delinquent	\$0.00	0.00	0.00	0.00	0.00	
11	9106	Prop tax Unitary	\$0.00	0.00	0.00	0.00	0.00	
12	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
13	9130	Prop Tax - Prior Unsec	\$0.00	0.00	0.00	0.00	0.00	
14	9140	Prop Tax - Pently	\$0.00	0.00	0.00	0.00	0.00	
15	9196	RDA Residual	\$0.00	0.00	0.00	0.00	0.00	
16		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
17								
18	INTEREST INCOME							
19	9410	Interest Income	\$346.00	208.00	0.00	322.00	24.00	
20		TOTAL	\$346.00	208.00	0.00	322.00	24.00	93%
21								
22	USE OF MONEY/PROPERTY							
23	9522	Homeowner Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
24		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
25								
26	IN LIEU TAX							
27	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
28		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
29								
30	MISC. Revenue							
31	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
32		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
33								
34	AID TO LOCAL GOVERNMENT							
35	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
36		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
37								
38	REDEVELOPMENT FUNDS							
39	9533	Redevelopment funds	\$0.00	0.00	0.00	0.00	0.00	
40		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
41								
42	STATE AID							
43	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
44		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
45								
46	SPECIAL ASSESSMENT							
47	9603	Special Assessment	\$121,892.00	355.30	0.00	121,271.94	620.06	
48		TOTAL	\$121,892.00	355.30	0.00	121,271.94	620.06	99%
49								
50	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
51								
52	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
53	9410	Interest Income	\$346	208.00	0.00	322.00	24.00	0%
54	9522	Homeowner Prop Tax	\$0	0.00	0.00	0.00	0.00	0%
55	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
56	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
57	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
58	9533	Redevelopmnet Funds	\$0	0.00	0.00	0.00	0.00	0%
59	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
60	9603	Special Assessment	\$121,892	355.30	0.00	121,271.94	620.06	99%
61								
62		TOTAL	\$122,238	563.30	0.00	121,593.94	644.06	99%
63								
64		GENERAL RESERVED FUND	\$0					
65		CARRY OVER	\$61,910	0.00	0.00	0.00	61,910.00	0%
66								
67		TOTAL BUDGET	\$184,148	563.30	0.00	\$121,594	62,554.06	66%
68								
69								
70		Total Revenue		563.30				
71								
72								
73								
74								
75								

	A	B	C	D	E	F	G	H
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT						
2		REVENUE REPORT - JULY 2022						
3								
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
5	FACILITY RENTALS							
6	9429	Community Center	\$0.00	5,830.00	0.00	5,830.00	-5,830.00	
7	9429	Recreation Center	\$0.00	975.00	0.00	975.00	-975.00	
8	9429	TOTAL	\$40,000.00	6,805.00	0.00	6,805.00	33,195.00	17%
9								
10	LEASED PROPERTY							
11	9690	Strizek Lease	\$0.00	2,159.23	0.00	2,159.23	-2,159.23	
12	9690	Capehart Lease - Day Care	\$0.00	2,968.00	0.00	2,968.00	-2,968.00	
13	9690	Freedom Park Lease - Softball	\$0.00	5,300.00	0.00	5,300.00	-5,300.00	
14	9690	Sierra Creek	\$0.00	0.00	0.00	0.00	0.00	
15	9690	TOTAL	\$128,700.00	10,427.23	0.00	10,427.23	118,272.77	8%
16								
17	REVENUE, OTHER							
18	9790	Brock Park Arson Reim	\$0.00	0.00	0.00	0.00	0.00	
19	9790	COPIES	\$0.00	0.00	0.00	0.00	0.00	
20	9790	Fulton El Camino Reim	\$0.00	0.00	0.00	0.00	0.00	
21	9790	Snack Shack - Brock	\$0.00	0.00	0.00	0.00	0.00	
22	9790	Stale dated Check	\$0.00	0.00	0.00	0.00	0.00	
23	9790	Storage Use - Capehart	\$0.00	0.00	0.00	0.00	0.00	
24	9790	Surplus Sale	\$0.00	0.00	0.00	0.00	0.00	
25	9790	Team Fees - Brock	\$0.00	0.00	0.00	0.00	0.00	
26	9790	Team Fees - Capehart	\$0.00	0.00	0.00	0.00	0.00	
27	9790	Team Fees - Pacific	\$0.00	0.00	0.00	0.00	0.00	
28	9790	Truck Accident Reim	\$0.00	0.00	0.00	0.00	0.00	
29	9790	TRUSD REIM -Boost Conf.	\$0.00	13,898.85	0.00	13,898.85	-13,898.85	
30	9790	USBank Incentive	\$0.00	0.00	0.00	0.00	0.00	
31	9790	Utilities - Capehart	\$0.00	0.00	0.00	0.00	0.00	
32		TOTAL	\$706,500.00	13,898.85	0.00	13,898.85	692,601.15	2%
33	AQUATICS							
34	9646	Swim Lesson	\$0.00	0.00	0.00	0.00	0.00	
35	9646	Adult Lap Swim	\$0.00	0.00	0.00	0.00	0.00	
36	9646	Swim Team	\$0.00	0.00	0.00	0.00	0.00	
37		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
38								
39	DAY CARE PROGRAM							
40	9646	Fall Camp	\$0.00	0.00	0.00	0.00	0.00	
41	9646	JR Rec Leader	\$0.00	0.00	0.00	0.00	0.00	
42	9646	Ridgepoint - Raccoon Clum	\$0.00	34.50	0.00	34.50	-34.50	
43	9646	Spring Camp	\$0.00	7,000.00	0.00	7,000.00	-7,000.00	
44	9646	Summer Kids Kamp - Comm Ctr	\$0.00	1,769.00	0.00	1,769.00	-1,769.00	
45	9646	Winter Camp	\$0.00	0.00	0.00	0.00	0.00	
46		TOTAL	\$57,000.00	8,803.50	0.00	\$8,803.50	48,196.50	15%
47								
48	SPECIAL INTEREST CLASSES							
49	9646	Art Class	\$0.00	0.00	0.00	0.00	0.00	
50	9646	Jam in The Park	\$0.00	0.00	0.00	0.00	0.00	
51	9646	Harvest Time	\$0.00	0.00	0.00	0.00	0.00	
52	9646	Holiday Workshops - Full day	\$0.00	0.00	0.00	0.00	0.00	
53	9646	Park Spot Light	\$0.00	0.00	0.00	0.00	0.00	
54	9646	SR Movies	\$0.00	0.00	0.00	0.00	0.00	
55		TOTAL	\$5,000.00	\$0.00	\$0.00	\$0.00	5,000.00	0%
56								
57	SPECIAL EVENTS							
58	9646	Halloween Vendors	\$0.00	0.00	0.00	0.00	0.00	
59	9646	Holiday Party	\$0.00	0.00	0.00	0.00	0.00	
60	9646	Easter Event	\$0.00	0.00	0.00	0.00	0.00	
61	9646	Spring Fling	\$0.00	0.00	0.00	0.00	0.00	
62	9646	Yard Sale	\$0.00	0.00	0.00	0.00	0.00	
63		TOTAL	\$5,000.00	0.00	0.00	0.00	5,000.00	0%
64								
65	RECREATION MISC.							
66	9646	Gym Rental-Capehart/R.P.	\$0.00	0.00	0.00	0.00	0.00	
67	9646	Birthday Parties	\$0.00	0.00	0.00	0.00	0.00	
68	9646	Open Gym	\$0.00	18.00	0.00	18.00	-18.00	
69	9646	Park Rentals	\$0.00	2,080.00	0.00	2,080.00	-2,080.00	
70		TOTAL	\$65,000.00	2,098.00	0.00	2,098.00	62,902.00	3%
71								
72								
73								
74								
75								
76								
77								
78								

	A	B	C	D	E	F	G	H
79	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
80		YOUTH SPORTS						
81	9646	Pee Wee Bball Skills & Drills	\$0.00	0.00	0.00	0.00	0.00	
82	9646	Volleyball Skills & Drills	\$0.00	0.00	0.00	0.00	0.00	
83	9646	Pee Wee Sports	\$0.00	0.00	0.00	0.00	0.00	
84	9646	2nd-3rd Bball -Winter	\$0.00	0.00	0.00	0.00	0.00	
85	9646	4th-5th Bball -Winter	\$0.00	0.00	0.00	0.00	0.00	
86	9646	6th-7th Bball -Winter	\$0.00	0.00	0.00	0.00	0.00	
87	9646	2nd-3rd Bball	\$0.00	0.00	0.00	0.00	0.00	
88	9646	4th-5th Bball	\$0.00	0.00	0.00	0.00	0.00	
89	9646	6th-7th Bball	\$0.00	0.00	0.00	0.00	0.00	
90	9646	Cheer	\$0.00	0.00	0.00	0.00	0.00	
91	9646	Youth Dodge Ball	\$0.00	0.00	0.00	0.00	0.00	
92	9646		\$0.00	0.00	0.00	0.00	0.00	
93		TOTAL	\$50,800.00	0.00	0.00	0.00	50,800.00	0%
94								
95		ADULT SPORTS						
96	9646	Coed Power Volleyball-Monday	\$0.00	0.00	0.00	0.00	0.00	
97	9646	Adult Basketball	\$0.00	0.00	0.00	0.00	0.00	
98		TOTAL	\$6,000.00	0.00	0.00	0.00	6,000.00	0%
99								
100		TAXES						
101	9101	Prop Tax - Secured	\$1,630,700.00	0.00	0.00	0.00	1,630,700.00	
102	9102	Prop Tax - Unsec	\$53,000.00	0.00	0.00	0.00	53,000.00	
103	9103	Supp Prop Tax	\$50,000.00	0.00	0.00	0.00	50,000.00	
104	9104	Prop Tax Sec Delinquent	\$11,000.00	0.00	0.00	0.00	11,000.00	
105	9105	Prop Tax Supp Delinquent	\$2,000.00	0.00	0.00	0.00	2,000.00	
106	9106	Prop tax Unitary	\$9,300.00	0.00	0.00	0.00	9,300.00	
107	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
108	9130	Prop Tax - Prior Unsec	\$750.00	0.00	0.00	0.00	750.00	
109	9140	Prop Tax - Pently	\$400.00	0.00	0.00	0.00	400.00	
110	9196	RDA Residual	\$12,500.00	0.00	0.00	0.00	12,500.00	
111	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
112		TOTAL	\$1,769,650.00	0.00	0.00	0.00	1,769,650.00	0%
113								
114		INTEREST INCOME						
115	9410	Interest Income	\$6,500.00	0.00	0.00	0.00	6,500.00	
116		TOTAL	\$6,500.00	0.00	0.00	0.00	6,500.00	0%
117								
118		USE OF MONEY/PROPERTY						
119	9522	Homeowner Prop Tax	\$13,000.00	0.00	0.00	0.00	13,000.00	
120		TOTAL	\$13,000.00	0.00	0.00	0.00	13,000.00	0%
121								
122		IN LIEU TAX						
123	9529	In Lieu Tax	\$100,000.00	0.00	0.00	0.00	100,000.00	
124		TOTAL	\$100,000.00	0.00	0.00	0.00	100,000.00	0%
125								
126		MISC. Revenue						
127	9530	Misc. Revenue	\$20,064.00	20,064.00	0.00	20,064.00	0.00	
128		TOTAL	\$20,064.00	20,064.00	0.00	20,064.00	0.00	100%
129								
130		AID TO LOCAL GOVERNMENT						
131	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
132		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
133								
134		REDEVELOPMENT FUNDS						
135	9533	Redevelopment Passthru	\$10,000.00	0.00	0.00	0.00	10,000.00	
136		TOTAL	\$10,000.00	0.00	0.00	0.00	10,000.00	0%
137								
138		FISCAL RELIEF FOR SPECIAL DISTRICT						
139	9595	Fiscal Relief for Special District	\$0.00	0.00	0.00	0.00	0.00	
140		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
141								
142		STATE AID						
143	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
144		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
145								
146								
147								
148								
149								
150								
151								
152								
153								
154								
155								
156								

	A	B	C	D	E	F	G	H
157	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
158	9429	Building Rental	\$40,000	6,805.00	0.00	6,805.00	33,195.00	17%
159	9646	Rec Fees & Charges	\$188,800	10,901.50	0.00	10,901.50	177,898.50	6%
160	9100	Taxes	\$1,769,650	0.00	0.00	0.00	1,769,650.00	0%
161	9410	Interest Income	\$6,500	0.00	0.00	0.00	6,500.00	0%
162	9522	Homeowner Prop Tax	\$13,000	0.00	0.00	0.00	13,000.00	0%
163	9529	In Lieu Tax	\$100,000	0.00	0.00	0.00	100,000.00	0%
164	9530	Misc. Revenue	\$20,064	20,064.00	0.00	20,064.00	0.00	0%
165	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
166	9533	Redevelopmnet Funds	\$10,000	0.00	0.00	0.00	10,000.00	0%
167	9595	Fiscal Relief for Special Dist.	\$0	0.00	0.00	0.00	0.00	0%
168	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
169	9690	Lease Property	\$128,700	10,427.23	0.00	10,427.23	118,272.77	8%
170	9790	Revenue Other	\$706,500	13,898.85	0.00	13,898.85	692,601.15	2%
171		TOTAL	\$2,983,214	62,096.58	0.00	62,096.58	2,921,117.42	2%
172								
173		GENERAL RESERVED FUND	\$0					
174		CARRY OVER	\$1,432,956	0.00	0.00	0.00	0.00	0%
175								
176		TOTAL BUDGET	\$4,416,170	62,096.58	0.00	\$62,097	4,354,073.42	1%
177								
178		Scholarship		250.00				
179		ADA		0.00				
180		Field Deposit - Brock Park		0.00				
181		Field Deposit - Softball Complex		0.00				
182		Field Deposit - Capehart		0.00				
183		Bldg Deposit		1500.00	0.00			
184		Bldg Guards		1180.00				
185		Bldg Ins. Subsidiary		0.00				
186				2930.00				
187								
188	5420524	Reim VOYA		225.00				
189	9530	ASES		20064.00				
190	2191	SMUD Reim - Something Extra		380.00				
191	2192	PG&E Reim - Something Extra		10.00				
192	2193	Republic Serv. Reim - Something		90.00				
193	2195	Sewage Reim - Something Extra		240.00				
194	2198	Water Reim - Something Extra		100.00				
195				21109.00				
196								
197								
198		Total Revenue		86,135.58				
199								
200								
201								
202		Program/Scholarship Donations	\$0.00	250.00	0.00	13,345.77	-13,345.77	
203								
204		District ADA Account	\$0.00	0.00	0.00	0.00	0.00	
205		055000000	\$0.00	2,680.00	(3389.29)	17,826.01	-17,826.01	
206		Contingency	\$100,000.00	0.00	0.00	0.00	100,000.00	
207		Park Dedication Acct 088L	\$0.00	10.00	0.00	14,220.71	-14,220.71	
208		Park Fees 346I	\$0.00	0.00	0.00	1,335,152.66	-1,335,152.66	
209		District Reserve Acct	\$0.00	709,828.00	0.00	1,430,928.00	-1,430,928.00	

	A	B	C	D	E	F	G	H
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK						
2		REVENUE REPORT - JULY 2022						
3								
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
5	TAXES							
6	9101	Prop Tax - Secured	\$0.00	0.00	0.00	0.00	0.00	
7	9102	Prop Tax - Unsec	\$0.00	0.00	0.00	0.00	0.00	
8	9103	Supp Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
9	9104	Prop Tax Sec Delinquent	\$0.00	0.00	0.00	0.00	0.00	
10	9105	Prop Tax Supp Delinquent	\$0.00	0.00	0.00	0.00	0.00	
11	9106	Prop tax Unitary	\$0.00	0.00	0.00	0.00	0.00	
12	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
13	9130	Prop Tax - Prior Unsec	\$0.00	0.00	0.00	0.00	0.00	
14	9140	Prop Tax - Pently	\$0.00	0.00	0.00	0.00	0.00	
15	9196	RDA Residual	\$0.00	0.00	0.00	0.00	0.00	
16		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
17								
18	INTEREST INCOME							
19	9410	Interest Income	\$300.00	0.00	0.00	0.00	300.00	
20		TOTAL	\$300.00	0.00	0.00	0.00	300.00	0%
21								
22	USE OF MONEY/PROPERTY							
23	9522	Homeowner Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
24		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
25								
26	IN LIEU TAX							
27	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
28		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
29								
30	MISC. Revenue							
31	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
32		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
33								
34	AID TO LOCAL GOVERNMENT							
35	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
36		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
37								
38	REDEVELOPMENT FUNDS							
39	9533	Redevelopment funds	\$0.00	0.00	0.00	0.00	0.00	
40		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
41								
42	STATE AID							
43	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
44		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
45								
46	SPECIAL ASSESSMENT							
47	9603	Special Assessment	\$127,066.00	0.00	0.00	0.00	127,066.00	
48		TOTAL	\$127,066.00	0.00	0.00	0.00	127,066.00	0%
49								
50	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
51								
52	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
53	9410	Interest Income	\$300	0.00	0.00	0.00	300.00	0%
54	9522	Homeowner Prop Tax	\$0	0.00	0.00	0.00	0.00	0%
55	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
56	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
57	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
58	9533	Redevelopmnet Funds	\$0	0.00	0.00	0.00	0.00	0%
59	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
60	9603	Special Assessment	\$127,066	0.00	0.00	0.00	127,066.00	0%
61								
62		TOTAL	\$127,366	0.00	0.00	0.00	127,366.00	0%
63								
64		GENERAL RESERVED FUND	\$0					
65		CARRY OVER	\$59,642	0.00	0.00	0.00	59,642.00	0%
66								
67		TOTAL BUDGET	\$187,008	0.00	0.00	\$0	187,008.00	0%
68								
69								
70		Total Revenue		0.00				
71								
72								
73								
74								
75								

	A	B	C	D	E	F	G
1	NORTH HIGHLANDS RECREATION & PARK DISTRICT						
2	EXPENDITURE REPORT - YEAR END FY21/22						
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SALARIES & BENEFITS						
7	1110	Administrator	125,718	0.00	125,672.74	45.26	100%
8	1110	Office Manager	62,881	0.00	62,881.06	-0.06	100%
9	1122	Board of Directors	8,500	0.00	6,350.00	2,150.00	75%
10		Sub-Total	197,099	0.00	194,903.80	2,195.20	99%
11	1210	Retirement	15,086	0.00	15,084.34	1.66	100%
12	1220	OASDI	15,074	0.00	13,900.49	1,173.51	92%
13	1230	Insurance	31,986	0.00	31,309.57	676.43	98%
14	1240	Worker's Comp.	1,770	0.00	1,526.17	243.83	86%
15	1250	Unemployment	490	0.00	223.61	266.39	46%
16		Sub-Total	64,406	0.00	62,044.18	2,361.82	96%
17		TOTAL	261,506	0.00	256,947.98	4,558.02	98%
18							
19	SERVICES & SUPPLIES						
20	2005	Ad/Leg	1,575	0.00	1,512.28	62.72	96%
21	2022	Bks/Subs	150	0.00	146.44	3.56	98%
22	2029	Bus Conf Exp	7,500	0.00	5,080.18	2,419.82	68%
23	2035	Educ/Trng	3,000	0.00	135.86	2,864.14	5%
24	2039	Empl Trans	1,500	0.00	356.16	1,143.84	24%
25	2051	Insurance	98,712	0.00	98,712.00	0.00	100%
26	2061	Memberships	10,920	0.00	10,920.00	0.00	100%
27	2076	Office Sups	8,500	0.00	8,474.96	25.04	100%
28	2081	Postage	1,000	0.00	697.83	302.17	70%
29	2085	Printing	500	0.00	626.28	-126.28	125%
30	2197	Tele & Teleg	19,992	0.00	16,286.00	3,706.00	81%
31	2261	Office Equip Mtnc	10,900	0.00	10,722.91	177.09	98%
32	2275	Rents & Leases	10,940	0.00	9,744.96	1,195.04	89%
33	2332	Food Sups	1,100	0.00	791.31	308.69	72%
34	2444	Medical Supplies	2,000	0.00	284.47	1,715.53	14%
35	2505	Actg Svcs	29,254	0.00	29,250.58	3.42	100%
36	2531	Legal Svcs	10,000	0.00	3,729.75	6,270.25	37%
37	2591	Other Prof Svcs	175,962	0.00	68,812.90	107,149.10	39%
38	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
39	2819	Registration Service	0	0.00	0.00	0.00	0%
40	2880	PY Expenditure	0	0.00	0.00	0.00	0%
41	2898	Other Oper Exp	16,000	0.00	7,077.88	8,922.12	44%
42		TOTAL	409,505	0.00	273,362.75	136,142.25	67%
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46	4303	Office Equipment	0	0.00	0.00	0	0%
47		TOTAL	0	0.00	0.00	0.00	0%
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58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent-Sarah	75,325	0.00	74,472.72	852.28	99%
62	1110	Supervisor-Rachel	57,079	0.00	56,017.84	1,061.16	98%
63	1110	Office Assist.	49,068	0.00	23,866.84	25,201.16	49%
64	1122	Part Time	113,661	0.00	54,020.36	59,640.64	48%
65	1122	Part Time Ases	88,440	0.00	88,440.00	0.00	100%
66		Sub-Total	383,573	0.00	296,817.76	86,755.24	77%
67	1210	Retirement	14,518	0.00	10,439.21	4,078.79	72%
68	1220	OASDI	29,343	0.00	22,337.55	7,005.45	76%
69	1230	Insurance	25,758	0.00	16,788.15	8,969.85	65%
70	1240	Worker's Comp	5,690	0.00	5,147.17	542.83	90%
71	1250	Unemployment	7,810	0.00	1,914.68	5,895.32	25%
72		Sub-Total	83,118	0.00	56,626.76	26,491.24	68%
73		TOTAL	466,690	0.00	353,444.52	113,245.48	76%
74							
75	SERVICES & SUPPLIES						
76	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
77	2022	Books/Subs	0	0.00	0.00	0.00	0%
78	2029	Business/Conf Exp	16,000	0.00	15,468.10	531.90	97%
79	2035	Educ/Trng	762	0.00	756.00	6.00	99%
80	2039	Empl Trans	1,500	0.00	1,268.69	231.31	85%
81	2061	Memberships	300	0.00	300.00	0.00	100%
82	2065	Film Svcs	0	0.00	0.00	0.00	0%
83	2076	Office Svcs	500	0.00	501.01	-1.01	100%
84	2081	Postage	0	0.00	0.00	0.00	0%
85	2085	Printing	1,000	0.00	1,000.00	0.00	100%
86	2197	Tele & Teleg	0	0.00	0.00	0.00	0%
87	2261	Office Equip Mtn	1,000	0.00	0.00	1,000.00	0%
88	2275	Rents & Leases	0	0.00	0.00	0.00	0%
89	2314	Clothing	4,000	0.00	3,838.79	161.21	96%
90	2332	Food	4,000	0.00	2,699.06	1,300.94	67%
91	2444	Med Svcs	1,500	0.00	956.14	543.86	64%
92	2591	Other Prof Svcs	5,500	0.00	5,182.97	317.03	94%
93	2851	Rec Svcs	8,000	0.00	6,981.85	1,018.15	87%
94	2852	Rec Svcs	9,000	0.00	6,536.14	2,463.86	73%
95	2871	Transportation	0	0.00	0.00	0.00	0%
96	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
97			53,062	0.00	45,488.75	7,573.25	86%
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99	4303	Office Equipment	0	0.00	0.00	0.00	0%
100			0	0.00	0.00	0.00	0%
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115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	MAINTENANCE						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Scott	79,060	0.00	79,059.80	0.20	100%
119	1110	Supervisor - Sergio	62,881	0.00	62,881.06	-0.06	100%
120	1110	Facility Mtnc Sprv.- Sean	70,008	0.00	24,528.22	45,479.78	35%
121	1110	Mtnc Wkr-Eric	11,700	0.00	11,700.21	-0.21	100%
122	1110	Mtnc Wkr-Rodney	43,716	0.00	43,716.30	-0.30	100%
123	1110	Mtnc Wkr-Steve	39,693	0.00	39,692.80	0.20	100%
124	1110	Mtnc Wkr-Barry	39,693	0.00	35,908.72	3,784.28	90%
125	1110	Mtnc Wkr-Eric/Rodger	39,693	0.00	28,638.70	11,054.30	72%
126	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
127	1122	Freedom Park Monitor	0	0.00	0.00	0.00	0%
128	1122	Weekday & Weekend Bldg Monitor	25,000	0.00	18,346.00	6,654.00	73%
129		Sub-Total	411,444	\$ -	344,471.81	66,972.19	84%
130	1210	Retirement	30,915	0.00	22,218.31	8,696.69	72%
131	1220	OASDI	31,475	0.00	25,380.50	6,094.50	81%
132	1230	Insurance	103,288	0.00	73,018.15	30,269.85	71%
133	1240	Worker's Comp.	30,865	0.00	29,898.17	966.83	97%
134	1250	Unemployment	2,590	0.00	1,288.63	1,301.37	50%
135		Sub-Total	199,133	0.00	151,803.76	47,329.24	76%
136		TOTAL	610,577	0.00	496,275.57	114,301.43	81%
137	SERVICES & SUPPLIES						
138	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
139	2035	Educ/Trng	500	0.00	209.22	290.78	42%
140	2039	Empl Trans	350	0.00	61.60	288.40	18%
141	2061	Memberships	300	0.00	150.00	150.00	50%
142	2076	Office Sups	300	0.00	465.90	-165.90	155%
143	2104	Agri/Hort	2,000	0.00	777.91	1,222.09	39%
144	2111	Bldg Mtnc Svc	2,000	0.00	1,806.76	193.24	90%
145	2112	Bldg Mtnc Sups	7,500	0.00	5,012.58	4,541.26	39%
146	2122	Chem Sups	4,000	0.00	440.78	3,559.22	11%
147	2131	Elec Sys SVC	4,000	0.00	1,078.80	2,921.20	27%
148	2132	Elec Sys Sup	2,000	0.00	0.00	2,000.00	0%
149	2142	Land Imp Sup	17,000	0.00	16,908.01	91.99	99%
150	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
151	2162	Paint Sups	2,000	0.00	999.73	1,000.27	50%
152	2168	Plumbing Sups	7,000	0.00	4,243.48	2,756.52	61%
153	2191	Electricity	42,000	0.00	35,770.54	6,229.46	85%
154	2192	Natural Gas	3,000	0.00	2,593.97	406.03	86%
155	2193	Refuse	9,000	0.00	7,725.05	1,274.95	86%
156	2195	Sewage	5,500	0.00	5,781.64	-281.64	105%
157	2197	Tele/Teleg	2,000	0.00	2,021.97	-21.97	101%
158	2198	Water	100,500	0.00	111,389.52	-10,889.52	111%
159	2205	Auto Mtnc Svc	12,000	0.00	15,661.29	-3,661.29	131%
160	2206	Auto Mtnc Sup	0	0.00	0.00	0.00	0%
161	2211	Constr Equip Svc	7,500	0.00	5,991.84	1,508.16	80%
162	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
163	2226	Expend Tools	3,000	-3.00	2,734.54	265.46	91%
164	2236	Fuels & Lubes	17,500	0.00	12,143.80	5,356.20	69%
165	2275	Rents & Leases	9,000	0.00	9,119.64	-119.64	101%
166	2281	Shop Equip Svc	1,200	0.00	681.53	518.47	57%
167	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
168	2292	Other Equip	10,000	0.00	9,864.01	135.99	99%
169	2314	Clothing	2,200	0.00	3,191.27	-991.27	145%
170	2321	Cust Svc	0	0.00	0.00	0.00	0%
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	A	B	C	D	E	F	G
172	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
173	2322	Cust Sup	16,000	0.00	13,702.03	2,297.97	86%
174	2444	Medical Sup	300	0.00	123.86	176.14	41%
175	2591	Other Prof Svc	85,000	0.00	83,881.86	1,118.14	99%
176	2898	Other Oper Exp	100	0.00	0.00	100.00	0%
177		TOTAL	374,750	-3.00	354,533.13	20,216.87	95%
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179							
180	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
181	FIXED ASSETS						
182	4201	Building Improvement	75,000	0.00	65,313.60	9,686.40	87%
183	4202	Structures & Imp	407,500	0.00	116,081.89	291,418.11	28%
184	4303	Other Equip	65,000	0.00	62,819.94	2,180.06	97%
185			547,500	0.00	244,215.43	303,285	0%
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229	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
230		DISTRICT TOTALS					
231		SALARIES & BENEFITS					
232	1110	FULL TIME SALARIES	756,515	0.00	669,037.01	87,477.99	88%
233	1122	PART TIME SALARIES	235,601	0.00	167,156.36	68,444.64	71%
234	1210	RETIREMENT	60,519	0.00	47,741.86	12,777.14	79%
235	1220	OASDI	75,892	0.00	61,618.54	14,273.46	81%
236	1230	INSURANCE	161,032	0.00	121,115.87	39,916.13	75%
237	1240	WORKER'S COMP	38,325	0.00	36,571.51	1,753.49	95%
238	1250	UNEMPLOYMENT	10,890	0.00	3,426.92	7,463.08	31%
239	1000	SALARIES/BENEFITS	1,338,774	0.00	1,106,668.07	232,105.93	83%
240							
241		SERVICES & SUPPLIES					
242	2005	AD/LEGAL NOTICE	1,575	0.00	1,512.28	62.72	96%
243	2022	BOOKS/SUBS	150	0.00	146.44	3.56	98%
244	2029	BUS/CONF EXP	23,500	0.00	20,548.28	2,951.72	0%
245	2035	EDUC/TRNG	4,262	0.00	1,101.08	3,160.92	26%
246	2039	EMPLOY TRANS	3,350	0.00	1,686.45	1,663.55	0%
247	2051	INSURANCE	98,712	0.00	98,712.00	0.00	100%
248	2061	MEMBERSHIPS	11,520	0.00	11,370.00	150.00	99%
249	2065	FILM SVC	0	0.00	0.00	0.00	0%
250	2076	OFFICE SUPS	9,300	0.00	9,441.87	-141.87	102%
251	2081	POSTAGE	1,000	0.00	697.83	302.17	70%
252	2085	PRINTING	1,500	0.00	1,626.28	-126.28	108%
253	2104	AGRI/HORT	2,000	0.00	777.91	1,222.09	39%
254	2111	BLDG MTNC SVC	2,000	0.00	1,806.76	193.24	90%
255	2112	BLDG MTNC SUP	7,500	0.00	5,012.58	2,487.42	67%
256	2122	CHEM SUPS	4,000	0.00	440.78	3,559.22	11%
257	2131	ELEC MTNC SVC	4,000	0.00	1,078.80	2,921.20	27%
258	2132	ELEC MTNC SUP	2,000	0.00	0.00	2,000.00	0%
259	2142	LAND IMP SUP	17,000	0.00	16,908.01	91.99	99%
260	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
261	2162	PAINTING SUPS	2,000	0.00	999.73	1,000.27	50%
262	2168	PLUMBING SUPS	7,000	0.00	4,243.48	2,756.52	61%
263	2191	ELECTRICITY	42,000	0.00	35,770.54	6,229.46	85%
264	2192	NATURAL GAS	3,000	0.00	2,593.97	406.03	86%
265	2193	REFUSE	9,000	0.00	7,725.05	1,274.95	86%
266	2195	SEWAGE	5,500	0.00	5,781.64	-281.64	105%
267	2197	TELE/TELEG	21,992	0.00	18,307.97	3,684.03	83%
268	2198	WATER	100,500	0.00	111,389.52	-10,889.52	111%
269	2205	AUTO MTNC SVC	12,000	0.00	15,661.29	-3,661.29	131%
270	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
271	2211	CONSTR EQUIP SVC	7,500	0.00	5,991.84	1,508.16	80%
272	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
273	2226	EXPEND TOOLS	3,000	0.00	2,734.54	265.46	91%
274	2236	FUELS / LUBES	17,500	0.00	12,143.80	5,356.20	69%
275	2261	OFF EQUIP MTNC	11,900	0.00	10,722.91	1,177.09	90%
276	2275	RENTS/LEASES	19,940	0.00	18,864.60	1,075.40	95%
277	2281	SHOP EQUIP SVCS	1,200	0.00	681.53	518.47	57%
278	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
279	2292	OTHER EQUIP SUPS	10,000	0.00	9,864.01	135.99	99%
280	2314	CLOTHING	6,200	0.00	7,030.06	-830.06	113%
281	2321	CUST SVC	0	0.00	0.00	0.00	0%
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	A	B	C	D	E	F	G
286	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
287	2322	CUST SUP	16,000	0.00	13,702.03	2,297.97	86%
288	2332	FOOD SUPS	5,100	0.00	3,490.37	1,609.63	68%
289	2444	MED SUPS	3,800	0.00	1,364.47	2,435.53	36%
290	2505	ACCOUNT SVC	29,254	0.00	29,250.58	3.42	100%
291	2531	LEGAL SVC	10,000	0.00	3,729.75	6,270.25	37%
292	2591	OTHER PROF SVCS	266,462	0.00	157,877.73	108,584.27	59%
293	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
294	2819	REGISTRATION SVC	0	0.00	0.00	0.00	0%
295	2851	RECREATION SVC	8,000	0.00	6,981.85	1,018.15	87%
296	2852	RECREATION SUP	9,000	0.00	6,536.14	2,463.86	73%
297	2871	TRANSPORTATION	0	0.00	0.00	0.00	0%
298	2880	PY EXPEND	0	0.00	0.00	0.00	0%
299	2898	OTHER OPER EXP	16,100	0.00	7,077.88	9,022.12	44%
300	2000	SERVICES/SUPPLIES	837,314	-3.00	673,384.63	163,929.37	80%
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302	FIXED ASSETS						
303	4201	Building IIM	75,000	0.00	65,313.60	9,686.40	0%
304	4202	STRUCT & IMP	407,500	0.00	116,081.89	291,418.11	0%
305	4303	EQUIPMENT	65,000	0.00	62,819.94	2,180.06	0%
306	4000	FIXED ASSETS	547,500	0.00	244,215.43	303,285	0%
307							
308							
309	1000	SALARIES & BENE	1,338,774	0.00	1,106,668.07	232,105.93	83%
310							
311	2000	SERVICES & SUPP	837,314	-3.00	673,384.63	163,929.37	80%
312							
313	4000	FIXED ASSETS	547,500	0.00	244,215.43	303,285	45%
314							
315		CONTINGENCY	150,000	0.00	120,108.00	29,892.00	80%
316			0				
317		RESERVE	49,962	0.00	0.00	0.00	0%
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320		TOTAL	2,923,550	-3.00	2,144,376.13	729,212	73%
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1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK					
2		EXPENDITURE REPORT YEAR END FY2021-22					
3							
4	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
5	ADMINISTRATION						
6	SERVICES & SUPPLIES						
7	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
8	2505	Actg Svcs	1,500	0.00	1,500.00	0.00	100%
9	2591	Other Prof Svcs	8,908	0.00	8,863.92	44.08	100%
10		TOTAL	10,563	0.00	10,518.92	44.08	100%
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58	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
59	MAINTENANCE						
60	SALARIES & BENEFITS						
61	1110	Mtnc Wkr-	32,017	0.00	32,016.09	0.91	100%
62	1122	PT Wkr-Seasonal	<u>12,500</u>	<u>0.00</u>	<u>11,018.00</u>	<u>1,482.00</u>	<u>88%</u>
63		Sub-Total	44,517	\$ -	43,034.09	1,482.91	97%
64	1210	Retirement	2,562	0.00	2,561.27	0.73	100%
65	1220	OASDI	3,368	0.00	3,399.07	-31.07	101%
66	1230	Insurance	8,031	0.00	5,776.46	2,254.54	72%
67	1240	Worker's Comp.	2,139	0.00	2,138.55	0.45	100%
68	1250	Unemployment	<u>490</u>	<u>0.00</u>	<u>208.27</u>	<u>281.73</u>	<u>43%</u>
69		Sub-Total	16,590	0.00	14,083.62	2,506.38	85%
70		TOTAL	61,107	0.00	57,117.71	3,989.29	93%
71	SERVICES & SUPPLIES						
72	2104	Agri/Hort	750	0.00	0.00	750.00	0%
73	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
74	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
75	2142	Land Imp Supplies	1,400	540.00	1,400.00	0.00	100%
76	2191	Electricity	900	0.00	635.43	264.57	71%
77	2193	Refuse	1,200	0.00	0.00	1,200.00	0%
78	2198	Water	34,000	0.00	30,379.88	3,620.12	89%
79	2205	Auto Mtnc Svc	600	0.00	600.00	0.00	100%
80	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
81	2226	Expend Tools	300	0.00	0.00	300.00	0%
82	2236	Fuels & Lubes	2,000	0.00	2,000.00	0.00	100%
83	2275	Rents & Leases	500	0.00	0.00	500.00	0%
84	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
85	2292	Other Equip Sups	250	205.00	205.00	45.00	82%
86	2314	Clothing	200	0.00	200.00	0.00	100%
87	2444	Medical Supplies	100	0.00	0.00	100.00	0%
88	2591	Other Prof Svc	<u>262</u>	<u>0.00</u>	<u>420.00</u>	<u>-158.00</u>	<u>160%</u>
89		TOTAL	43,062	745.00	35,840.31	7,221.69	83%
90							
91							
92	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
93	FIXED ASSETS						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	0	0.00	0.00	0.00	0%
96	4303	Other Equip	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0%</u>
97			0	0.00	0.00	0.00	0%
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113	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
114		DISTRICT TOTALS					
115		SALARIES & BENEFITS					
116	1110	FULL TIME SALARIES	32,017	0.00	32,016.09	0.91	100%
117	1122	PART TIME SALARIES	12,500	0.00	11,018.00	1,482.00	88%
118	1210	RETIREMENT	2,562	0.00	2,561.27	0.73	100%
119	1220	OASDI	3,368	0.00	3,399.07	-31.07	101%
120	1230	INSURANCE	8,031	0.00	5,776.46	2,254.54	72%
121	1240	WORKER'S COMP	2,139	0.00	2,138.55	0.45	100%
122	1250	UNEMPLOYMENT	490	0.00	208.27	281.73	43%
123	1000	SALARIES/BENEFITS	61,107	0.00	57,117.71	3,989.29	93%
124							
125		SERVICES & SUPPLIES					
126	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
127	2104	AGRI/HORT	750	0.00	0.00	750.00	0%
128	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
129	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
130	2142	Land Imp Supplies	1,400	0.00	1,400.00	0.00	100%
131	2191	ELECTRICITY	900	0.00	635.43	264.57	71%
132	2193	REFUSE	1,200	0.00	0.00	1,200.00	0%
133	2198	WATER	34,000	0.00	30,379.88	3,620.12	89%
134	2205	Auto Mtnc Svc	600	0.00	600.00	0.00	100%
135	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
136	2226	Expend Tools	300	0.00	0.00	300.00	0%
137	2236	FUELS / LUBES	2,000	0.00	2,000.00	0.00	100%
138	2275	Rents & Leases	500	0.00	0.00	500.00	0%
139	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
140	2292	Other Equip Sups	250	205.00	205.00	45.00	82%
141	2314	Clothing	200	0.00	200.00	0.00	100%
142	2444	Medical Supplies	100	0.00	0.00	100.00	0%
143	2505	Accounting	1,500	0.00	1,500.00	0.00	100%
144	2591	OTHER PROF SVCS	9,170	0.00	9,283.92	-113.92	101%
145	2000	SERVICES/SUPPLIES	53,625	745.00	46,359.23	7,265.77	86%
146							
147		FIXED ASSETS					
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	0	0.00	0.00	0.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	FIXED ASSETS	0	0.00	0.00	0.00	0%
152							
153							
154	1000	SALARIES & BENE	61,107	0.00	57,117.71	3,989.29	93%
155							
156	2000	SERVICES & SUPP	53,625	745.00	46,359.23	7,265.77	86%
157							
158	4000	FIXED ASSETS	0	0.00	0.00	0.00	0%
159							
160		CONTINGENCY	60,000	0.00	10,969.00	49,031.00	18%
161			0				
162		RESERVE	20,385	0.00	0.00	0.00	0%
163							
164							
165		TOTAL	184,148	745.00	114,445.94	60,286.06	62%
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	A	B	C	D	E	F	G
1	NORTH HIGHLANDS RECREATION & PARK DISTRICT						
2	EXPENDITURE REPORT - JULY 2022						
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SALARIES & BENEFITS						
7	1110	Administrator	142,815	15,680.23	15,680.23	127,134.77	11%
8	1110	Office Manager	79,224	8,789.38	8,789.38	70,434.62	11%
9	1110	Office Assistant	0	0.00	0.00	0.00	0%
10	1122	Board of Directors	8,500	900.00	900.00	7,600.00	11%
11		Sub-Total	230,539	25,369.61	25,369.61	205,169.39	11%
12	1210	Retirement	17,763	1,957.57	1,957.57	15,805.43	11%
13	1220	OASDI	17,636	1,852.16	1,852.16	15,783.84	11%
14	1230	Insurance	33,755	2,692.50	2,692.50	31,062.50	8%
15	1240	Worker's Comp.	4,813	38.00	38.00	4,775.00	1%
16	1250	Unemployment	490	0.00	0.00	490.00	0%
17		Sub-Total	74,457	6,540.23	6,540.23	67,916.77	9%
18		TOTAL	304,996	31,909.84	31,909.84	273,087.16	10%
19							
20	SERVICES & SUPPLIES						
21	2005	Ad/Leg	2,500	75.00	75.00	2,425.00	3%
22	2022	Bks/Subs	150	0.00	0.00	150.00	0%
23	2029	Bus Conf Exp	6,000	600.00	600.00	5,400.00	10%
24	2035	Educ/Trng	3,000	0.00	0.00	3,000.00	0%
25	2039	Empl Trans	1,000	0.00	0.00	1,000.00	0%
26	2051	Insurance	119,191	59,595.50	59,595.50	59,595.50	50%
27	2061	Memberships	12,100	3,805.00	3,805.00	8,295.00	31%
28	2076	Office Sups	8,500	464.54	464.54	8,035.46	5%
29	2081	Postage	750	0.00	0.00	750.00	0%
30	2085	Printing	500	0.00	0.00	500.00	0%
31	2197	Tele & Teleg	16,000	1,175.90	1,175.90	14,824.10	7%
32	2261	Office Equip Mtnc	17,900	242.00	242.00	17,658.00	1%
33	2275	Rents & Leases	10,000	604.53	604.53	9,395.47	6%
34	2332	Food Sups	1,200	129.79	129.79	1,070.21	11%
35	2444	Medical Supplies	250	322.93	322.93	-72.93	129%
36	2505	Actg Svcs	30,000	0.00	0.00	30,000.00	0%
37	2531	Legal Svcs	15,000	0.00	0.00	15,000.00	0%
38	2591	Other Prof Svcs	139,000	407.44	407.44	138,592.56	0%
39	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
40	2819	Registration Service	20,000	0.00	0.00	20,000.00	0%
41	2880	PY Expenditure	0	0.00	0.00	0.00	0%
42	2898	Other Oper Exp	16,100	544.80	544.80	15,555.20	3%
43		TOTAL	419,141	67,967.43	67,967.43	351,173.57	16%
44							
45							
46	4202	Struct & Imp	500,000	0.00	0.00	500,000.00	0%
47	4303	Office Equipment	7,000	2,600.55	2,600.55	4,399.45	37%
48		TOTAL	507,000	2,600.55	2,600.55	504,399.45	37%
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58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent-Sarah	90,290	10,018.93	10,018.93	80,271.07	11%
62	1110	Supervisor-Rachel	69,480	7,706.62	7,706.62	61,773.38	11%
63	1110	Rec. Coordinator	53,205	0.00	0.00	53,205.00	0%
64	1110	Office Assistant	49,317	5,647.19	5,647.19	43,669.81	11%
65	1122	Part Time	150,000	18,980.42	18,980.42	131,019.58	13%
66	1122	Part Time Ases	0	0.00	0.00	0.00	0%
67		Sub-Total	412,292	42,353.16	42,353.16	369,938.84	10%
68	1210	Retirement	20,983	1,418.04	1,418.04	19,564.96	7%
69	1220	OASDI	31,540	3,210.06	3,210.06	28,329.94	10%
70	1230	Insurance	29,687	1,731.81	1,731.81	27,955.19	6%
71	1240	Worker's Comp	11,877	1,482.00	1,482.00	10,395.00	12%
72	1250	Unemployment	6,230	134.40	134.40	6,095.60	2%
73		Sub-Total	100,316	7,976.31	7,976.31	92,339.69	8%
74		TOTAL	512,608	50,329.47	50,329.47	462,278.53	10%
75							
76	SERVICES & SUPPLIES						
77	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
78	2022	Books/Subs	0	0.00	0.00	0.00	0%
79	2029	Business/Conf Exp	2,000	0.00	0.00	2,000.00	0%
80	2035	Educ/Trng	1,500	0.00	0.00	1,500.00	0%
81	2039	Empl Trans	2,000	0.00	0.00	2,000.00	0%
82	2061	Memberships	600	0.00	0.00	600.00	0%
83	2065	Film Svcs	0	0.00	0.00	0.00	0%
84	2076	Office Sups	1,000	0.00	0.00	1,000.00	0%
85	2081	Postage	1,500	0.00	0.00	1,500.00	0%
86	2085	Printing	2,500	0.00	0.00	2,500.00	0%
87	2197	Tele & Teleg	0	0.00	0.00	0.00	0%
88	2275	Rents & Leases	0	0.00	0.00	0.00	0%
89	2314	Clothing	5,000	410.53	410.53	4,589.47	8%
90	2332	Food	3,500	235.46	235.46	3,264.54	7%
91	2444	Med Sups	1,500	100.72	100.72	1,399.28	7%
92	2591	Other Prof Svcs	5,000	60.00	60.00	4,940.00	1%
93	2851	Rec Svcs	20,000	1,435.00	1,435.00	18,565.00	7%
94	2852	Rec Sups	17,000	524.59	524.59	16,475.41	3%
95	2871	Transportation	6,000	0.00	0.00	6,000.00	0%
96	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
97			69,100	2,766.30	2,766.30	66,333.70	4%
98							
99	4202	Struct & Imp	18,000	0.00	0.00	18,000.00	0%
100			18,000	0.00	0.00	18,000.00	0%
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117	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
118	MAINTENANCE						
119	SALARIES & BENEFITS						
120	1110	Superintendent-Scott	93,730	10,401.07	10,401.07	83,328.93	11%
121	1110	Supervisor - Sergio	74,190	8,230.00	8,230.00	65,960.00	11%
122	1110	Superviosr -	74,190	0.00	0.00	74,190.00	0%
123	1110	Mtnc Worker II	50,289	4,757.38	4,757.38	45,531.62	9%
124	1110	Mtnc Wkr-Eric	14,058	5,266.93	5,266.93	8,791.07	37%
125	1110	Mtnc Wkr-Rodney	47,522	5,266.93	5,266.93	42,255.07	11%
126	1110	Mtnc Wkr-Steve	45,167	5,005.24	5,005.24	40,161.76	11%
127	1110	Mtnc Wkr-Simmons	45,167	5,005.24	5,005.24	40,161.76	11%
128	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
129	1122	Weekday & Weekend Bldg Monitor	16,640	2,926.50	2,926.50	13,713.50	18%
130		Sub-Total	460,954	\$ 46,859.29	46,859.29	414,094.71	10%
131	1210	Retirement	35,545	3,427.56	3,427.56	32,117.44	10%
132	1220	OASDI	35,263	3,492.86	3,492.86	31,770.14	10%
133	1230	Insurance	113,442	6,981.16	6,981.16	106,460.84	6%
134	1240	Worker's Comp.	53,507	8,718.25	8,718.25	44,788.75	16%
135	1250	Unemployment	2,542	7.57	7.57	2,534.43	0%
136		Sub-Total	240,299	22,627.40	22,627.40	217,671.60	9%
137		TOTAL	701,252	69,486.69	69,486.69	631,765.31	10%
138	SERVICES & SUPPLIES						
139	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
140	2035	Educ/Trng	500	0.00	0.00	500.00	0%
141	2039	Empl Trans	150	0.00	0.00	150.00	0%
142	2061	Memberships	150	0.00	0.00	150.00	0%
143	2076	Office Sups	500	352.47	352.47	147.53	70%
144	2104	Agri/Hort	2,000	0.00	0.00	2,000.00	0%
145	2111	Bldg Mtnc Svc	2,500	0.00	0.00	2,500.00	0%
146	2112	Bldg Mtnc Sups	7,500	912.51	912.51	6,587.49	12%
147	2122	Chem Sups	2,500	0.00	0.00	2,500.00	0%
148	2131	Elec Sys SVC	3,000	0.00	0.00	3,000.00	0%
149	2132	Elec Sys Sup	1,000	0.00	0.00	1,000.00	0%
150	2142	Land Imp Sup	20,000	2,420.57	2,420.57	17,579.43	12%
151	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
152	2162	Paint Sups	1,000	0.00	0.00	1,000.00	0%
153	2168	Plumbing Sups	5,000	0.00	0.00	5,000.00	0%
154	2191	Electricity	40,000	3,371.91	3,371.91	36,628.09	8%
155	2192	Natural Gas	3,000	46.93	46.93	2,953.07	2%
156	2193	Refuse	9,000	1,350.12	1,350.12	7,649.88	15%
157	2195	Sewage	5,500	0.00	0.00	5,500.00	0%
158	2197	Tele/Teleg	2,200	168.35	168.35	2,031.65	8%
159	2198	Water	100,000	11,947.47	11,947.47	88,052.53	12%
160	2205	Auto Mtnc Svc	12,000	740.72	740.72	11,259.28	6%
161	2206	Auto Mtnc Sup	0	0.00	0.00	0.00	0%
162	2211	Constr Equip Svc	4,500	1,132.72	1,132.72	3,367.28	25%
163	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
164	2226	Expend Tools	5,000	0.00	0.00	5,000.00	0%
165	2236	Fuels & Lubes	16,000	0.00	0.00	16,000.00	0%
166	2275	Rents & Leases	17,000	646.06	646.06	16,353.94	4%
167	2281	Shop Equip Svc	1,200	0.00	0.00	1,200.00	0%
168	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
169	2292	Other Equip	10,000	0.00	0.00	10,000.00	0%
170	2314	Clothing	3,000	448.14	448.14	2,551.86	15%
171	2321	Cust Svc	0	0.00	0.00	0.00	0%

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173	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
174	2322	Cust Sup	14,000	1,175.78	1,175.78	12,824.22	8%
175	2444	Medical Sup	300	0.00	0.00	300.00	0%
176	2591	Other Prof Svc	85,000	8,274.60	8,274.60	76,725.40	10%
177	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
178		TOTAL	373,500	32,988.35	32,988.35	340,511.65	9%
179							
180							
181	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
182	FIXED ASSETS						
183	4201	Building improvement	35,000	0.00	0.00	35,000.00	0%
184	4202	Structures & Imp	545,743	0.00	0.00	545,743.00	0%
185	4303	Other Equip	70,000	0.00	0.00	70,000.00	0%
186			650,743	0.00	0.00	650,743	0%
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230	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
231		<u>DISTRICT TOTALS</u>					
232	<u>SALARIES & BENEFITS</u>						
233	1110	FULL TIME SALARIES	878,355	82,270.57	82,270.57	796,084.43	9%
234	1122	PART TIME SALARIES	175,140	71,030.40	71,030.40	104,109.60	41%
235	1210	RETIREMENT	74,291	6,803.17	6,803.17	67,487.83	9%
236	1220	OASDI	84,439	8,555.08	8,555.08	75,883.92	10%
237	1230	INSURANCE	176,884	11,405.47	11,405.47	165,478.53	6%
238	1240	WORKER'S COMP	70,197	10,238.25	10,238.25	59,958.75	15%
239	1250	UNEMPLOYMENT	9,262	141.97	141.97	9,120.03	2%
240	1000	SALARIES/BENEFITS	1,518,856	151,726.00	151,726.00	1,367,130.00	10%
241							
242	<u>SERVICES & SUPPLIES</u>						
243	2005	AD/LEGAL NOTICE	2,500	75.00	75.00	2,425.00	3%
244	2022	BOOKS/SUBS	150	0.00	0.00	150.00	0%
245	2029	BUS/CONF EXP	8,000	600.00	600.00	7,400.00	0%
246	2035	EDUC/TRNG	5,000	0.00	0.00	5,000.00	0%
247	2039	EMPLOY TRANS	3,150	0.00	0.00	3,150.00	0%
248	2051	INSURANCE	119,191	59,595.50	59,595.50	59,595.50	50%
249	2061	MEMBERSHIPS	12,850	3,805.00	3,805.00	9,045.00	30%
250	2065	FILM SVC	0	0.00	0.00	0.00	0%
251	2076	OFFICE SUPS	10,000	817.01	817.01	9,182.99	8%
252	2081	POSTAGE	2,250	0.00	0.00	2,250.00	0%
253	2085	PRINTING	3,000	0.00	0.00	3,000.00	0%
254	2104	AGRI/HORT	2,000	0.00	0.00	2,000.00	0%
255	2111	BLDG MTNC SVC	2,500	0.00	0.00	2,500.00	0%
256	2112	BLDG MTNC SUP	7,500	912.51	912.51	6,587.49	12%
257	2122	CHEM SUPS	2,500	0.00	0.00	2,500.00	0%
258	2131	ELEC MTNC SVC	3,000	0.00	0.00	3,000.00	0%
259	2132	ELEC MTNC SUP	1,000	0.00	0.00	1,000.00	0%
260	2142	LAND IMP SUP	20,000	2,420.57	2,420.57	17,579.43	12%
261	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
262	2162	PAINTING SUPS	1,000	0.00	0.00	1,000.00	0%
263	2168	PLUMBING SUPS	5,000	0.00	0.00	5,000.00	0%
264	2191	ELECTRICITY	40,000	3,371.91	3,371.91	36,628.09	8%
265	2192	NATURAL GAS	3,000	46.93	46.93	2,953.07	2%
266	2193	REFUSE	9,000	1,350.12	1,350.12	7,649.88	15%
267	2195	SEWAGE	5,500	0.00	0.00	5,500.00	0%
268	2197	TELE/TELEG	18,200	1,344.25	1,344.25	16,855.75	7%
269	2198	WATER	100,000	11,947.47	11,947.47	88,052.53	12%
270	2205	AUTO MTNC SVC	12,000	740.72	740.72	11,259.28	6%
271	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
272	2211	CONSTR EQUIP SVC	4,500	1,132.72	1,132.72	3,367.28	25%
273	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
274	2226	EXPEND TOOLS	5,000	469.66	0.00	5,000.00	0%
275	2236	FUELS / LUBES	16,000	0.00	0.00	16,000.00	0%
276	2261	OFF EQUIP MTNC	17,900	242.00	242.00	17,658.00	1%
277	2275	RENTS/LEASES	27,000	1,250.59	1,250.59	25,749.41	5%
278	2281	SHOP EQUIP SVCS	1,200	0.00	0.00	1,200.00	0%
279	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
280	2292	OTHER EQUIP SUPS	10,000	0.00	0.00	10,000.00	0%
281	2314	CLOTHING	8,000	858.67	858.67	7,141.33	11%
282	2321	CUST SVC	0	0.00	0.00	0.00	0%
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287	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
288	2322	CUST SUP	14,000	1,175.78	1,175.78	12,824.22	8%
289	2332	FOOD SUPS	4,700	365.25	365.25	4,334.75	8%
290	2444	MED SUPS	2,050	423.65	423.65	1,626.35	21%
291	2505	ACCOUNT SVC	30,000	0.00	0.00	30,000.00	0%
292	2531	LEGAL SVC	15,000	0.00	0.00	15,000.00	0%
293	2591	OTHER PROF SVCS	229,000	8,742.04	8,742.04	220,257.96	4%
294	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
295	2819	REGISTRATION SVC	20,000	0.00	0.00	20,000.00	0%
296	2851	RECREATION SVC	20,000	1,435.00	1,435.00	18,565.00	7%
297	2852	RECREATION SUP	17,000	524.59	524.59	16,475.41	3%
298	2871	TRANSPORTATION	6,000	0.00	0.00	6,000.00	0%
299	2880	PY EXPEND	0	0.00	0.00	0.00	0%
300	2898	OTHER OPER EXP	16,100	544.80	544.80	15,555.20	3%
301	2000	SERVICES/SUPPLIES	861,741	103,722.08	103,722.08	758,018.92	12%
302							
303	FIXED ASSETS						
304	4201	Building IIM	60,000	0.00	0.00	60,000.00	0%
305	4202	STRUCT & IMP	1,070,743	0.00	0.00	1,070,743.00	0%
306	4303	EQUIPMENT	595,000	2,600.55	2,600.55	592,399.45	0%
307	4000	FIXED ASSETS	1,725,743	2,600.55	2,600.55	1,723,142	0%
308							
309							
310	1000	SALARIES & BENE	1,518,856	151,726.00	151,726.00	1,367,130.00	10%
311							
312	2000	SERVICES & SUPP	861,741	103,722.08	103,722.08	758,018.92	12%
313							
314	4000	FIXED ASSETS	1,725,743	2,600.55	2,600.55	1,723,142	0%
315							
316		CONTINGENCY	200,000	0.00	8,100.00	191,900.00	0%
317			0				
318		RESERVE	286,927	0.00	0.00	0.00	0%
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321		TOTAL	4,593,267	258,048.63	266,148.63	4,040,191	6%
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1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK					
2		EXPENDITURE REPORT JULY 2022					
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SERVICES & SUPPLIES						
7	2005	Adv/Legal Notice	155	0.00	0.00	155.00	0%
8	2505	Actg Svcs	1,500	0.00	0.00	1,500.00	0%
9	2591	Other Prof Svcs	<u>9,629</u>	<u>0.00</u>	<u>0.00</u>	<u>9,629.00</u>	<u>0%</u>
10		TOTAL	11,284	0.00	0.00	11,284.00	0%
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58	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
59	MAINTENANCE						
60	SALARIES & BENEFITS						
61	1110	Mtnc Wkr-	33,464	0.00	0.00	33,464.00	0%
62	1122	PT Wkr-Seasonal	12,000	3,165.00	3,165.00	8,835.00	26%
63		Sub-Total	45,464	\$ 3,165.00	3,165.00	42,299.00	7%
64	1210	Retirement	2,677	0.00	0.00	2,677.00	0%
65	1220	OASDI	3,478	269.66	269.66	3,208.34	8%
66	1230	Insurance	6,300	0.00	0.00	6,300.00	0%
67	1240	Worker's Comp.	5,277	475.00	475.00	4,802.00	9%
68	1250	Unemployment	490	0.00	0.00	490.00	0%
69		Sub-Total	18,223	744.66	744.66	17,478.34	4%
70		TOTAL	63,686	3,909.66	3,909.66	59,776.34	6%
71	SERVICES & SUPPLIES						
72	2104	Agri/Hort	2,000	0.00	0.00	2,000.00	0%
73	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
74	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
75	2142	Land Imp Supplies	1,600	0.00	0.00	1,600.00	0%
76	2191	Electricity	900	60.34	60.34	839.66	7%
77	2193	Refuse	1,200	0.00	0.00	1,200.00	0%
78	2198	Water	21,700	2,977.53	2,977.53	18,722.47	14%
79	2205	Auto Mtnc Svc	750	0.00	0.00	750.00	0%
80	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
81	2226	Expend Tools	300	0.00	0.00	300.00	0%
82	2236	Fuels & Lubes	2,500	0.00	0.00	2,500.00	0%
83	2275	Rents & Leases	1,850	0.00	0.00	1,850.00	0%
84	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
85	2292	Other Equip Sups	300	0.00	0.00	300.00	0%
86	2314	Clothing	300	0.00	0.00	300.00	0%
87	2444	Medical Supplies	100	0.00	0.00	100.00	0%
88	2591	Other Prof Svc	1,000	0.00	0.00	1,000.00	0%
89		TOTAL	35,100	3,037.87	3,037.87	32,062.13	9%
90							
91							
92	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
93	FIXED ASSETS						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	9,000	0.00	0.00	9,000.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			9,000	0.00	0.00	9,000.00	0%
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113	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
114		DISTRICT TOTALS					
115		SALARIES & BENEFITS					
116	1110	FULL TIME SALARIES	33,464	0.00	0.00	33,464.00	0%
117	1122	PART TIME SALARIES	12,000	3,165.00	3,165.00	8,835.00	26%
118	1210	RETIREMENT	2,677	0.00	0.00	2,677.00	0%
119	1220	OASDI	3,478	269.66	269.66	3,208.34	8%
120	1230	INSURANCE	6,300	0.00	0.00	6,300.00	0%
121	1240	WORKER'S COMP	5,277	475.00	475.00	4,802.00	9%
122	1250	UNEMPLOYMENT	490	0.00	0.00	490.00	0%
123	1000	SALARIES/BENEFITS	63,686	3,909.66	3,909.66	59,776.34	6%
124							
125		SERVICES & SUPPLIES					
126	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
127	2104	AGRI/HORT	2,000	0.00	0.00	2,000.00	0%
128	2111	Bldg Mtnc Svcs	200	0.00	0.00	200.00	0%
129	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
130	2142	Land Imp Supplies	1,600	0.00	0.00	1,600.00	0%
131	2191	ELECTRICITY	900	60.34	60.34	839.66	7%
132	2193	REFUSE	1,200	0.00	0.00	1,200.00	0%
133	2198	WATER	21,700	2,977.53	2,977.53	18,722.47	14%
134	2205	Auto Mtnc Svc	750	0.00	0.00	750.00	0%
135	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
136	2226	Expend Tools	300	0.00	0.00	300.00	0%
137	2236	FUELS / LUBES	2,500	0.00	0.00	2,500.00	0%
138	2275	Rents & Leases	1,850	0.00	0.00	1,850.00	0%
139	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
140	2292	Other Equip Sups	300	0.00	0.00	300.00	0%
141	2314	Clothing	300	0.00	0.00	300.00	0%
142	2444	Medical Supplies	100	0.00	0.00	100.00	0%
143	2505	Accounting	1,500	0.00	0.00	1,500.00	0%
144	2591	OTHER PROF SVCS	9,629	0.00	0.00	9,629.00	0%
145	2000	SERVICES/SUPPLIES	46,384	3,037.87	3,037.87	43,346.13	7%
146							
147		FIXED ASSETS					
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	9,000	0.00	0.00	9,000.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	FIXED ASSETS	9,000	0.00	0.00	9,000.00	0%
152							
153							
154	1000	SALARIES & BENE	63,686	3,909.66	3,909.66	59,776.34	6%
155							
156	2000	SERVICES & SUPP	46,384	3,037.87	3,037.87	43,346.13	7%
157							
158	4000	FIXED ASSETS	9,000	0.00	0.00	9,000.00	0%
159							
160		CONTINGENCY	33,905	0.00	0.00	33,905.00	0.00
161			0				
162		RESERVE	0	0.00	0.00	0.00	0%
163							
164							
165		TOTAL	152,975	6,947.53	6,947.53	146,027	5%
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