

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

**AGENDA**

Regular Meeting of the Board of Directors

December 9, 2021 6:30 p.m. – District Office – Regular Meeting

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 November 4, 2021 Regular Meeting

**3. CHAIRPERSON'S REPORT**

**4. COMMENTS FROM BOARD MEMBERS**

**5. REPORTS FROM STANDING COMMITTEES:**

**Budget, Finance & Audit:** Chairperson Patrick Williams; Member Crystal Harding

**Facility Development:** Chairperson Beau Reynolds; Member Crystal Harding

**Personnel and Policy:** Chairperson Vacant; Member Vladimir Valin

**Programs, Fees and Charges:** Chairperson Vacant; Member Beau Reynolds

**6. ADMINISTRATOR'S REPORT**

A. Life Saving Commendation Sacramento Metropolitan Fire

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. Board of Director Elections 2022  
Board action to elect board officers for the 2022 Calendar Year.
- B. Eliminating Program Fees for Harvest Time Senior Program  
Board discussion/action to consider approval of staff's recommendation to eliminate the program fees for Harvest Time Senior Program for FY2021-2022.
- C. 2021-2022 District Aquatics Program  
Board discussion/action to consider approval of staff's recommendation.
- D. Resolution #608 – FY Year 2021/2022 Mid-Year General Reserve Fund Balance Decrease Budget Amendment  
Board discussion/action to decrease the General Reserve Fund Balance and increase Other Profession Service and Fixed Asset 42420200 Structure Improvement.
- E. Resolution #609 – FY2021/2022 Mid-Year Contingency Fund Budget Decrease Transfer Request  
Board discussion/action to decrease the Contingency Fund and increase Full and Part Time Salaries and benefits, Advertisement/Legal Notice, Mileage, Memberships, Office Supplies, Plumbing Supplies, Office Equipment Service, Other Equipment Supplies, Food Supplies, Other Professional Service, and Recreation Service.

**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. Reports will be handed out at the time of the meeting.

**12. ADJOURNMENT**

**13. DATE, TIME, AND PLACE OF NEXT MEETING**

The next regular meeting of the Board of Directors will be on January 13, 2022 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands.

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: November 4, 2021

Time: 6:30 p.m. – Regular Meeting

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

Member Present: Patrick Williams, Beau Reynolds, Crystal Harding, Vladimir Valin, (Mr. Reynolds arrived at 6:34pm). Ms. Cummings was appointed to the BOD during the board meeting and assumed her position on the board at that time.

Members Absent:

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

Guests Present: Veya Cummings, John Berchielli, Emily Ballus

**CALL MEETING TO ORDER:**

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

**APPROVAL OF MINUTES:**

**11/1/21**

Motion by Board Member Valin seconded by Board Member Harding that the Board of Directors approves the Minutes of the Regular Meeting of October 14, 2021.

AYES: Williams, Harding, Valin  
NOES: -0-  
ABSTAIN: -0-  
ABSENT: Reynolds (arrived after the minutes were approved).

**CHAIRPERSON’S REPORT:**

Chairperson Williams stated that he already spoke to Administrator Mazzuca regarding establishing an “employee of the month” program. Chairman Williams and Administrator Mazzuca will continue to discuss and bring this back to the board.

Chairperson Williams stated that the Halloween party was spectacular, marvelous and well attended. Staff did a great job organizing the event.

### **COMMENTS FROM BOARD MEMBERS:**

Board Member Crystal Harding stated that she wanted to echo Chairman Williams's comments regarding the Halloween event. She stated that she is looking forward to the District's Holiday Party December 4<sup>th</sup>. She is willing to assist if help is needed. She would like to contribute financially to the event as well.

Administrator Mazzuca recommended that Board Member Harding contact his office regarding her interest in donating to the December event.

Board Member Reynolds also wanted to congratulate the Recreation staff for the job well done for the Halloween Party.

Board Member Reynolds discussed the tragic accident regarding two women (street vendors) that lost their life in senseless accident on Watt Avenue the previous week. He stated that his prayer goes out to the family. He wanted to take a moment to celebrate life to community members.

### **REPORTS FROM STANDING COMMITTEES:**

**Budget, Finance & Audit:** Chairperson Patrick Williams; Member Crystal Harding –under new business

**Facility Development:** Chairperson Beau Reynolds; Member Crystal Harding

**Personnel and Policy:** Chairperson Vacant; Member Vladimir Valin

**Programs, Fees and Charges:** Chairperson Vacant; Member Beau Reynolds

### **ADMINISTRATOR'S REPORT:**

Oral report by Administrator Larry Mazzuca was presented without Board Comments and Questions:

- ❖ Larry briefly touch on a few of the items in his Administrator's report:
  - Board of Directors Applicants
  - District Financials documents/payment of the bills

Report by Park Superintendent Scott Graham was presented with Board comments and Questions:

Oral report by Recreation Superintendent Sarah Musser was presented with Board comments and Questions:

- ❖ Sarah stated that next board meeting she will present a report to the Board on the aquatics program, including:
  - Swim Team
  - Swim Lessons
  - Highlands and Foothill High School pool rentals.
  
- ❖ Sarah stated that post cards have been mailed to some residents regarding the winter season recreation programs. Using the district's "online registration system", staff are able to target certain demographics based on past program participation in district programs. Information can be directly sent to those individuals.

### **CORRESPONDENCE:**

None

## COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS

None

## UNFINISHED BUSINESS

None

## NEW BUSINESS

- A. Presentation: Fulton-El Camino Recreation and Park District Park Police  
Emily Ballus, General Manager for the Fulton-El Camino Recreation and Park District, gave a presentation to the NHRPD board of directors regarding the park police program. For nearly three years, the NHRPD has contracted with FECRPD for park police services.
- B. District Audit Year-Ended June 30, 2021  
Administrator Mazzuca, Chairperson Williams and Board Member Harding reviewed the recent district audit for year-ending June 30, 2021.

**11/2/21**

Motion by Board Member Reynolds seconded by Board Member Valin that the Board of Directors approve the Audit for Year-Ending 2021 as the Final Audit.

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

- C. Part Time Employee Salary Scale Hours Adjustment  
Recreation Superintendent Musser reviewed the Part Time Employee Salary Schedule and proposed adjustments to that schedule.

**11/3/21**

Motion by Board Member Harding second by Board Member Reynolds that the Board of Directors approves the Proposed PT Salary Schedule as presented.

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

- D. Board of Directors Candidates: Filling a Board Vacancy by Appointment  
Chairperson Williams a brief summary on the process of appointing a candidate to the Board Vacancy.

Two candidates were interviewed, John Berchielli and Veya Cummings. A third candidate, Karla Black did not attend, but requested that her Letter of Interest serve as her "interview". A fourth candidate cancelled prior to the board meeting.

**11/4/21**

Motion by Board Member Harding second by Board Member Valin that the Board of Directors appoint Ms. Veya Cummings to Board Vacancy Seat.

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

Administrator Mazzuca administered the Oath of Office to Veya Cummings and asked her to take her seat with the rest of the board. The Board of Director's thanked Mr. Berchielli for his interest in the vacancy.

**E. FY 2021-2023 Project Work Plan**

Administrator Mazzuca went over the District FY2021-2023 Project Work Plan. The project work plan had previously been discussed by the board at previous board meetings and through (2 on 1) board meetings with the Administrator.

**11/5/21**

Motion by Board Member Veya second by Board Member Harding that the Board of Directors approves the proposed district project list as presented, with the understanding that several unfunded projects identified on the list will need board funding approval as part of the December 2021 mid-year budget adjustment.

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

**PAYMENT OF BILLS**

Payment of bills for the Month of October 2021 for the District and Cherry Blossom Park was presented with Board comments.

**11/6/21**

Motion by Board Member Harding seconded by Board Member Reynolds that the Board of Directors approves payment of the District's October 2021 bills.

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

**11/7/21**

Motion by Board Member Harding seconded by Board Member Reynolds that the Board of Directors approves payment of Cherry Blossom's October 2021 bills.

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

**ADJOURNMENT**

Chairperson Williams adjourned the meeting at 8:27 p.m.

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**DATE, TIME AND PLACE OF MEETING**

The next regular meeting of the Board of Directors will be on December 9, 2021 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands, CA

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Sarah Musser, Recreation Superintendent  
Rachel Robertson, Recreation Supervisor

DATE: December 9, 2021

SUBJECT: Life Saving Commendation: Sacramento Metropolitan Fire District

On November 9, North Highlands Recreation and Parks District employees Sarah Cable Musser and Rachel Robertson were awarded Life Saving Commendations from the Sacramento Metro Fire District for their heroic live saving acts.

On December 18, 2020, Sarah and Rachel were notified that a 15-year-old boy was unresponsive on the F.C. Joyce school track near the North Highlands Community Center. Sarah and Rachel grabbed the AED from their office and ran to the track while another employee stayed behind to call 911. When Rachel and Sarah arrived at the track, they found the young boy who was pulseless and unresponsive.

They connected the AED which delivered a shock to the child and instructed CPR to begin. Sarah began compressions while Rachel helped control the growing crowd. The young boy began to breathe; however, compressions were still advised by the AED. Sarah and Rachel continued to perform CPR compressions and kept the area safe until responding Metro Fire crews arrived and helped care for the patient.

We are happy to report the patient made a full recovery thanks to the swift actions of Rachel and Sarah, as well as our Sacramento Regional Fire/EMS Communications Center Dispatchers that provided instructions.





Sacramento Metropolitan Fire District  
Life Saving Commendation  
Sarah Miazar  
Awarded for exceptional service and dedication  
on 08/11/2020

Sacramento Metropolitan Fire District  
Life Saving Commendation  
Rachel Anderson  
Awarded for exceptional service and dedication  
on 08/11/2020

EXIT  
EXIT  
EXIT

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Larry Mazzuca, District Administrator  
From: Scott Graham, Park and Maintenance Superintendent  
Date: December 9, 2021  
Subject: Park/Maintenance Division Report

PARKS AND FACILITIES MAINTENANCE UPDATE:

- Weekly mowing edging, trimming and blowing of all District parks and facilities.
- Completed irrigation repairs (repaired a water coupler) at Larchmont Park and Strizek Park (three leaking valves).
- Leaf removal continued at the Office Complex, Ridgepoint, Brock and Capehart.
- Minor repairs were completed at Larchmont Park (four broken bollards, clogged drain line under play structure) and Karl Rosario Park (replacement dog bag dispenser).
- At Freedom and Planehaven Parks, trees and shrubs were pruned.
- At Cherry Blossom Park and the landscaped areas around the housing development, median strips and sidewalks were weeded, trimmed and cleaned. In addition, five trees were re-staked.
- The first application of herbicide/fertilizer was completed at Ridgepoint and Chardonnay parks. Both turf areas will have another application in late December and will be over-seeded in late winter.
- Additional seasonal roof maintenance was completed at the Office Complex, Community Center and Capehart by clearing all debris from roof tops, drains and gutters.

INCIDENT/ACCIDENT REPORT UPDATE:

- At Freedom Park, someone tried to start a fire inside the portable toilet located outside the bathroom building. The rental company was notified and a new unit was ordered. The District has insurance coverage on the unit, so no charges will be assessed for the

damaged unit by United Rentals. Also, the dead bolt on the men's bathroom door was vandalized. A locksmith was able to repair the damaged lock.

#### COMMUNITY CENTER PROJECT UPDATES:

Six new bathroom sinks were installed in the Community Center restrooms. The old sinks were very dated and several did not meet ADA compliance standards. The new sinks are meet all ADA requirements. In addition, missing floor tiles were replaced, new baseboard trim was installed and a seven-gallon water heater was put in above the bathrooms to supply hot water to all sinks and allowed the removal of two dated water heaters previously located on the bathroom floors, adding floor space and access. Finally, the tile floors in the main hall and lobby were scrubbed and re-waxed.





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: 2021-11-01 to 2021-11-28

**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:	
Onsite Arrests:	Assault/Battery:	
	Sex Crimes:	
	Theft:	
	Probation Violation:	

Other:

Calls For Service:	0
Parking Citations:	2
Warrant Arrests:	1
DUI Arrests:	0
Stolen Vehicles:	0
Warnings Issued:	2

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Larry Mazzuca, Administrator  
FROM: Sarah Musser, Recreation Superintendent  
DATE: December 9, 2021  
SUBJECT: Recreation Division Report

**Community Resources**

- Staff have been working to gather local resources for North Highlands residents
- On the website, there is a “Resource” tab at the top of the webpage that takes visitors to a list of resources
  - Resource Headlines
    - Government Resources, Parks Information & Resources, Local Safety Information & Resources, Local Organizations, Senior Links & Resources, Local Schools & Online Learning Websites, Community Assistance Groups, News & Information, Being Neighborly

**Afterschool Program**

Expanded Learning

- Staff covered expectations, five step behavior management plan, and incentive improvements during their monthly training
- Twin Rivers Unified School District held a First Aid, CPR, and AED training for staff
- A country wide initiative called “Lights on Afterschool” was hosted on October 28
  - This initiative “shines” a light on the importance of afterschool programs
  - Students colored and wrote on lightbulbs describing their favorite thing about the afterschool program
  - These light bulbs are now hanging in a string on the bulletin board for everyone to see
- TRUSD has expressed interest in adding an additional 40 students to the program
  - Currently, our staffing levels cannot sustain adding additional students
- Staff is working to add additional part time staff to accommodate the additional students

Raccoon Club

- Averages 17 students each day
- Participants can choose daily registration, weekly registration, or monthly registration
- The majority of students are registered for the monthly rate

**Club Live Program**

Staff are coordinating with Twin Rivers Unified School district and Sacramento County of Education to start a Club Live program at Ridgepoint Elementary School.

- Club Live is an initiative to educate 6-8 grade students on the dangers of drugs and alcohol
- Site Coordinator, Kelly Jew, is taking on this program and will be the liaison for the entire school



- Students will work with Kelly and a Sacramento County of Education representative to put together social events and programs for their classmates

### **Before School Program**

Twin Rivers Unified School District has approached NHRPD about starting a before school program at Ridgepoint Elementary School. This program would be funded by TRUSD and align with the current afterschool program layout. Staff are waiting to get a scope of service and contract from TRUSD.

- This program would run 7:00am – 8:00am every day school is in session
- Staff would have two hours of prep time daily to provide this program

### **School Break Camp Partnership**

NHRPD is partnering with Twin Rivers Unified School District (TRUSD) to provide child care opportunities to students during school breaks at the Kay F. Dahill Community Center. Included in this partnership is full sponsorship for 40 students and building rental for 10 hours.

- The current contract covers Fall Break Camp and Winter Break Camp
- The contract will likely be amended to include the following dates in 2022
  - February 18 (teacher work day)
  - April 11-15 (spring break)
  - April 18 (extra spring break day)
- There is also a possibility that they'll be sponsoring students to attend Summer Kids Camp as well
- TRUSD recruits students from the schools that are close to the Kay F. Dahill Community Center first
  - FC Joyce Elementary, Oakdale Elementary, Village Elementary
- Students can come from any school within TRUSD, however, efforts are made to target students that are close
- Included in this partnership is Nutrition
  - Staff work with TRUSD Nutrition Services to provide free breakfast and lunch for every camper

### **Fall Break Camp**

- 40 campers registered and sponsored (paid for) by TRUSD
- Camp focused on fall themed crafts, games, and experiments
- Campers enjoyed the beautiful weather and had a great time with staff

### **Senior Programs**

- Harvest Time hosted their annual Thanksgiving celebration
  - Staff purchased and provided the group a turkey and a program participant volunteered to cook it
- Bingo continues to grow with 20+ participants each week
- Senior Movie Days in November played Sea Biscuit and Fools Rush In

## Special Events

- Staff are preparing for the Holiday Extravaganza & Pajama Party
  - Event on December 4 from 10:00am-12:00pm at the Kay F. Dahill Community Center
- NHRPD is partnering with the Optimist Club to offer event goers a breakfast option for a small fee
  - This fee goes directly to supporting the community, including NHRPD programs
- Working to secure vendors and community partners to attend

## Youth Sports

- The district concluded the Pee Wee Basketball and 3x3 Basketball programs on November 20
  - Staff received a lot of positive feedback from parents and participants
- All participants received program completion certificates and goodie bags
- Preparation is underway for the Winter leagues

## TRUSD Sports

- The district concluded the Jr. HS soccer season on November 10
- Ten teams competed in the league
  - Championship teams were given a team trophy to display at their school
    - 5/6 Grade Champions: FC Joyce Elementary
    - 7/8 Grade Girls Champions: Ridgepoint Elementary
    - 7/8 Grade Boys Champions: Ridgepoint Elementary
- The next season begins in January and will include Volleyball and Dodgeball

## Marketing

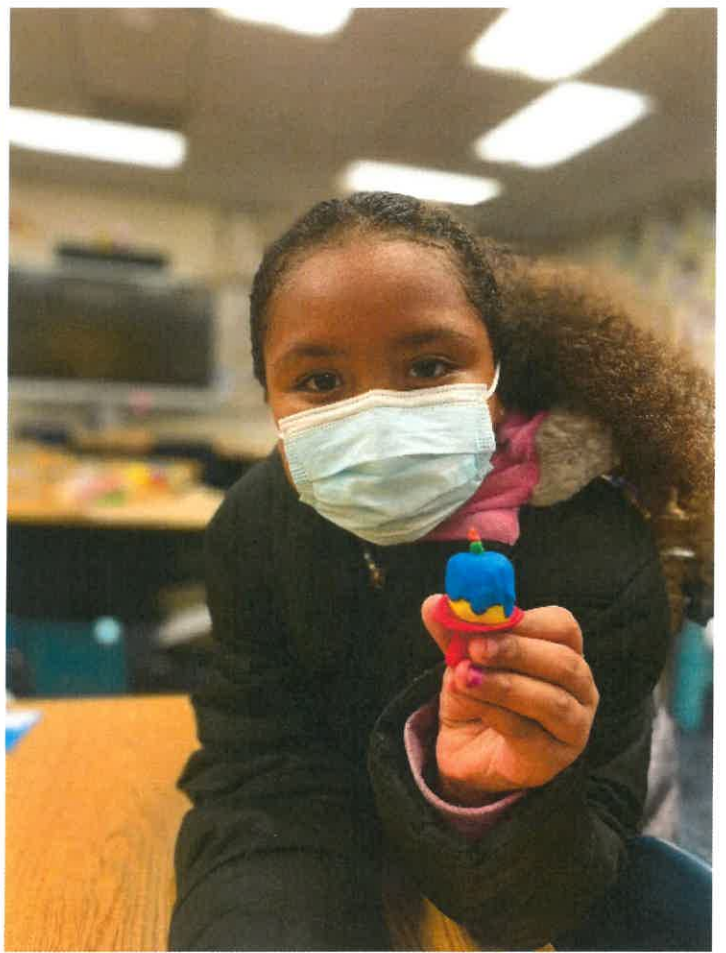
The Recreation Division began weekly meetings to develop a recreation marketing plan for The District. This plan will guide us throughout the calendar year to ensure we hit our demographics through several mediums. When the program is ready, it will be shared with the Board of Directors

- Four seasonal postcard mailers (the Winter postcard hit homes on November 12)
- Quarterly and monthly giveaways via social media
- Quarterly “launch” dates that we will present all of the programs that are happening each season

## Building Rentals

- Building rentals are going strong and inquiries come in daily
- The first big rental (wedding reception) since re-opening from the COVID-19 shutdown was on November 20
  - This rental was a first for many NHRPD staff, including the building monitors. They did a fantastic job, making sure the clients were checked in and checked out.
  - Office Assistant, Christine Mesaros, has done a fantastic job organizing all of the event logistics and communicating with the client to ensure all of their necessary paperwork had been completed.
  - The security company hired by the district worked very well and did a thorough job ensuring the safety of everyone before and throughout the event.





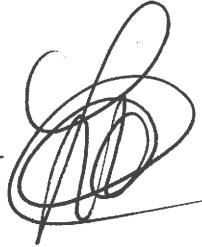
NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: December 9, 2021

SUBJECT: Board of Director Elections 2022



During the December 9, 2021 regular board meeting, the Board of Directors elects board officers for the following calendar year. Newly elected board officers will assume their new positions effective January 1, 2022.

The board officer positions include:

<u>Officer Position</u>		<u>Term</u>
Chairperson	2022-2024	(2) year term
Vice Chairperson	2022-2023	(1) year term
Secretary	2022-2023	(1) year term

Chairperson Williams will accept nominations for each board officer position.

\*2022 Board Committee assignments will be made by the Chairperson at the January 13, 2022 regular board meeting.

**POLICY TITLE:**

**BOARD OFFICERS**

**POLICY NUMBER: 4060**

**4060.1** The officers of the Board shall consist of a Chairperson, Vice-chairperson and Secretary. At its regular meeting in the month of December, the Board shall elect a Chairperson, Vice-Chairperson and Secretary. The term of the Chairperson is limited to two-consecutive one year terms not to exceed two years total. The term for the Vice Chairperson and Secretary is one year. In the event of a vacancy, the office may be filled immediately by election of the Board. The Chairperson and Vice-Chairperson must be directors. The secretary may be a director or a staff person.

The Chairperson shall have the following duties:

1. To execute all ordinances, resolutions and contract of the District
2. The Chairperson delegates authority to the Administrator to take steps necessary to prepare and execute contract documents and to sign such documents on behalf of the District.
3. Furthermore, the Administrator may delegate those same duties and authority to other qualified district employees
4. At the request of the Chairperson, the Administrator may be asked to provide a monthly log listing all contracts signed by the Administrator and/or his designee.

In the absence of the Chairperson or vacancy in the office of Chairperson, the Vice-Chairperson shall perform all the duties of the Chairperson.

The Secretary shall have the following duties:

1. To attest to the signature of the Chairperson on ordinances, resolutions and contracts.
2. To certify District documents as true and correct copies.
3. To call meetings to order in the absence of the Chairperson and Vice-Chairperson and preside until an acting Chairperson is elected.
4. To perform such other duties as directed by the Chairperson or the Board.

Revised 4/11/19  
Effective 12/1/19

**POLICY TITLE:**

**COMMITTEES**

**POLICY NUMBER: 4070**

**4070.1** The following standing committees shall be appointed annually by the Chairperson: Budget, Finance and Audit; Facility Development; Personnel and Policy; and Program, Fees and Charges. Each committee shall consist of two members of the Board. The committees act, when necessary, on specific issues. Each committee will submit a written report each month if the Committee has had a properly agendaed Committee meeting that month. If there has not been a Committee meeting during the month that committee report will not be included on the agenda. Listed below is a brief outline of the responsibilities of the committees. The chairperson shall not serve on a committee.

**4070.2 Budget, Finance and Audit Committee:** Study and recommend the following:

1. Fiscal year Budget.
2. Monthly financial expenditures.
3. All items relating to District financial matters such as bonds, grants, loans, etc.

**4070.3 Facility Development Committee:** Study and recommend the following:

1. Acquisition of new sites.
2. Type of facilities that should be planned for new sites.
3. Joint planning and development programs.
4. Additional facility needs and development of present parks.
5. Final acceptance of facilities and/or developments.
6. Items for the fiscal capital outlay budget.

**4070.4 Personnel and Policy Committee:** Study and recommend the following:

1. Personnel policies on salary, sick leave, vacation, holidays, emergency leave, etc.
2. Salary schedule.
3. Job description.
4. Recruiting, testing, training and evaluation procedures.

**4070.5 Program, Fees and Charges Committee:** Study and recommend the following:

1. Recreation programs and facility use policies.
2. Review fees and charges.
3. Review proposed co-sponsorship programs.

**4070.6 Function:** All business requiring further study will be referred to the proper committee for report and recommendation to the Board as a whole for action.

Under no circumstances is a committee or any member of that committee to take any action or make any statements committing the Board as a whole.

The District Administrator or his designee shall attend all meetings of each Board committee and shall act in an advisory and support capacity.

As part of the Board meeting, the Chairperson of each committee shall inform the chairperson of the Board as to the Business, if any, including committee recommendations resulting from the committee meeting.

(Revised 7/13/17)

North Highlands Recreation and Park District

Board Agenda

TO: Larry Mazzuca, Administrator  
FROM: Sarah Musser, Recreation Superintendent  
DATE: December 9<sup>th</sup>, 2021  
SUBJECT: Eliminating Program Fees for Harvest Time Senior Program

BACKGROUND

The Harvest Time program has been a part of North Highlands Recreation & Park District for over 25 years. Many years ago, this program was offered through the Twin Rivers Adult Education Program. However, due to budget constraints, the school district eliminated the program, which was then taken over by the North Highlands Recreation and Park District.

DISCUSSION

Harvest Time is offered to seniors once a week for four hours per day August through May. A typical day for Harvest Time may include activities such as; arts and crafts, light exercises, sing-a-longs, socializing, special presentations, field trips (Pre-COVID), games/puzzles, along with the potluck lunch.

Costs associated with this program include a part time employee (Senior Coordinator) to oversee the program. Typically, this employee works approximately 5 hours per week. Additional costs include program supplies and support for special lunches around the holidays. All related costs are budgeted through the district.

Earlier this year, staff researched similar senior programs offered around the area to do a comparative analysis that included looking at activity offerings and fee structures. Staff found that many senior programs are structured similarly and have activities that align with what is currently offered. However, many senior programs were offered for free or at a highly reduced fee.

Given that many of the current members of Harvest Time are on a fixed income and or have limited resources, staff is recommending the elimination of the \$20.00 per semester and the \$3.00 lunch contribution.

FINANCIAL IMPACT

The elimination of both fees would require a district subsidy of approximately \$6,000 per year. Considering that our district does not offer a large number of senior programs, and, because our seniors are mostly on fixed incomes, this seems to be a fair and reasonable option to support our senior population.

RECOMMENDATION

Staff recommends that the Board of Directors approve the elimination of the \$20.00 per semester participation fee and the \$3.00 per meeting potluck fee, resulting in a district subsidy of approximately \$3,000 for the balance of the current fiscal year. This would become effective January 1, 2022.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

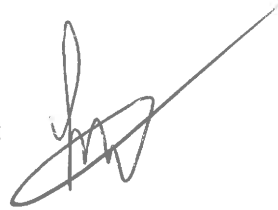
BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Sarah Musser, Recreation Superintendent  
Larry Mazzuca, Administrator

DATE: December 9, 2021

SUBJECT: 2021-2022 District Aquatics Program



**BACKGROUND**

The North Highlands Recreation and Park District has offered an aquatics program for many years. Until 2015, the district operated its aquatics program at its own pool which was constructed on school district property in 1964. Due to the poor physical condition and prohibitive cost to repair the pool, the Twin Rivers Unified School District made the decision to demolish and remove the pool.

Since 2016, the district has operated an aquatics program, primarily swim lessons and swim team, through the use of school district swimming pools. This allow the district to continue offering an abbreviated aquatics program.

In March 2019, COVID-19 resulted in the closure of all school district pools in the TRUSD. As a result, the park district ceased operating its swim lesson and swim team programs. As of August 2021, two years will have passed since the district last offered either of these swim programs. During that time, many of the former swim team members have “aged out”, meaning they are now too old to participate, while other have likely moved on to other recreational activities.

A volunteer swim team board, which is made up of swim team parents who are elected annually by swim team families, have either resigned or no longer participate on the board as their 1-2 year terms have now expired or they have resigned due to the lack of the district having a swim team. Earlier this year “then” Highlander Dolphin swim team board president, Rosalie Buserwini, notified the district that the current board did not plan on returning in 2021. Former swim team head coach Travis Bill, also notified the district that he and his assistant coaches would not be returning.

The swim board was responsible for fundraising efforts to help offset the cost of swim team needs. They controlled their own checking account. As part of the team’s dissolution efforts, last year former swim team president Buserwini, transferred the team’s checking account (in the form of a donation) to the district. The amount of the donation was \$11,336.72.

A February 11, 2021 staff report to the NHRPD board stated that “if the district is unsuccessful in restarting the swim team program, staff would seek approval by the board to reallocate the funds for other district recreation programs.” The Highlander swim team board operated under a 501c3 non-profit status. This non-profit status was specific to the swim team board, not the district. It is our understanding that the swim team board, as required by the IRS, initiated the process last year to dissolve and shut down their non-profit organization.

## **DISCUSSION**

Prior to COVID-19, the district rented the Foothill HS swimming pool for swim lessons and the Highlands HS swimming pool for the swim team. Neither pool has been used by the district, nor has it been available to the district, for the past two years. NHRPD staff have been in contact with TRUSD representatives about the future availability of both pools. Staff has been advised that the school district does not plan on making a decision on the availability of either pool until March 2022. If the park district was granted pool use next March, it would be too late to offer either program, as the planning effort and staff hiring requirements for the swim team and swim lessons would have needed to start months earlier.

To further complicate the district’s use of these pools, it is our understanding that Foothill HS’s pool needs significant repairs before it can be reopened. TRUSD advised the district that the plan is to eventually replace the Foothill HS pool. As of the date of this report, it is our understanding that TRUSD has not started repairs on this pool.

Highlands HS pool is known as a “tank”. The depth of the pool is 9-10 feet consistently across the pool. Because of this, this pool cannot be used for swim lessons but is more than adequate for swim team use. But like the Foothill HS pool, its availability remains unknown until next spring.

The last significant issue related to the swim team is the substantial cost to fund the program. The swim team is the most expensive recreation program offered through the district. Traditionally there are 90-125 registered swimmers. The “real cost” for each swimmer to participate is around \$250-\$300 per swimmer. However, historically, the district has offset that cost with a subsidy of around \$100-\$125 per swimmer, likely higher now with recent minimum wage and other part time salary adjustments. Additionally, the district pays for equipment and supplies such as swim team’s tables, chairs, computers and printers. The estimated total district subsidy for this program is likely in the neighborhood of \$15,000 to \$20,000 annually. Please note that this subsidy does not include full time staff costs. That cost has traditionally been absorbed by the district.

## **SUMMARY**

There are many issues that restarting the swim team and swim lesson program presents. Three of those are significant issue.

The first is pool availability. Sarah Musser, Recreation Superintendent, has been in regular contact with TRUSD staff regarding the availability of their swimming pools. The messaging from the school district has been consistent – “school district pool use decisions will not be made until March 2022.” For all practical planning purposes, that is too late to hire coaches and lifeguards, register swimmers and find a swim league for the team to participate. The planning efforts for recruiting, hiring, training staff, as well as taking swim team registration typically begin in early fall prior to the planned swim season.



The second issue is related to the district subsidy for the swim team. With a clear conscience, the district cannot afford to subsidize a single recreation program at this level nearing \$20,000 annually. Those subsidies could be redirected to other district community and youth recreation programs and/or offering smaller subsidies to existing and or future recreation programs.

The third issue concerns the status of the Highlander Dolphin swim team board. It no longer exists in its pre-COVID-19 format. The swim team checking account has been donated by the swim board and placed in the district's name. The swim team board did far more than just raise funds for the team, it also provided a source of parent volunteers for swim team practices, home and away swim meets. This is a huge undertaking and not a responsibility that our district can assume.

This represents the three most significant challenges to the process of restarting the swim team now or in the future, although clearly not the only challenges. It is possible that in the future, the district can develop a swim team program that can operate on a smaller, less costly and time consuming scale. But considering the facts presented in this report, not this season.

Once TRUSD makes a final decision on either repairing or replacing the Foothill HS pool, staff would be eager to restart the swim lesson program. However, at the earliest, that appears to be a year or more down the road. Until that occurs, district staff will continue, as it has done the past several years, to develop and make available to the community, a list of other agencies offering swim lessons.

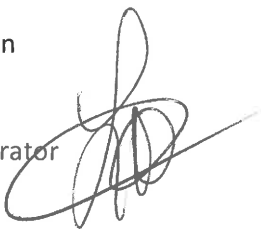
#### **RECOMMENDATION**

Staff recommends that the Board of Directors take the following steps:

- I. The district temporarily suspend the swim lessons program until a public or school swimming pool becomes available that meets the physical requirements necessary to conduct swim lessons.
- II. The district eliminate the Highlander Dolphin swim team program until the district can develop a more cost effective swim team program that does not heavily rely on district subsidies to operate. A public or school swimming pool conducive to swim team use would also need to be available for district use.
- III. The district deposit the swim team donation of \$11,336.72 into a district account for the district's scholarship program. This is tentative and based upon feedback and direction from district legal counsel.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator 

DATE: December 9, 2021

SUBJECT: FY2021-2022 Mid-Year Budget Transfer Request: Resolutions No. 608 and No. 609

RESOLUTION No. 608: Resolution of the North Highlands Recreation and Park District Authorizing FY 2021-2022 Budget Amendment General Fund Reserve Fund Balance and Decrease

RESOLUTION No. 609: Resolution of the North Highlands Recreation and Park District Authorizing FY 2021-2022 Budget Amendment Contingency Fund Decrease

**BACKGROUND**

The District's Mid-Year Budget Transfer Request generally occurs in December. The purpose of this request are for funds not in the current budget or to augment existing district funding sources. These funds are needed in order to accomplish new projects that have arisen since the current budget cycle began, make adjustments to employee salary schedules and/or other related district needs. The costs of several projects, Chardonnay Park and Ridgepoint Park playgrounds and park equipment, will be shared between the District's General Fund and Developer Park Impact Fee Account.

**DISCUSSION**

The actual funding request is for \$345,695. The proposed funding sources include the General Fund Contingency account, which has \$150,000 and has been approved in the current budget; the General Fund Reserve account, which has a \$986,100 balance, and, the Developer Park Impact/Park Dedication account which has \$1,347,791 balance. At the conclusion of the approved transfers, there will be a balance of approximately \$69K in the GF Contingency account.

The funding request includes several "one-time" expenses and one reoccurring expense (employee salaries). The one-time expenses include \$90K for the park master plan, \$25K for the Sierra Creek Park Consultant, \$135K for the Ridgepoint Park playground equipment and \$15K for additional outside contracting services, should it be needed. The District is obligated to pay the Sierra Creek Park Consultant "only" if the district receives funding for the park from California State Parks. If unused, the funds will remain in the District's reserve fund.

The reoccurring costs include an increase to the part time employee salary scale, a 3% COLA (Cost of Living Adjustment) for full time employees, office supplies and equipment, along with several smaller funding requests.

Listed below is a “brief” description of the major funding sources:

**Definition of the General Fund Account (GF):** *The General Fund is the primary fund used by a government entity. This fund is used to record all resources inflows and outflows that are not associated with “special purpose funds.” The District’s GF is supported by property taxes, fees and charges and generally has no restrictions on use.*

**Definition of Developer/Park Impact Fees:** *A Developer Impact Fee is “special purpose fund”, typically a one-time payment imposed by a local government (Sacramento County). The fee is meant to offset the financial impact a new development places on public infrastructure. Park Impact Fees are reasonably related to the types of development projects on which the fees are imposed in that fee revenue will be used to fund new and expanded parks and recreational facilities to meet additional demand generated by the residents and nonresident employees created by new development. Resolutions No. 608 and 609 identify projects and funding transfers necessary for the district to complete previously approved or recommended expenditures for board projects and funding requests as identified below:*

Resolution No. 608: That the amount of \$265,000 will be transferred (decreased) from the GF Reserve Fund Balance #7100000 and (increase) Account #20259100 (Other Professional Services) by \$130,000 and Account #42420200 (Structures and Improvements) by the amount of \$135,000. In general terms, we are reducing the GF Reserve by \$265,000 and transferring it to the FY 2021-2022 budget for the purpose of funding the projects listed in Resolution No. 609.

Resolution No. 609: This resolution will decrease the Contingency Fund by \$80,695 and will increase the various funding and expenditure accounts as described in the resolution.

Employee Vacancy/Budget Adjustment: As the board is aware, the district’s Facilities Supervisor recently resigned. Because it may be some time before this position is filled, staff has added \$15,000 to (Other Professional Services) account. These funds are included in the \$345,695 request. The funds will be used to contract out plumbing, electrical and other construction type services in the event those services are required by the district. If the district does not fill this vacancy until the end of June 2022, the district will save approximately \$60,000 in salary and benefits.

## **RECOMMENDATION**

Staff recommends that the North Highlands Recreation and Park District’s Board of Directors approve Resolution No. 608 “Resolution of the North Highlands Recreation and Park District Authorizing FY 2021-2022 Budget Amendment General Reserve Fund Balance/Fund Decrease”, and, approve Resolution No. 609 “Resolution of the North Highlands Recreation and Park District Authorizing FY 2021-2022 Budget Amendment Contingency Fund Decrease.”

**RESOLUTION #608**

**RESOLUTION OF THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
AUTHORIZING FY2021/2022 BUDGET AMENDMENT GENERAL RESERVE FUND  
BALANCE FUND DECREASE**

**WHEREAS**, unanticipated costs for Other Professional Service and Fixed Asset Structures and Improvement for Business Area 346A, Fund Center 9349346 and Cost Center 9349346000 will exceed the 2021-2022 Fiscal Year budgeted amount, and

**WHEREAS**, funds are available in the General Reserve Fund Balance Account 7100000 for Business Areas 346A, Fund Center 9349346 and Cost Center 9349346000;

**NOW, THEREFORE BE IT RESOLVED** and ordered by the North Highlands Recreation and Park District Board of Directors that the amount of two hundred sixty-five thousand (\$265,000) be decreased from the General Reserve Fund Balance Account 7100000 for Business Areas 346A, Fund Center 9349346 and Cost Center 9349346000 and increase Account 20259100 (Other Prof. Serv.) by the amount of one hundred thirty thousand dollars (\$130,000), Account 42420200 (Structures & Improvements) by the amount of one hundred and thirty-five thousand dollars (135,000);

<u>ACCOUNT</u>	<u>FUND</u>	<u>FUND CENTER</u>	<u>COST CENTER</u>	<u>FY2021/2022 DECREASE</u>	<u>FY2021/2022 INCREASE</u>
7100000	346A	9349346	9349346000	(\$265,000)	
20259100	346A	9349346	9349346000		\$130,000
42420200	346A	9349346	9349346000		<u>\$135,000</u>
					\$265,000

On a motion by Board Member \_\_\_\_\_ seconded by Board Member \_\_\_\_\_, the foregoing resolution was passed and adopted by the Board of the North Highlands Recreation and Park District, this 9<sup>th</sup> day of December 2021, by the following vote:

\_\_\_\_\_  
Patrick Williams  
Chairperson, Board of Directors

AYES:  
NAYS:  
ABSENT:  
BSTAIN:

**RESOLUTION #609**

**RESOLUTION OF THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
AUTHORIZING FY2021/2022 BUDGET AMENDMENT CONTINGENCY FUND  
DECREASE**

**WHEREAS**, unanticipated costs for Full-Time Salaries, Mileage, Memberships, Office Supplies, Plumbing Supplies, Office Equipment Maintenance, Other Equipment Supplies, Food Supplies, Other Professional Service, Recreation Service for Business Area 346A, Fund Center 9349346 and Cost Center 9349346000 will exceed the 2021-2022 Fiscal Year budgeted amount, and

**WHEREAS**, funds are available in the Contingency Account 79790100 for Business Areas 346A, Fund Center 9349346 and Cost Center 9349346000;

**NOW, THEREFORE BE IT RESOLVED** and ordered by the North Highlands Recreation and Park District Board of Directors that the amount of eighty thousand six hundred and ninety-five dollars (\$80,695) be decreased from the Contingency Account 79790100 for Business Areas 346A, Fund Center 9349346 and Cost Center 9349346000 and increase Account 10111000 (Salaries) by the amount of fifty-two thousand one hundred and four dollars (\$52,104), Account 10121000 (Retirement) by the amount of seven hundred and twenty-eight dollars (\$728), Account 10122000 (OASDI) by the amount of three thousand nine hundred and eighty-five dollars (\$3,985), Account 10124000 (Workers' Comp) by the amount of two thousand and two dollars (\$2,002), Account 10125000 (Unemployment) by the amount of one thousand two hundred and ninety-six dollars (1,296), Account 20200500 (Adv./Leg Notice) by the amount of five hundred and seventy-five dollars (\$575), Account 20203900 (Mileage) by the amount of five hundred dollars (\$500), Account 20206100 (Membership) by the amount of one thousand one hundred and five dollars (\$1,105), Account 20207600 (Office Sup.) by the amount of one thousand five hundred dollars (\$1,500), Account 20216800 (Plumbing Sup.) by the amount of three thousand dollars (\$3,000), Account 20226100 (Office Equip. Mt.) by the amount of four thousand four hundred dollars (\$4,400), Account 20229200 (Other Equip. Sup.) by the amount of three thousand dollars (\$3,000), Account 20233200 (Food Sup.) by the amount of two thousand dollars (\$2,000), Account 20259100 (Other Prof. Serv.) by the amount of one thousand five hundred dollars (\$1,500), Account 20285100 (Rec Service) by the amount of three thousand dollars (3,000)

<u>ACCOUNT</u>	<u>FUND</u>	<u>FUND CENTER</u>	<u>COST CENTER</u>	<u>FY2021/2022 DECREASE</u>	<u>FY2021/2022 INCREASE</u>
79790100	346A	9349346	9349346000	(\$80,695)	
10111000	346A	9349346	9349346000		\$52,104
10121000	346A	9349346	9349346000		\$ 728
10122000	346A	9349346	9349346000		\$ 3,985
10124000	346A	9349346	9349346000		\$ 2,002
10125000	346A	9349346	9349346000		\$ 1,296
20200500	346A	9349346	9349346000		\$ 575

ACCOUNT	FUND	CENTER	CENTER	DECREASE	INCREASE	con't
20203900	346A	9349346	9349346000		\$ 500	
20206100	346A	9349346	9349346000		\$ 1,105	
20207600	346A	9349346	9349346000		\$ 1,500	
20216800	346A	9349346	9349346000		\$ 3,000	
20226100	346A	9349346	9349346000		\$ 4,400	
20229200	346A	9349346	9349346000		\$ 3,000	
20233200	346A	9349346	9349346000		\$ 2,000	
20259100	346A	9349346	9349346000		\$ 1,500	
20285100	346A	9349346	9349346000		\$ 3,000	
					<u>\$80,695</u>	

On a motion by Board Member \_\_\_\_\_ seconded by Board Member \_\_\_\_\_, the foregoing resolution was passed and adopted by the Board of the North Highlands Recreation and Park District, this 9<sup>th</sup> day of December 2021, by the following vote:

\_\_\_\_\_  
Patrick Williams  
Chairperson, Board of Directors

AYES:  
NAYS:  
ABSENT:  
BSTAIN:

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT DECEMBER 2021**  
**(Bills paid in November 2021)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<b><u>BENEFITS</u></b>				
1210	Retirement	Voya	Nov-21	\$ 3,517.84
1230	Insurance	California Choice	Dec-21	\$ 9,337.19
1230	" " "	CoPower	Dec-21	\$ 1,056.00
1240	Workers' Comp	CAPRI	3rd Qtr	\$ -
	<b>Total</b>			<b>13,911.03</b>
<b><u>SERVICES &amp; SUPPLIES</u></b>				
2005	Adv/Legal Notice	Sac Bee	Board Vacancy Advertisement	460.81
2022	Books/Periodicals	Poster Compliance	Renewal	146.44
2029	Bus/Conf	USBank	CPRS(Board Conf)	455.00
2039	Emp Trans - Mileage	Robertson, Rachel	Oct 2021	\$ 41.33
2076	Office Sup	Caltronics	Copies	\$ 204.54
2076	" " "	Walkers	Supplies	\$ 25.85
2076	" " "	Walkers	Supplies	\$ 128.19
2076	" " "	Petty Cash	Administration	\$ 4.18
2076	" " "	USBank	Amazon(Rec Supplies_	\$ 91.51
2085	Printing	USBank	Vista Print (Marketing/PostCards)	\$ 402.69
2112	Bldg Maint. Sup	Home Depot	Supplies	\$ 54.23
2112	" " "	Home Depot	Supplies	\$ 200.00
2162	Painting	Home Depot	Paint	\$ 99.74
2162	" " "	Home Depot	Paint	\$ 124.30
2191	Electric	SMUD	3548415 3244 Freedom Park	\$ 170.91
2191	" " "	SMUD	7000000346 District	\$ 2,268.30
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$ 71.41
2191	" " "	SMUD	2733018 Aztec	\$ -
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$ 8.59
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$ -
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ -
2193	Refuse	Republic Servie	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 428.34
2193	" " "	Public Works	Dump	\$ 186.80
2195	Sewage	Sac Utilities	3929 Karl Dr.	\$ -
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$ -
2195	" " "	Sac Utilities	2802 Perrin	\$ 200.11
2195	" " "	Sac Utilities	3843 Bainbridge	\$ -
2195	" " "	Sac Utilities	7916 Aztec	\$ -
2195	" " "	Sac Utilities	6040 Watt	\$ -
2197	Tele & Teleg	AT&T	Service - Capehart	\$ 74.90
2197	" " "	Comcast	Service - Shop	\$ 89.83
2197	" " "	Comcast	Service - District	\$ 279.70
2197	" " "	Telepacific	Service	\$ 1,719.64
2198	Water	Sac Suburban	Memorial, Larchmont, Brock #1, Brock #2, Navaho Bldg 518, Navaho bldg 539, Navaho/chip Karl Dr., Strizek, Karl&Rosario,Planenaven,Wings	\$ 3,722.65
2198	" " "	Sac Suburban	Way, 6040 Watt, Freedom, Softball Complex	\$ 2,383.77
2198	" " "	CA/American	Chardonay	\$ 1,787.71
2198	" " "	CA/American	Sierra	\$ 341.80
2205	Auto Maint. Serv	J&T Auto	Service	\$ 246.96
2205	" " "	Petty Cash	Administration	\$ 8.07

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT DECEMBER 2021**  
**(Bills paid in November 2021)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2275	Rents & Leases	Sac Valley Alarm	7916 Aztec Quarterly Monitoring	\$ 326.82
2275	" " "	USBank	United Serv.(Porta Potties	\$ 393.13
2275	" " "	CIT - Avaya	phone equipment	\$ 432.18
2314	Clothing	American Logowear	Staff Shirts	\$ 624.69
2322	Custodial Sup	A1Janitorial	custodian supplies	\$ 383.93
2322	" " "	A1Janitorial	custodian supplies	\$ 120.41
2322	" " "	A1Janitorial	custodian supplies	\$ 138.98
2322	" " "	A1Janitorial	custodian supplies	\$ 181.23
2322	" " "	A1Janitorial	custodian supplies	\$ 946.78
2332	Food	Petty Cash	Administration	\$ 50.12
			Little Ceasars/FoodMaxx/RoundTable (Staff	
2332	" " "	USBank	Training/HarvesTime/Board Mtg.)	\$ 152.39
2444	Medical	USBank	Walgreens (FirstAid)	\$ 30.00
2505	Accounting	CliffonLarsonAllen	Audit	\$ 1,940.00
2591	Other Prof Serv.	Home Depot	Rubber Bins	\$ 225.95
2591	" " "	Redlingshafer, D.	October 14th Board Meeting Recording	\$ 100.00
			Terminix,Vistaprint,When I Work,Zoom,	
			Stream Line,PostIt,Vemo,Adobe,Microsoft	
			(Serv.,Programs,Banners,Website,Raccoon,	
2591	" " "	USBank	Gas)	\$ 1,020.60
2591	" " "	Home Depot	Rubber Bins	\$ 139.86
2591	" " "	Fulton El Camino	October Patrol	\$ 4,355.00
2851	Recreation Serv	USBank	BalloonDude,Inflatable (Halloween)	\$ 333.50
			QuickPay,TrophyDep.,Amazon,Arco,Big5,	
			Walgreens,Walmart,Smart&Final (TRUSD	
			Soccer Raccoon,RecSports,Halloween,	
2852	Recreation Sup	USBank	RecSupplies)	\$ 1,042.22
			(Merchant Fees- Nov \$44.95/Oct - Bank	
2898	Other Oper Exp	NHRPD - BANK FEES	Fees \$58.04/Nov - Active Fee \$374.55)	\$ 477.54
2898	" " "	Petty Cash	Administration	\$ 3.50
2898	" " "	USBank	Sac County (parking)	\$ 3.50
	<b>TOTAL</b>			<b>\$ 29,850.63</b>

**FIXED ASSETS**

4201	Building Improvement			
4202	Structures			
4303	Equipment			
	<b>TOTAL</b>			<b>\$ -</b>



**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT DECEMBER 2021**  
**(Bills paid in November 2021)**

<u>CODE</u> <u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
Total District Salaries	(NOVEMBER 2 PAY DAY)		\$ 68,582.86
Total District EDD	(NOVEMBER 2 PAY DAY)		\$ 190.30
Total District OASDI	(NOVEMBER 2 PAY DAY)		\$ 5,079.25
			<b>\$ 73,852.41</b>
 <b>DISTRICT TOTALS</b>			 <b>\$117,614.07</b>
9429	Building Rentals		\$ -
9646	Rec Fees & Charges		\$ -

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BOARD MEMBER

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BOARD MEMBER

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BOARD MEMBER

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT DECEMBER 2021**  
**(Bills paid in November 2021)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<b><u>BENEFITS</u></b>				
1210	Retirement	VOYA	Nov-21	\$ -
1230	Insurance	CALIFORNIA CHOICE	Dec-21	\$ -
1230	" " "	COPOWER	Dec-21	\$ -
1240	" " "	CAPRI	2ND QTR	\$ -
	<b>Total</b>			<b>0.00</b>
<b><u>SERVICES &amp; SUPPLIES</u></b>				
2005	Adv./Legal Notice			\$ -
2142	Land Imp Sup			\$ -
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 24.12
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 24.12
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	
	<b>TOTAL</b>			<b>\$ 48.24</b>
<b><u>FIXED ASSETS</u></b>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
	<b>TOTAL</b>			<b>\$ -</b>
<b>Total District Salaries</b>		(NOVEMBER 2 PAY DAY)		\$ -
<b>Total District EDD</b>		(NOVEMBER 2 PAY DAY)		\$ -
<b>Total District OASDI</b>		(NOVEMBER 2 PAY DAY)		\$ -
				<b>\$ -</b>
<b>DISTRICT TOTALS</b>				<b>\$48.24</b>

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BOARD MEMBER

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BOARD MEMBER

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BOARD MEMBER

	A	B	C	D	E	F	G	H	
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT</b>							
2		<b>REVENUE REPORT - NOVEMBER 2021</b>							
3									
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>	
5	<b>FACILITY RENTALS</b>								
6	9429	Community Center	\$0.00	1,532.50	0.00	3,895.00	-3,895.00		
7	9429	Recreation Center	\$0.00	342.50	0.00	1,890.00	-1,890.00		
8	9429	<b>TOTAL</b>	<b>\$25,000.00</b>	<b>1,875.00</b>	<b>0.00</b>	<b>5,785.00</b>	<b>19,215.00</b>	<b>23%</b>	
9									
10	<b>LEASED PROPERTY</b>								
11	9690	Strizek Lease	\$0.00	2,133.20	0.00	10,666.00	-10,666.00		
12	9690	Capehart Lease - Day Care	\$0.00	2,968.00	0.00	14,606.00	-14,606.00		
13	9690	Freedom Park Lease - Softball	\$0.00	10,400.00	0.00	26,000.00	-26,000.00		
14	9690	Sierra Creek	\$0.00	0.00	0.00	5,000.00	-5,000.00		
15	9690	<b>TOTAL</b>	<b>\$123,400.00</b>	<b>15,501.20</b>	<b>0.00</b>	<b>56,272.00</b>	<b>67,128.00</b>	<b>46%</b>	
16									
17	<b>REVENUE OTHER</b>								
18	9790	Bad Check Reim	\$0.00	0.00	0.00	0.00	0.00		
19	9790	Sign Board	\$0.00	0.00	0.00	0.00	0.00		
20	9790	Team Fees - Brock	\$0.00	0.00	0.00	180.00	-180.00		
21	9790	Snack Shack - Brock	\$0.00	0.00	0.00	300.00	-300.00		
22	9790	Team Fees - Capehart	\$0.00	0.00	0.00	0.00	0.00		
23	9790	Utilities - Capehart	\$0.00	0.00	0.00	0.00	0.00		
24	9790	Storage Use - Capehart	\$0.00	0.00	0.00	0.00	0.00		
25	9790	Truck Accident Reim	\$0.00	0.00	0.00	13,000.00	-13,000.00		
26	9790	Team Fees - Pacific	\$0.00	0.00	0.00	0.00	0.00		
27	9790	TRUSD Reim for Pacific Pool	\$0.00	0.00	0.00	0.00	0.00		
28	9790	USBank Incentive	\$0.00	0.00	0.00	0.00	0.00		
29	9790	Stale dated Check	\$0.00	0.00	0.00	0.00	0.00		
30	9790	Fulton El Camino Reim	\$0.00	271.17	0.00	271.17	-271.17		
31	9790	Reim Settlement - Waste Mngmnt	\$0.00	0.00	0.00	0.00	0.00		
32	9790	Surplus Sale	\$0.00	0.00	0.00	18,359.00	-18,359.00		
33	9790	Brock Park Arson Reim	\$0.00	0.00	0.00	0.00	0.00		
34		<b>TOTAL</b>	<b>\$1,300.00</b>	<b>271.17</b>	<b>0.00</b>	<b>32,110.17</b>	<b>-30,810.17</b>	<b>2470%</b>	
35	<b>AQUATICS</b>								
36	9646	Swim Lesson	\$0.00	0.00	0.00	0.00	0.00		
37	9646	Adult Lap Swim	\$0.00	0.00	0.00	0.00	0.00		
38	9646	Swim Team	\$0.00	0.00	0.00	0.00	0.00		
39		<b>TOTAL</b>	<b>\$9,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>	
40									
41	<b>DAY CARE PROGRAM</b>								
42	9646	Ridgepoint Raccoon Club	\$0.00	2,221.50	0.00	12,112.10	-12,112.10		
43	9646	JR Recreation Leader	\$0.00	0.00	0.00	0.00	0.00		
44	9646	Winter Camp	\$0.00	336.00	0.00	336.00	0.00		
45	9646	Spring Camp	\$0.00	0.00	0.00	0.00	0.00		
46	9646	Fall Camp	\$0.00	504.00	0.00	672.00	-672.00		
47	9646	Summer Kids Kamp - Comm Ctr	\$0.00	0.00	0.00	9,727.00	-9,727.00		
48		<b>TOTAL</b>	<b>\$58,000.00</b>	<b>3,061.50</b>	<b>0.00</b>	<b>\$22,847.10</b>	<b>35,152.90</b>	<b>39%</b>	
49									
50	<b>SPECIAL INTEREST CLASSES</b>								
51	9646	Art Class	\$0.00	0.00	0.00	0.00	0.00		
52	9646	First Aid and CPR Class	\$0.00	0.00	0.00	0.00	0.00		
53	9646	Harvest Time	\$0.00	27.00	0.00	213.00	-213.00		
54	9646	Winter Workshop	\$0.00	60.00	0.00	60.00	-60.00		
55	9646	Park Spot Light	\$0.00	0.00	0.00	55.00	-55.00		
56	9646	SR Movies	\$0.00	10.00	0.00	33.00	-33.00		
57		<b>TOTAL</b>	<b>\$4,000.00</b>	<b>\$97.00</b>	<b>\$0.00</b>	<b>\$361.00</b>	<b>-\$361.00</b>	<b>9%</b>	
58									
59	<b>SPECIAL EVENTS</b>								
60	9646	Halloween Vendors	\$0.00	0.00	0.00	370.00	-370.00		
61	9646	Holiday Party	\$0.00	120.00	0.00	120.00	-120.00		
62	9646	Movie Night in The Park	\$0.00	0.00	0.00	0.00	0.00		
63	9646	Spring Fling	\$0.00	0.00	0.00	0.00	0.00		
64	9646	Yard Sale	\$0.00	0.00	0.00	330.00	-330.00		
65		<b>TOTAL</b>	<b>\$1,000.00</b>	<b>120.00</b>	<b>0.00</b>	<b>820.00</b>	<b>-820.00</b>	<b>82%</b>	
66									
67	<b>CONTRACT CLASSES</b>								
68	9646	Kidz Love Soccer	\$0.00	0.00	0.00	0.00	0.00		
69	9646	Youth Tumbling/Dance	\$0.00	0.00	0.00	0.00	0.00		
70		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>	
71									
72	<b>RECREATION MISC.</b>								
73	9646	Gym Rental-Capehart/R.P.	\$0.00	220.00	0.00	5,127.50	-5,127.50		
74	9646	Open Gym Basketball	\$0.00	0.00	0.00	156.00	-156.00		
75	9646	Park Rentals	\$0.00	0.00	0.00	5,415.00	-5,415.00		
76		<b>TOTAL</b>	<b>\$20,000.00</b>	<b>220.00</b>	<b>0.00</b>	<b>10,698.50</b>	<b>9,301.50</b>	<b>53%</b>	
77									
78								Page 1	

79	A	B	C	D	E	F	G	H
80	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
80		<b>YOUTH SPORTS</b>						
81	9646	Pee Wee Bball Skills & Drills	\$0.00	150.00	0.00	1,260.00	-1,260.00	
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	255.00	0.00	255.00	-255.00	
86	9646	4th-5th Bball	\$0.00	170.00	0.00	170.00	-170.00	
87	9646	6th-7th Bball	\$0.00	340.00	0.00	340.00	-340.00	
88	9646	Youth Volleyball League	\$0.00	0.00	0.00	0.00	0.00	
89	9646	Youth Dodgeball	\$0.00	0.00	0.00	0.00	0.00	
90	9646	Cheer	\$0.00	180.00	0.00	180.00	-180.00	
91	9646	Pee Wee Sports Camp	\$0.00	0.00	0.00	0.00	0.00	
92		<b>TOTAL</b>	<b>\$25,000.00</b>	<b>1,095.00</b>	<b>0.00</b>	<b>4,405.00</b>	<b>20,595.00</b>	<b>18%</b>
93								
94		<b>ADULT SPORTS</b>						
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		<b>TOTAL</b>	<b>\$8,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>0%</b>
98								
99		<b>TAXES</b>						
100	9101	Prop Tax - Secured	\$1,542,500.00	0.00	0.00	0.00	1,542,500.00	
101	9102	Prop Tax - Unsec	\$56,000.00	0.00	0.00	0.00	56,000.00	
102	9103	Supp Prop Tax	\$41,000.00	0.00	0.00	0.00	41,000.00	
103	9104	Prop Tax Sec Delinquent	\$12,000.00	0.00	0.00	0.00	12,000.00	
104	9105	Prop Tax Supp Delinquent	\$2,000.00	0.00	0.00	0.00	2,000.00	
105	9106	Prop tax Unitary	\$8,700.00	0.00	0.00	0.00	8,700.00	
106	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
107	9130	Prop Tax - Prior Unsec	\$1,000.00	0.00	0.00	0.00	1,000.00	
108	9140	Prop Tax - Pently	\$400.00	0.00	0.00	0.00	400.00	
109	9196	RDA Residual	\$17,000.00	0.00	0.00	0.00	17,000.00	
110	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
111		<b>TOTAL</b>	<b>\$1,680,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,680,600.00</b>	<b>0%</b>
112								
113		<b>INTEREST INCOME</b>						
114	9410	Interest Income	\$8,000.00	0.00	0.00	58.00	7,942.00	
115		<b>TOTAL</b>	<b>\$8,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58.00</b>	<b>7,942.00</b>	<b>1%</b>
116								
117		<b>USE OF MONEY/PROPERTY</b>						
118	9522	Homeowner Prop Tax	\$12,900.00	0.00	0.00	0.00	12,900.00	
119		<b>TOTAL</b>	<b>\$12,900.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,900.00</b>	<b>0%</b>
120								
121		<b>IN LIEU TAX</b>						
122	9529	In Lieu Tax	\$100,000.00	0.00	0.00	0.00	100,000.00	
123		<b>TOTAL</b>	<b>\$100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0%</b>
124								
125		<b>MISC. Revenue</b>						
126	9530	Misc. Revenue	\$71,352.00	13,524.00	0.00	30,889.93	40,462.07	
127		<b>TOTAL</b>	<b>\$71,352.00</b>	<b>13,524.00</b>	<b>0.00</b>	<b>30,889.93</b>	<b>40,462.07</b>	<b>43%</b>
128								
129		<b>AID TO LOCAL GOVERNMENT</b>						
130	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
131		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
132								
133		<b>REDEVELOPMENT FUNDS</b>						
134	9533	Redevelopment Passthru	\$9,500.00	0.00	0.00	0.00	9,500.00	
135		<b>TOTAL</b>	<b>\$9,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,500.00</b>	<b>0%</b>
136								
137		<b>STATE AID</b>						
138	9569	State Aid	\$0.00	0.00		0.00	0.00	
139		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
140								
141								
142								
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	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	1,875.00	0.00	5,785.00	19,215.00	23%
159	9646	Rec Fees & Charges	\$125,000	4,593.50	0.00	39,131.60	85,868.40	31%
160	9100	Taxes	\$1,680,600	0.00	0.00	0.00	1,680,600.00	0%
161	9410	Interest Income	\$8,000	0.00	0.00	58.00	7,942.00	1%
162	9522	Homeowner Prop Tax	\$12,900	0.00	0.00	0.00	12,900.00	0%
163	9529	In Lieu Tax	\$100,000	0.00	0.00	0.00	100,000.00	0%
164	9530	Misc. Revenue	\$71,352	13,524.00	0.00	30,889.93	40,462.07	43%
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	0.00	9,500.00	0%
167	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
168	9690	Lease Property	\$123,400	15,501.20	0.00	56,272.00	67,128.00	46%
169	9790	Revenue Other	\$1,300	271.17	0.00	32,110.17	-30,810.17	2470%
170		TOTAL	\$2,157,052	35,764.87	0.00	164,246.70	1,992,805.30	8%
171								
172		GENERAL RESERVED FUND	\$0					
173		CARRY OVER	\$381,390	0.00	0.00	0.00	0.00	0%
174								
175		TOTAL BUDGET	\$2,538,442	35,764.87	0.00	\$164,247	2,374,195.30	6%
176								
177		Scholarship		0.00				
178		ADA Subsidiary		0.00	0.00			
179		Field Deposit - Brock Park		0.00				
180		Field Deposit - Softball Complex		0.00				
181		Field Deposit - Capehart		0.00				
182		Bldg Deposit		1000.00	0.00			
183		Bldg Guards		600.00				
184		Bldg Ins. Subsidiary		340.00				
185				1940.00				
186								
187	2191	SMUD Reim - Something Extra		380.00				
188	2192	PG&E Reim - Something Extra		10.00				
189	2193	Republic Serv. Reim - Something		90.00				
190	2195	Sewage Reim - Something Extra		240.00				
191	2198	Water Reim - Something Extra		100.00				
192	2332	Harding - Christmas Donation		100.00				
193	2591	Reim		30.90				
194				950.90				
195								
196								
197		Total Revenue		38,655.77				
198								
199								
200								
201		Program/Scholarship Donations	\$0.00	0.00	0.00	553.39	-553.39	
202								
203		District ADA Account	\$0.00	0.00	0.00	9,764.79	-9,764.79	
204		055000000	\$0.00	1,940.00	0.00	9,782.80	-9,782.80	
205		Contingency	\$150,000.00	0.00	0.00	0.00	150,000.00	
206		Park Dedication Acct 088L	\$0.00	0.00	1.00	14,101.71	-14,101.71	
207		Park Fees 346l	\$0.00	0.00	80.40	1,331,232.22	-1,331,232.22	
208		District Reserve Acct	\$0.00	0.00	0.00	986,100.00	-986,100.00	

	A	B	C	D	E	F	G	H
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT - CHERRY BLOSSOM PARK</b>						
2		<b>REVENUE REPORT - NOVEMBER 2021</b>						
3								
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>
5	<b>TAXES</b>							
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		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
17								
18	<b>INTEREST INCOME</b>							
19	9410	Interest Income	\$346.00	0.00	0.00	3.00	343.00	
20		<b>TOTAL</b>	<b>\$346.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>343.00</b>	<b>0%</b>
21								
22	<b>USE OF MONEY/PROPERTY</b>							
23	9522	Homeowner Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
24		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
25								
26	<b>IN LIEU TAX</b>							
27	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
28		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
29								
30	<b>MISC. Revenue</b>							
31	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
32		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
33								
34	<b>AID TO LOCAL GOVERNMENT</b>							
35	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
36		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
37								
38	<b>REDEVELOPMENT FUNDS</b>							
39	9533	Redevelopment funds	\$0.00	0.00	0.00	0.00	0.00	
40		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
41								
42	<b>STATE AID</b>							
43	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
44		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
45								
46	<b>SPECIAL ASSESSMENT</b>							
47	9603	Special Assessment	\$121,892.00	0.00	0.00	0.00	121,892.00	
48		<b>TOTAL</b>	<b>\$121,892.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>121,892.00</b>	<b>100%</b>
49								
50	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>
51								
52	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
53	9410	Interest Income	\$346	0.00	0.00	3.00	343.00	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	0.00	0.00	0.00	121,892.00	0%
61								
62		<b>TOTAL</b>	<b>\$122,238</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>122,235.00</b>	<b>0%</b>
63								
64		<b>GENERAL RESERVED FUND</b>	<b>\$0</b>					
65		<b>CARRY OVER</b>	<b>\$24,825</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,825.00</b>	<b>0%</b>
66								
67		<b>TOTAL BUDGET</b>	<b>\$147,063</b>	<b>0.00</b>	<b>0.00</b>	<b>\$3</b>	<b>147,060.00</b>	<b>0%</b>
68								
69								
70		<b>Total Revenue</b>		<b>0.00</b>				
71								
72								
73								
74								
75								

	A	B	C	D	E	F	G
1	<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT</b>						
2	<b>EXPENDITURE REPORT - NOVEMBER 2021</b>						
3							
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTHS</b>	<b>EXPENDED</b>	<b>BALANCE</b>	<b>% EXPEND</b>
5	<b>ADMINISTRATION</b>						
6	<b>SALARIES &amp; BENEFITS</b>						
7	1110	Administrator	114,955	8,855.35	48,622.24	66,332.76	42%
8	1110	Office Manager	62,028	4,774.46	26,239.53	35,788.47	42%
9	1122	Board of Directors	8,500	900.00	2,650.00	5,850.00	31%
10		Sub-Total	185,483	14,529.81	77,511.77	107,971.23	42%
11	1210	Retirement	14,159	1,090.39	5,988.97	8,170.03	42%
12	1220	OASDI	14,189	1,029.59	5,519.99	8,669.01	39%
13	1230	Insurance	31,986	2,556.01	12,780.05	19,205.95	40%
14	1240	Worker's Comp.	1,388	0.00	694.00	694.00	50%
15	1250	Unemployment	490	0.00	0.00	490.00	0%
16		Sub-Total	62,212	4,675.99	24,983.01	37,228.99	40%
17		<b>TOTAL</b>	<b>247,695</b>	<b>19,205.80</b>	<b>102,494.78</b>	<b>145,201.22</b>	<b>41%</b>
18							
19	<b>SERVICES &amp; SUPPLIES</b>						
20	2005	Ad/Leg	1,000	460.81	1,512.28	-512.28	151%
21	2022	Bks/Subs	150	146.44	146.44	3.56	98%
22	2029	Bus Conf Exp	5,000	455.00	2,368.44	2,631.56	47%
23	2035	Educ/Trng	3,000	0.00	0.00	3,000.00	0%
24	2039	Empl Trans	1,000	0.00	236.32	763.68	24%
25	2051	Insurance	91,000	0.00	49,356.00	41,644.00	54%
26	2061	Memberships	9,815	0.00	10,920.00	-1,105.00	111%
27	2076	Office Sups	7,000	204.54	4,498.27	2,501.73	64%
28	2081	Postage	1,000	0.00	46.35	953.65	5%
29	2085	Printing	500	0.00	378.20	121.80	76%
30	2197	Tele & Teleg	19,992	1,999.34	8,509.58	11,482.42	43%
31	2261	Office Equip Mtn	7,500	0.00	7,950.33	-450.33	106%
32	2275	Rents & Leases	10,940	432.18	5,262.58	5,677.42	48%
33	2332	Food Sups	600	152.54	316.87	283.13	53%
34	2444	Medical Supplies	2,000	0.00	181.83	1,818.17	9%
35	2505	Actg Svcs	28,900	1,940.00	10,200.00	18,700.00	35%
36	2531	Legal Svcs	10,000	0.00	2,126.00	7,874.00	21%
37	2591	Other Prof Svcs	60,962	708.29	4,450.76	56,511.24	7%
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	484.54	2,541.26	13,458.74	16%
42		<b>TOTAL</b>	<b>276,359</b>	<b>6,983.68</b>	<b>111,001.51</b>	<b>165,357.49</b>	<b>40%</b>
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46	4303	Office Equipment	0	0.00	0.00	0	0%
47		<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
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58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent-Sarah	74,304	5,718.76	30,581.06	43,722.94	41%
62	1110	Supervisor-Rachel	56,304	4,191.32	22,757.04	33,546.96	40%
63	1110	Office Assistant-Christine	48,398	3,686.00	13,822.60	34,575.40	29%
64	1122	Part Time	100,661	4,260.01	21,343.15	79,317.85	21%
65	1122	Part Time Ases	68,440	7,790.76	26,264.80	42,175.20	38%
66		Sub-Total	348,107	25,646.85	114,768.65	233,338.35	33%
67	1210	Retirement	14,320	792.81	4,247.04	10,072.96	30%
68	1220	OASDI	26,630	1,918.15	8,677.34	17,952.66	33%
69	1230	Insurance	25,758	1,789.89	7,632.87	18,125.13	30%
70	1240	Worker's Comp	5,009	0.00	2,504.50	2,504.50	50%
71	1250	Unemployment	6,655	87.41	431.54	6,223.46	6%
72		Sub-Total	78,371	4,588.26	23,493.29	54,877.71	30%
73		TOTAL	426,478	30,235.11	138,261.94	288,216.06	32%
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	500	41.33	466.65	33.35	93%
79	2035	Educ/Trng	500	0.00	0.00	500.00	0%
80	2039	Empl Trans	1,000	0.00	669.32	330.68	67%
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	95.69	180.82	319.18	36%
84	2081	Postage	0	0.00	0.00	0.00	0%
85	2085	Printing	1,000	402.69	402.69	597.31	40%
86	2197	Tele & Teleg	0	0.00	0.00	0.00	0%
87	2275	Rents & Leases	0	0.00	0.00	0.00	0%
88	2314	Clothing	4,000	0.00	0.00	4,000.00	0%
89	2332	Food	2,000	49.97	593.90	1,406.10	30%
90	2444	Med Svcs	1,500	30.00	440.71	1,059.29	29%
91	2591	Other Prof Svcs	4,000	670.12	2,712.82	1,287.18	68%
92	2851	Rec Svcs	5,000	333.50	1,085.76	3,914.24	22%
93	2852	Rec Svcs	9,000	1,042.22	2,466.31	6,533.69	27%
94	2871	Transportation	0	0.00	0.00	0.00	0%
95	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
96			29,300	2,665.52	9,318.98	19,981.02	32%
97							
98	4303	Office Equipment	0	0.00	0.00	0.00	0%
99			0	0.00	0.00	0.00	0%
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115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	<b>MAINTENANCE</b>						
117	<b>SALARIES &amp; BENEFITS</b>						
118	1110	Superintendent-Scott	77,988	6,002.16	32,991.88	44,996.12	42%
119	1110	Supervisor - Sergio	62,028	4,774.46	26,239.53	35,788.47	42%
120	1110	Facility Mtnc Sprv.- Sean	70,008	300.87	24,528.22	45,479.78	35%
121	1110	Mtnc Wkr-Eric	11,602	3,320.62	8,281.55	3,320.45	71%
122	1110	Mtnc Wkr-Rodney	43,128	3,320.62	18,243.41	24,884.59	42%
123	1110	Mtnc Wkr-Steve	39,156	3,015.08	16,562.94	22,593.06	42%
124	1110	Mtnc Wkr-Barry	39,156	2,739.09	16,590.80	22,565.20	42%
125	1110	Mtnc Wkr-Eric/Rodger	39,156	3,981.30	5,508.84	33,647.16	14%
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	15,000	952.00	5,642.00	9,358.00	38%
129		<b>Sub-Total</b>	<b>397,222</b>	<b>\$ 28,406.20</b>	<b>154,589.17</b>	<b>242,632.83</b>	<b>39%</b>
130	1210	Retirement	30,578	1,634.64	10,123.74	20,454.26	33%
131	1220	OASDI	30,388	2,131.51	11,332.99	19,055.01	37%
132	1230	Insurance	103,288	8,802.99	29,733.35	73,554.65	29%
133	1240	Worker's Comp.	29,760	0.00	14,880.00	14,880.00	50%
134	1250	Unemployment	2,450	102.89	368.29	2,081.71	15%
135		<b>Sub-Total</b>	<b>196,464</b>	<b>12,672.03</b>	<b>66,438.37</b>	<b>130,025.63</b>	<b>34%</b>
136		<b>TOTAL</b>	<b>593,686</b>	<b>41,078.23</b>	<b>221,027.54</b>	<b>372,658.46</b>	<b>37%</b>
137	<b>SERVICES &amp; SUPPLIES</b>						
138	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
139	2035	Educ/Trng	500	0.00	0.00	500.00	0%
140	2039	Empl Trans	350	0.00	61.60	288.40	18%
141	2061	Memberships	300	0.00	0.00	300.00	0%
142	2076	Office Sups	300	154.04	347.82	-47.82	116%
143	2104	Agri/Hort	2,000	0.00	93.37	1,906.63	5%
144	2111	Bldg Mtnc Svc	2,000	0.00	1,278.12	721.88	64%
145	2112	Bldg Mtnc Sups	7,500	254.23	2,958.74	4,541.26	39%
146	2122	Chem Sups	4,000	0.00	0.00	4,000.00	0%
147	2131	Elec Sys SVC	4,000	0.00	0.00	4,000.00	0%
148	2132	Elec Sys Sup	2,000	0.00	0.00	2,000.00	0%
149	2142	Land Imp Sup	17,000	0.00	5,700.41	11,299.59	34%
150	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
151	2162	Paint Sups	2,000	224.04	286.45	1,713.55	14%
152	2168	Plumbing Sups	4,000	0.00	3,250.31	749.69	81%
153	2191	Electricity	42,000	2,130.62	15,081.59	26,918.41	36%
154	2192	Natural Gas	3,000	-1.41	200.16	2,799.84	7%
155	2193	Refuse	9,000	525.14	2,204.73	6,795.27	24%
156	2195	Sewage	5,500	-39.89	1,946.75	3,553.25	35%
157	2197	Tele/Teleg	2,000	164.73	840.77	1,159.23	42%
158	2198	Water	92,000	8,135.93	61,669.77	30,330.23	67%
159	2205	Auto Mtnc Svc	12,000	255.03	1,547.28	10,452.72	13%
160	2206	Auto Mtnc Sup	0	0.00	0.00	0.00	0%
161	2211	Constr Equip Svc	7,500	0.00	1,134.11	6,365.89	15%
162	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
163	2226	Expend Tools	3,000	0.00	1,085.51	1,914.49	36%
164	2236	Fuels & Lubes	14,000	0.00	4,322.34	9,677.66	31%
165	2275	Rents & Leases	9,000	393.13	3,489.57	5,510.43	39%
166	2281	Shop Equip Svc	1,200	0.00	0.00	1,200.00	0%
167	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
168	2292	Other Equip	7,000	-1,564.92	4,283.04	2,716.96	61%
169	2314	Clothing	2,200	624.68	819.11	1,380.89	37%
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	1,771.33	5,768.12	10,231.88	36%
174	2444	Medical Sup	300	0.00	0.00	300.00	0%
175	2591	Other Prof Svc	70,000	4,463.00	22,411.39	47,588.61	32%
176	2898	Other Oper Exp	100	0.00	0.00	100.00	0%
177		<b>TOTAL</b>	<b>341,750</b>	<b>17,489.68</b>	<b>140,781.06</b>	<b>200,968.94</b>	<b>41%</b>
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180	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
181	<b>FIXED ASSETS</b>						
182	4201	Building Improvement	75,000	0.00	0.00	75,000.00	0%
183	4202	Structures & Imp	272,500	664.22	9,672.08	262,827.92	4%
184	4303	Other Equip	0	0.00	0.00	0.00	0%
185			<b>347,500</b>	<b>664.22</b>	<b>9,672.08</b>	<b>337,828</b>	<b>0%</b>
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229	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
230		<u>DISTRICT TOTALS</u>					
231		<u>SALARIES &amp; BENEFITS</u>					
232	1110	FULL TIME SALARIES	738,211	47,912.79	290,969.64	447,241.36	39%
233	1122	PART TIME SALARIES	192,601	13,002.77	55,899.95	136,701.05	29%
234	1210	RETIREMENT	59,057	3,517.84	20,359.75	38,697.25	34%
235	1220	OASDI	71,207	5,079.25	25,530.32	45,676.68	36%
236	1230	INSURANCE	161,032	13,148.89	50,146.27	110,885.73	31%
237	1240	WORKER'S COMP	36,157	0.00	18,078.50	18,078.50	50%
238	1250	UNEMPLOYMENT	9,595	190.30	799.83	8,795.17	8%
239	1000	<b>SALARIES/BENEFITS</b>	<b>1,267,859</b>	<b>90,519.14</b>	<b>461,784.26</b>	<b>806,074.74</b>	<b>36%</b>
240							
241		<u>SERVICES &amp; SUPPLIES</u>					
242	2005	AD/LEGAL NOTICE	1,000	460.81	1,512.28	-512.28	151%
243	2022	BOOKS/SUBS	150	146.44	146.44	3.56	98%
244	2029	BUS/CONF EXP	5,500	496.33	2,835.09	2,664.91	0%
245	2035	EDUC/TRNG	4,000	0.00	0.00	4,000.00	0%
246	2039	EMPLOY TRANS	2,350	0.00	967.24	1,382.76	0%
247	2051	INSURANCE	91,000	0.00	49,356.00	41,644.00	54%
248	2061	MEMBERSHIPS	10,415	0.00	11,220.00	-805.00	108%
249	2065	FILM SVC	0	0.00	0.00	0.00	0%
250	2076	OFFICE SUPS	7,800	454.27	5,026.91	2,773.09	64%
251	2081	POSTAGE	1,000	0.00	46.35	953.65	5%
252	2085	PRINTING	1,500	402.69	780.89	719.11	52%
253	2104	AGRI/HORT	2,000	0.00	93.37	1,906.63	5%
254	2111	BLDG MTNC SVC	2,000	0.00	1,278.12	721.88	64%
255	2112	BLDG MTNC SUP	7,500	254.23	2,958.74	4,541.26	39%
256	2122	CHEM SUPS	4,000	0.00	0.00	4,000.00	0%
257	2131	ELEC MTNC SVC	4,000	0.00	0.00	4,000.00	0%
258	2132	ELEC MTNC SUP	2,000	0.00	0.00	2,000.00	0%
259	2142	LAND IMP SUP	17,000	0.00	5,700.41	11,299.59	34%
260	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
261	2162	PAINTING SUPS	2,000	224.04	286.45	1,713.55	14%
262	2168	PLUMBING SUPS	4,000	0.00	3,250.31	749.69	81%
263	2191	ELECTRICITY	42,000	2,130.62	15,081.59	26,918.41	36%
264	2192	NATURAL GAS	3,000	-1.41	200.16	2,799.84	7%
265	2193	REFUSE	9,000	525.14	2,204.73	6,795.27	24%
266	2195	SEWAGE	5,500	-39.89	1,946.75	3,553.25	35%
267	2197	TELE/TELEG	21,992	2,164.07	9,350.35	12,641.65	43%
268	2198	WATER	92,000	8,135.93	61,669.77	30,330.23	67%
269	2205	AUTO MTNC SVC	12,000	255.03	1,547.28	10,452.72	13%
270	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
271	2211	CONSTR EQUIP SVC	7,500	0.00	1,134.11	6,365.89	15%
272	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
273	2226	EXPEND TOOLS	3,000	469.66	1,085.51	1,914.49	36%
274	2236	FUELS / LUBES	14,000	0.00	4,322.34	9,677.66	31%
275	2261	OFF EQUIP MTNC	7,500	0.00	7,950.33	-450.33	106%
276	2275	RENTS/LEASES	19,940	825.31	8,752.15	11,187.85	44%
277	2281	SHOP EQUIP SVCS	1,200	0.00	0.00	1,200.00	0%
278	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
279	2292	OTHER EQUIP SUPS	7,000	-1,564.92	4,283.04	2,716.96	61%
280	2314	CLOTHING	6,200	624.68	819.11	5,380.89	13%
281	2321	CUST SVC	0	0.00	0.00	0.00	0%
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286	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
287	2322	CUST SUP	16,000	1,771.33	5,768.12	10,231.88	36%
288	2332	FOOD SUPS	2,600	202.51	910.77	1,689.23	35%
289	2444	MED SUPS	3,800	30.00	622.54	3,177.46	16%
290	2505	ACCOUNT SVC	28,900	1,940.00	10,200.00	18,700.00	35%
291	2531	LEGAL SVC	10,000	0.00	2,126.00	7,874.00	21%
292	2591	OTHER PROF SVCS	134,962	5,841.41	29,574.97	105,387.03	22%
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	5,000	333.50	1,085.76	3,914.24	22%
296	2852	RECREATION SUP	9,000	1,042.22	2,466.31	6,533.69	27%
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	484.54	2,541.26	13,558.74	16%
300	2000	SERVICES/SUPPLIES	647,409	27,138.88	261,101.55	386,307.45	40%
301							
302	FIXED ASSETS						
303	4201	Building IIM	75,000	0.00	0.00	75,000.00	0%
304	4202	STRUCT & IMP	272,500	664.22	9,672.08	262,827.92	0%
305	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
306	4000	FIXED ASSETS	347,500	664.22	9,672.08	337,828	0%
307							
308							
309	1000	SALARIES & BENE	1,267,859	90,519.14	461,784.26	806,074.74	36%
310							
311	2000	SERVICES & SUPP	647,409	27,138.88	261,101.55	386,307.45	40%
312							
313	4000	FIXED ASSETS	347,500	664.22	9,672.08	337,828	0%
314							
315		CONTINGENCY	200,000	0.00	8,100.00	191,900.00	0%
316			0				
317		RESERVE	286,927	0.00	0.00	0.00	0%
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320		TOTAL	2,749,695	118,322.24	740,657.89	1,722,110	27%
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	A	B	C	D	E	F	G
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT - CHERRY BLOSSOM PARK</b>					
2		<b>EXPENDITURE REPORT NOVEMBER 2021</b>					
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	8,608	0.00	5,798.92	2,809.08	67%
10		<b>TOTAL</b>	<b>10,263</b>	<b>0.00</b>	<b>7,453.92</b>	<b>2,809.08</b>	<b>73%</b>
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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	<b>MAINTENANCE</b>						
60	<b>SALARIES &amp; BENEFITS</b>						
61	1110	Mtnc Wkr-	31,526	0.00	9,961.86	21,564.14	32%
62	1122	PT Wkr-Seasonal	12,500	0.00	3,864.00	8,636.00	31%
63		<b>Sub-Total</b>	<b>44,026</b>	<b>\$ -</b>	<b>13,825.86</b>	<b>30,200.14</b>	<b>31%</b>
64	1210	Retirement	2,522	0.00	796.95	1,725.05	32%
65	1220	OASDI	3,368	0.00	1,057.66	2,310.34	31%
66	1230	Insurance	5,640	0.00	1,891.86	3,748.14	34%
67	1240	Worker's Comp.	3,100	0.00	1,000.20	2,099.80	32%
68	1250	Unemployment	490	0.00	38.81	451.19	8%
69		<b>Sub-Total</b>	<b>15,120</b>	<b>0.00</b>	<b>4,785.48</b>	<b>10,334.52</b>	<b>32%</b>
70		<b>TOTAL</b>	<b>59,146</b>	<b>0.00</b>	<b>18,611.34</b>	<b>40,534.66</b>	<b>31%</b>
71	<b>SERVICES &amp; SUPPLIES</b>						
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	0.00	350.00	1,050.00	25%
76	2191	Electricity	900	48.24	238.85	661.15	27%
77	2193	Refuse	1,200	0.00	0.00	1,200.00	0%
78	2198	Water	24,000	0.00	19,241.91	4,758.09	80%
79	2205	Auto Mtnc Svc	600	0.00	0.00	600.00	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	2,000	0.00	500.00	1,500.00	25%
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	0.00	0.00	250.00	0%
86	2314	Clothing	200	0.00	0.00	200.00	0%
87	2444	Medical Supplies	100	0.00	0.00	100.00	0%
88	2591	Other Prof Svc	262	0.00	210.00	52.00	80%
89		<b>TOTAL</b>	<b>33,062</b>	<b>48.24</b>	<b>20,540.76</b>	<b>12,521.24</b>	<b>62%</b>
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91							
92	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
93	<b>FIXED ASSETS</b>						
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	0	0.00	0.00	0.00	0%
97			0	0.00	0.00	0.00	0%
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113	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
114		<b>DISTRICT TOTALS</b>					
115		<b>SALARIES &amp; BENEFITS</b>					
116	1110	FULL TIME SALARIES	31,526	0.00	9,961.86	21,564.14	32%
117	1122	PART TIME SALARIES	12,500	0.00	3,864.00	8,636.00	31%
118	1210	RETIREMENT	2,522	0.00	796.95	1,725.05	32%
119	1220	OASDI	3,368	0.00	1,057.66	2,310.34	31%
120	1230	INSURANCE	5,640	0.00	1,891.86	3,748.14	34%
121	1240	WORKER'S COMP	3,100	0.00	1,000.20	2,099.80	32%
122	1250	UNEMPLOYMENT	490	0.00	38.81	451.19	8%
123	1000	<b>SALARIES/BENEFITS</b>	<b>59,146</b>	<b>0.00</b>	<b>18,611.34</b>	<b>40,534.66</b>	<b>31%</b>
124							
125		<b>SERVICES &amp; SUPPLIES</b>					
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	350.00	1,050.00	25%
131	2191	ELECTRICITY	900	48.24	238.85	661.15	27%
132	2193	REFUSE	1,200	0.00	0.00	1,200.00	0%
133	2198	WATER	24,000	0.00	19,241.91	4,758.09	80%
134	2205	Auto Mtnc Svc	600	0.00	0.00	600.00	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	2,000	0.00	500.00	1,500.00	25%
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	0.00	0.00	250.00	0%
141	2314	Clothing	200	0.00	0.00	200.00	0%
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	8,608	0.00	6,008.92	2,599.08	70%
145	2000	<b>SERVICES/SUPPLIES</b>	<b>43,325</b>	<b>48.24</b>	<b>27,994.68</b>	<b>15,330.32</b>	<b>65%</b>
146							
147		<b>FIXED ASSETS</b>					
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	<b>FIXED ASSETS</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
152							
153							
154	1000	<b>SALARIES &amp; BENE</b>	<b>59,146</b>	<b>0.00</b>	<b>18,611.34</b>	<b>40,534.66</b>	<b>31%</b>
155							
156	2000	<b>SERVICES &amp; SUPP</b>	<b>43,325</b>	<b>48.24</b>	<b>27,994.68</b>	<b>15,330.32</b>	<b>65%</b>
157							
158	4000	<b>FIXED ASSETS</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
159							
160		<b>CONTINGENCY</b>	<b>33,905</b>	<b>0.00</b>	<b>0.00</b>	<b>33,905.00</b>	<b>0.00</b>
161			0				
162		<b>RESERVE</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
163							
164							
165		<b>TOTAL</b>	<b>136,376</b>	<b>48.24</b>	<b>46,606.02</b>	<b>89,770</b>	<b>34%</b>
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