

## NORTH HIGHLANDS RECREATION AND PARK DISTRICT

Regular Meeting of the Board of Directors  
December 8, 2022, 6:30 p.m. – District Office – Regular Meeting  
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 October 13, 2022
  - B. New Board Member: Oath of Office
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. Sierra Creek Park Design update
  - B. Master Plan Update
  - C. Park and Facility Maintenance Report
  - D. 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**
  - A. There is no unfinished business.

**10. NEW BUSINESS**

- A. 2023 Board of Director Officer Elections Calendar Year  
Board action to elect board officer for the 2023 Calendar year.
- B. District Full-time Employee Compensation Adjustment Request  
Board discussion on Full-time Employee Compensation Adjustment Request. Advisory only.
- C. Proposed Board Agenda Formatting Changes  
Board discussion on the proposed Board Agenda formatting changes.
- D. District Audit Year-Ended June 30, 2022  
Board discussion/action to consider approval of the Draft Audit for Year-Ending 2022 as the Final Audit. The Audit will be presented by the Chair of Budget Finance & Audit Committee.

**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 January 12, 2023 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: October 13, 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, Crystal Harding, Veya Cummings

Members Absent: Vladimir Valin

Staff Present: Larry Mazzuca, Administrator  
Scott Graham, Park Superintendent  
Rachel Robertson, Recreation Superintendent  
Terri Smith, Administrative Service Manager  
Kayla Thayer, Recreation Supervisor  
Christopher Kersevan, Recreation Coordinator  
Evonne Luu, Office Assistant

Guests Present: April Andrews

**CALL MEETING TO ORDER:**

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

**APPROVAL OF MINUTES:**

**10/1/22**

Motion by Board Member Reynolds, seconded by Board Member Cummings, that the Board of Directors approve the Minutes of the Regular Meeting of October 13, 2022.

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

**CHAIRPERSON'S REPORT:**

None

**COMMENTS FROM BOARD MEMBERS:**

Board Member Reynolds stated that he went to the Ridgepoint Mini Event which it went well.

Board Member Harding wanted to highlight National Bully Prevention Month and Hispanic Heritage Month.

Board Member Harding stated that she is excited about the District's event on Saturday. She also stated that she was super excited about the Pee Wee Basketball, her son had a great time. She stated that her daughter signed up for Volleyball, second session.

Board Member Harding, shouted out for "Volleyball Team Unsure", she stated that her team has not won a game yet, but they are having a great time.

Board Member Harding stated her son signed up to do Community Service, she stated that she went to five different parks to pick trash and there was none, kudos to the Park Maintenance Staff.

Board Member Cummings stated she is on the Board of her son's Little League and talked about their Community Day picking up trash around the parks and was going to pick Freedom Park, but it looks like they will have to come up with something else since the parks are so clean. She stated that her son Lincoln is so bum that he will miss Saturday's Halloween event, he has a game that day.

#### **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 – Under New Bus.

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

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

Administrator Mazzuca discussed his report on "District Audit" – Board and Budget, Finance and Audit Committee:

- CLA continues to complete the 2021 District audit.
- Administrator Mazzuca stated that the Budget, Finance and Audit Committee is scheduled to review the draft audit Tuesday, November 15<sup>th</sup>, at 5:00 p.m.
- The final audit will be placed on the December 8<sup>th</sup> Board Meeting for Board approval.

#### **Oral Report by Park Superintendent Scott Graham:**

- Scott updated the Board on Ridgepoint swing and why it had to be removed:
  - Park neighbors provided the District with photos on how the play equipment was being miss used by older kids.
  - There was concern that if it was not removed, someone could be injured.
  - Scott stated that due to safety concerns, the equipment was removed. Staff is working with the playground designer to find a solution.
- Scott updated the Board on Chardonnay Park playground:
  - Staff continues to work with the playground installer to get the remaining equipment delivered and installed.
- Scott updated the Board on Capehart Gym Project:
  - Basketball hoops will be installed within the next several days as will the bleachers.
  - Wall Pads will be installed in November.
  - The floors will be getting a little paint touch up with some color in November.
  - Community Center HVAC will be replaced in December.
- Scott gave a quick updated on the project of installing camera at Freedom Park.
  - The project budget of \$30,000 had to be expanded to \$40,000 as the park required 30 cameras to ensure adequate coverage of the 20 acre park. Additionally, it was determined that undergrounding the wires was preferable to placing the wires overhead.

Oral Report by Recreation Superintendent Rachel Robertson:

- Rachel introduced the new recreation staff recently hired by the District. The new staff included Chris Kersevan, Recreation Coordinator and Kayla Thayer, Recreation Supervisor.
- Rachel indicated that the district website recorded over 26,200 views the previous month which was well above expectations.
- Due to increasing transportation costs, staff needed to review planned future senior trips; however, the trip scheduled for Thunder Valley will take place.
- The Halloween Event last Saturday and was great with approximately 400-500 in attendance. The community support was fantastic with the District receiving more than 330 donated pumpkins and cash donations by the East Sacramento Rotary and Kiwanis Club. Additionally, Bay Alarm donated cash, WinCo donated pumpkins and, Pat Williams also donated \$100 cash to the event. We are extremely grateful to the outpouring of community support!
- Rachel indicated that T.R.U.S.D. are going to sponsor camps put on by the district in the coming year. They are also interest in sponsoring Twin River kids to sign-up for some of our programs.
- The District and Center Joint Unified School District will partner with an after school program to be held at Capehart Gym. CUSD is in the process of finalizing the contact. The plan is to start the after school program in January 2023.

**CORRESPONDENCE:**

None

**COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS**

Community member April Andrews had a few questions and comments for the Board and staff.

- She stated that the lights are out in front of the District office and have been out for over a year or more. She hoped that they will be repaired soon.
- She expressed concerns about watering at the track behind the District's office as the overwatering is causing most of the ground to become mud.
- She expressed concern about the turf or lack of – conditions at Strizek Park.

Park Superintendent Scott Graham explained to Ms. Andrews know that the property in front of the District's office and the track belongs to T.R.U.S.D. and is part of F.C. Joyce School. Scott would contact the school district and advise them of these issues. Scott also explained that due to the current drought conditions, many of the District's parks are in poor condition due to severe water restrictions. This is specifically true of Strizek Park.

**UNFINISHED BUSINESS**

None

**NEW BUSINESS**

- A. Board of Directors Authorizing the District Administrator to Enter into a Contract With O'Dell Engineering for the Park and Recreation Facility Master Plan  
Administrator Mazzuca discussed the firm selection process and his recommendation for the District to enter into a contract with O'Dell Engineering to develop the new Park and Recreation Facility Master Plan.

**10/2/22**

Motion by Board Member Harding, seconded by Board Member Cummings, that the Board of Directors approve staff recommendation for authorizing the Administrator to enter into a Contract Agreement with O'Dell Engineering for the purpose of developing the District's Park and Recreation Facilities Master Plan in the amount of \$107,310.

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

**B. Board of Directors Authorizing the District Administrator to Enter into a Contract With O'Dell Engineering for the Purpose of Designing Sierra Creek Park**

Administrator Mazzuca discussed the interview and firm selection process for the design of Sierra Creek Park. His recommendation is that the District select O'Dell Engineering, Modesto California, to design the new park in the contract amount of \$496,160.

**10/3/22**

Motion by Board Member Reynolds, seconded by Board Member Cummings, that the Board of Directors approve staff recommendation for authorizing the Administrator to enter into a Contract Agreement with O'Dell Engineering for the purpose of designing Sierra Creek Park, including Tasks 1-7 in the amount of \$496,160.

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

**C. Proposed Changes to District's Policies**

Administrator Mazzuca talked about his report on the proposed changes for policy #2110.11 on Administrative Leave, Policy #2120.6 on Consolidations of FT Employee Vacation Years of Service, and the Policy #4070.4 on approving the new Recreation Position, Job Description, and the new salary schedule.

**10/4/22**

Motion by Board Member Cummings, seconded by Board Member Harding, that the Board of Directors approve staff's recommendation for the proposed changes as described in Policy No. 2110.11(Administrative Leave), Policy No. 2120.6 (Consolidations of FT Employee Vacation Years of Service), and Policy No. 4070.4 (Approval of Position Descriptions and Salary Schedules).

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

**PAYMENT OF BILLS**

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

**10/5/22**

Motion made by Board Member Reynolds, seconded by Board Member Cummings, that the Board of Directors approve September's GF payment of the bills.

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

**10/6/22**

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

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

**ADJOURNMENT**

Chairperson Williams adjourned the meeting at 7:21 p.m.

**DATE, TIME, AND PLACE OF MEETING**

The next regular meeting of the Board of Directors will be on October 13, 2022, 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: Larry Mazzuca, Administrator

DATE: December 8, 2022

SUBJECT: New Board Member: Oath of Office



BACKGROUND

The North Highlands Recreation and Park District has a five-member Board of Directors. The five board seats are filled through an election process by the citizens of the North Highlands Recreation and Park District. Elections are held on an “every-other” year basis, with two seats available on one election date and three seats on the other.

For the November 8, 2022 election, the District had two vacancies on the board. Incumbent Pat Williams declared his intention to run for another four-year term on the board; however, incumbent Vladi Valin made a decision not to run again. Challenger Joanna McVay declared her candidacy to fill one of the two seats on the board. Because Mr. Williams and Ms. McVay were the only two candidates who completed and turned in their election paperwork prior to the deadline date, the county declared that they would fill the two vacant positions on the board without the need for the district to hold an election.

Per county election code, when the number of challengers does not exceed the number of vacant seats, an election is no longer required. Both candidates will fill both vacant seats on the board effective December 8, 2022. Their four-year term of office will run through November 2026.

DISCUSSION

Joanna McVay and Pat Williams will be sworn into office on December 8, 2022 by the District’s Administrator. Once sworn in, both will immediately assume their positions on the board.

RECOMMENDATION

Advisory only. There is no action required of the Board of Directors.



# OATH OF OFFICE

STATE OF CALIFORNIA:

COUNTY OF SACRAMENTO:

For the office of Board of Directors

North Highlands Recreation and Park District

I, Joanna McVay

do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign, and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will and faithfully discharge the duties upon which I am about to enter.

Joanna McVay

Subscribed and sworn in before me, this 8<sup>th</sup> day of December 2022.

Larry Mazzuca, District Administrator

# OATH OF OFFICE

STATE OF CALIFORNIA:

COUNTY OF SACRAMENTO:

For the office of Board of Directors

North Highlands Recreation and Park District

I, Pat Williams

do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign, and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will and faithfully discharge the duties upon which I am about to enter.

Pat Williams

Subscribed and sworn in before me, this 8<sup>th</sup> day of December 2022.

Larry Mazzuca, District Administrator

NORTH HIGHLANDS RECREATION AND PARK DISTRICT


BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: December 8, 2022

SUBJECT: Sierra Creek Park Design (Update)  
Park and Recreation Facility Master Plan (Update)



Because I missed approximately 7-8 day's work due to the holidays and illness, I will need additional time to update the Board on the two projects listed above. I will present both project updates to the Board at the December 8, 2022 regular board meeting.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Larry Mazzuca, District Administrator  
From: Scott Graham, Parks and Facilities Superintendent  
Date: December 8, 2022  
Subject: Parks/Facilities Report

PARK MAINTENANCE UPDATE:

- Several clean-up projects were completed in November. At the Office Complex and the Capehart gymnasium complex roof gutters were cleared of debris after the first rain of the fall. At Strizek and Planehaven parks many tree branches were removed after high winds knocked them to the ground. Finally, tree leaves were raked and blown into piles then vacuumed into the dump trailer for removal at multiple facilities.
- Irrigation systems at all parks were turned off for the winter.
- Bollards were repaired or removed at Ridgepoint and Larchmont parks.
- Swing seats have been repeatedly damaged at Larchmont Park. It appears that unknown subjects are allowing their dogs to chew on the swing seats and tot bucket seats, rendering them dangerous and unusable. The swings were removed as safety hazards and replacements have been ordered.
- A one-inch coupler was replaced at Freedom Park after being damaged.
- Weekly mowing, edging, trimming and pruning of all District parks and facilities, including the streetscapes at Elverta Park housing community.

FACILITY MAINTENANCE UPDATE:

- A new floor scrubber was purchased to clean the resurfaced gymnasium floor at Capehart. The entire maintenance team was trained in the use of the new machine.

INCIDENT/ACCIDENT REPORT UPDATE:

- No incident/accident reports were filed in November.

## CAPEHART AND CHARDONNAY PARK PROJECT UPDATES

After much delay due to missing parts and hardware, the construction of the Chardonnay Park play structure has been completed. The construction crew completed the installation in early November. A contractor then spent one day redistributing approximately 20 yards of soil, sand and old engineered wood fiber chips to fill in low spots and create a smooth surface. Lastly, 200 yards of new engineered wood fiber was blown in to create a safe and approved play area surface. Temporary fencing was removed on November 22 and the park was open for use by the residents of that neighborhood. The Capehart Gymnasium renovation project is also complete. Installation of new wall pads took place on November 22 and floor touch up painting was completed November 30.



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: 2022-11-01 to 2022-11-30**

**Summary of enforcement actions**

	Park Hours:	0
	Drugs:	1
	Weapons:	0
	Alcohol:	0
NTA Issued: <b>10</b>	Animals:	0
	Vehicle Code:	7
	Probation Violation:	0
	Other:	2
	Drugs:	
	Weapons:	
Onsite Arrests:	Assault/Battery:	
	Sex Crimes:	
	Theft:	
	Probation Violation:	
	Other:	
Calls For Service:		2
Parking Citations:		7
Warrant Arrests:		1
DUI Arrests:		0
Stolen Vehicles:		1
Warnings Issued:		6

# NORTH HIGHLANDS RECREATION AND PARK DISTRICT

## BOARD AGENDA

TO: Larry Mazzuca, Administrator  
FROM: Rachel Robertson, Recreation Superintendent  
DATE: December 8<sup>th</sup>, 2022  
SUBJECT: Recreation Division Report

### Youth Programs

- Fall Break Camp has been a successful program back with 25 participants.
- Participants engaged in fall activities, crafts, experiments, and lots of play!
- Youth Basketball & Youth Volleyball Skills & Drills finished the first weekend of November.
- The Before & After School Program in partnership with Center Joint Unified School District contract has officially been signed off!
- The Center Joint Unified School District program will begin on January 9<sup>th</sup> with a Before and After School component. This program will serve 24 students of Dudley Elementary and will offer consistent recreation hours again for the P.T. staff.
- Staff are excited to utilize Capehart gym more frequently, and hope to continue to build a strong relationship with CJUSD!

### Adult Programs

- Adult Volleyball for the Fall season finished.
- Adult Volleyball for the Winter season will have an early start and will begin late November with 5 team enrolled.
- Staff contracted with an Adult Art instructor to teach a directed paint night. Although the group was small, it hit the minimum participants needed, and participants seemed to enjoy the program! This is the first contractor back with NHRPD since 2020!

### Senior Programs

#### Bingo

- Bingo continues to average about 25 – 30 participants.

#### Harvest Time

- Harvest Time averaged about 22 participants.
- Harvest Time hosted their annual Thanksgiving lunch. NHRPD purchased the turkey and participants brought sides to share.
- The Thanksgiving celebration included themed Bingo and word scramble.

#### Senior Movies

- November movies were “The Devil Wears Prada” “The Monty Python and The Holy Grail”
- A movie suggestion form has been added at the sign-in for all senior programs.

#### Field Trips

- Unfortunately, the first senior field trip to the casino was cancelled due to 0 enrollment. However, staff have already received 1 enrollment for the February winter field trip.
- Staff are planning future trips in either the district van or renting a 12-passenger van that staff drive.
- Staff are also researching potentially partnering with another local Parks & Recreation agency for senior trips to try to reduce transportation cost.

### Rentals

- Capehart Gym: 7
- Community Center: 9
- Freedom Park: 0 – off season
- Recreation Center: 2
- Ridgepoint Gym: 0

### Community Resources

- Sacramento County used our building for two dates for COVID-19 and flu vaccines.
- Supervisor Desmond requested and used our Community Center for a community meeting on their homeless initiative.
- The North Highlands Christian Food Ministry in partnership with Sacramento County hosted a Food Drive and used our parking lot for the drive-thru event. They provided 200 families with food boxes + a \$15 gift card for various grocery stores to purchase a turkey.

### Special Events

- Staff hosted a mini event in the Recreation Center in partnership with Mad Science of Sacramento Valley.
- The event was 2 hours long and staff hosted 2 science experiment booths + an information booth.
- Mad Science performed a 30-minute science show.
- Staff are gearing up for the very busy December season with FOUR holiday events.
- We want to take the time to thank the following donors for our holiday events: Raleys (Antelope), Starbucks (N. Highlands & Antelope), Cal Expo Imaginarium, Downtown Sac Ice Rink, Safeway (Sacramento), Rotary Club of East Sacramento, Patrick Williams, Food Maxx (N. Highlands), Grocery Outlet (Antelope)

### Marketing

- Staff launched Winter programs (December – February) on November 1<sup>st</sup>.
- Over 800 postcards went out to constituents from our registration database.
- 350 Recreation Guides were ordered and are available at our facilities, and will be heavily distributed at programs and events.
- Over 6,000 program and event flyers went out to Twin Rivers School District.
- Our social media has gained consistent attraction recently since the launch of our internal social media marketing calendar!

### Miscellaneous

- NHRPD has used Active Net for our registration system since 2015. At the time it was set-up, NHRPD was taking on part of the credit card processing fee and the technical fees (use of the registration program).
- When customers register online, the technical fee is fully applied to the customer but NHRPD still takes a partial hit on the credit card processing fee.
- Starting January 1, all processing fees + technical fees will go to the customer (6.4%). The only exception is when we take registration in-person, and the only exception of that is building rentals.
- After extensive research from other Parks & Recreation agencies, all registration systems have processing fees so Active Net is not the exception.





NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: December 8, 2022

SUBJECT: 2023 Board of Director Officer Elections



During the December 8, 2022 regular board meeting, the Board of Directors will elect new board officers for the 2023 calendar year. Newly elected board officers will assume their new positions effective January 1, 2023.

**Current**

<u>2022 Board Officers</u>	<u>Officer Position</u>	<u>Term</u>
Pat Williams	Chairperson	January 1, 2022-December 31, 2023 *
Vice Chairperson	Beau Reynolds	January 1, 2022-December 31, 2022
Secretary	Crystal Harding	January 1, 2022-December 31, 2022

*\*On October 14, 2021, the Board of Directors, by unanimous vote, decided to extend Mr. William's term as Chairperson, for an additional two-year term through December 31, 2023. Mr. Williams will serve as Board Chairperson for 2022 and for 2023. A copy of the staff report requesting a temporary extension of Mr. William's term as Chairperson is attached.*

<u>2023 Board Officers</u>	<u>Officer Position</u>	<u>Term</u>
Pat Williams	Chairperson	January 1, 2023-December 31, 2023
Vacant	Vice Chairperson	January 1, 2023-December 31, 2023
Vacant	Secretary	January 1, 2023-December 31, 2023

According to Board Policy No. 4060.1, the Chairperson serves a 2-year term and the positions of Vice Chairperson and Secretary serve 1-year terms. Both the Vice Chairperson and Secretary positions are up for election on December 8, 2022.

Recommendation

Chairperson Williams will accept nominations for the positions of Vice Chairperson and Secretary.

Board Committee Assignments

2023 Board Committee assignments will be made by the Chairperson at the January 12, 2023 regular board meeting.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: October 14, 2021

SUBJECT: Board Policy No. 4060.1: Amend Current Policy to Allow Board Chairperson to Serve Beyond Current Term Limit of Two-Years – Temporary Amendment to Existing Policy

**BACKGROUND**

Board Policy No. 4060.1 states that the term of the Chairperson is limited to two-consecutive one year terms not to exceed two years total.

**DISCUSSION**

As the board is aware, there have been an abnormal number of recent board resignations in our district. From August 2020 to October 2021, a total of three board members have resigned (Zach Smith, Alan Matré and Max Semenenko).

In addition, since November 2020, there have been three newly elected board members and an appointment of a fourth board member (Vladi Valin), all of whom have less than one year of service in their capacity as Directors. With the recent resignation of Max Semenenko, the district will embark once again on its second recruitment in the past three months to fill another vacancy on the board.

Board Chairperson Pat Williams is keenly aware of these many changes affecting our board resulting from these resignations and the impact these changes are having on district operations and employee morale. Because of this, he asked that I place Board Policy No. 4060.1 on the agenda to determine if the remaining board members would be willing to agree to temporarily suspend a section of this policy that limits the term of the Chairperson to two years total. The proposed change would be to suspend the existing two year term limit for a period of time not to exceed two additional years. After two years, the current policy limiting the Chairperson term to two years would be reinstated.

**RECOMMENDATION**

Staff recommends that the Board of Directors temporarily suspend a provision of Policy No. 4060.1 limiting the Chairperson to two one year terms not to exceed two years total. The recommended change to this policy will allow the Chairperson to serve an additional two-year term of office for calendar years 2022 and 2023. In December 2023, this policy will revert back to the limit of two-consecutive one year terms not to exceed two years total as noted in current Policy No. 4060.1.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

**BOARD MEETING MINUTES**

**REGULAR MEETING OF THE BOARD OF DIRECTORS**

Date: October 14, 2021

Time: 5:30 p.m. – Sierra Creek Park Tour  
6:30 p.m. – Regular Meeting

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

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

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:

**CALL MEETING TO ORDER:**

Chairperson Williams called Sierra Creek Park Tour to order at 5:25 p.m.

**RECESSED**

5:46 p.m. Chairperson Williams announced for a short recess to return to the District Office.

**RE-CALL MEETING TO ORDER:**

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

**APPROVAL OF MINUTES:**

Board Member Harding stated that she emailed Administrator Mazzuca and Administrative Service Manager Kollorz during the meeting with her correction.

**10/1/21**

Motion by Board Member Reynolds seconded by Board Member Valin that the Board of Directors approves the amended Minutes of the Regular Meeting of September 9, 2021.

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

**CHAIRPERSON’S REPORT:**

Chairperson Williams stated he wanted to thank staff for the business cards.

**COMMENTS FROM BOARD MEMBERS:**

Board Member Crystal Harding stated that she is excited about the Saturday Halloween Extravaganza event.

**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

**ADMINISTRATOR’S REPORT:**

Oral report by Administrator Larry Mazzuca was presented with Board Comments and Questions:

- Larry briefly touch on a few of the items in his Administrator’s report:
  - State of California COVID Relief Application Submittal
  - State Park Grant Status – Proposition 68
  - Electronic Sign Board Photo will go up on the Website. If any Board Members would like a copy sent to them please let us know.
  - NHRPD Park Improvement Public Notification Cards.
  - Max Semenenko resignation letter from the Board and the timeline to fill the Board of Director’s vacancy.

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:

- Twin Rivers Unified School District Soccer Program will start next week.
  - Ten (10) teams
  - All games will be at Village Elementary School
- Halloween Extravaganza
  - Balloons
  - Bounce House
  - Costume parade
  - Games, crafts and activities

**CORRESPONDENCE:**

This is under new business.

**COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS**

None

**UNFINISHED BUSINESS**

None

**NEW BUSINESS**

A. Board Policy No. 4060.1: Amend Current Policy to Allow Board Chairperson to Serve Beyond Current Term Limit of Two Years – Temporary Amendment to Existing Policy

Administrator Mazzuca provided a brief background on Policy No. 4060.1. He recommends that the Board of Directors temporarily suspend this policy until December 2023, at this time this policy will revert back to the current Policy No. 4060.1.

**10/2/21**

Motion by Board Member Harding seconded by Board Member Valin that the Board of Directors approves staff recommendation on Policy No. 4060.1.

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

B. Board Policy No. 4060.1: Election of the Board Vice Chairperson

Chairperson Williams stated that the election of the Vice Chairperson will only be in effect through the December 2021 board meeting. The regular election of board officers for 2022 will take place December 9, 2021.

**10/3/21**

Motion by Chairperson Williams to nominate Board Member Reynolds for Vice Chairperson seconded by Board Member Valin.

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

C. Sacramento LAFCo Selection of Special District Commissioner for Office No. 7 and Alternate Special District Commissioner for Office No 6 & 7

**10/4/21**

Motion by Chairperson Williams to nominate from Ballot A, Commissioner – Office No.7 Michael Hanson from Arcade Creek Recreation & Park District and from Ballot B, Alternate Commissioner – for Offices No. 6&7 Charlea Moore (Incumbent) from Rio Linda Elverta Recreation and Park District second by Board Member Reynolds.

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

**PAYMENT OF BILLS**

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

**10/5/21**

Motion by Board Member Reynolds seconded by Board Member Valin that the Board of Directors approves payment of the District’s September 2021 bills.

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

**10/6/21**

Motion by Board Member Reynolds seconded by Board Member Valin that the Board of Directors approves payment of Cherry Blossom’s September 2021 bills.

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

**ADJOURNMENT**

Chairperson Williams adjourned the meeting at 7:17 p.m.

**DATE, TIME AND PLACE OF MEETING**

The next regular meeting of the Board of Directors will be on November 4, 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: Larry Mazzuca, Administrator

DATE: December 8, 2022

SUBJECT: District Full Time Employee Compensation Adjustment Request



**BACKGROUND**

On April 14, 2022 and again on May 3, 2022, staff presented the North Highlands Recreation and Park District's Board of Directors with a report addressing full time District employee compensation. The attached Compensation Study was prepared for the El Dorado Hills Community Services District (EDHCSD) by Creative Management Solutions. Because North Highlands RPD was a participant in the compensation study, we received a copy of the study for our District.

Since the NHRPD Board of Directors approved salary adjustments for all full time employees May 2022, three unexpected issues have occurred.

Salary Adjustments

Because the BOD took action to address District employee salary compensation in May 2022, many other districts who participated in the compensation study addressed their employee salary compensation issues "after" North Highlands. A resulting action was that the NHRPD Board's mid-tier placement on the comparable salary schedules to other districts was negated. As a result, many of the financial gains made by NHRPD employees were cancelled out when other district's granted their employees salary adjustments after NHRPD.

Inflation

Inflation over the course of the past 9-12 months has been approximately 9.4%. As a result, the salary "gains" made by most District employees have been offset by inflation. What many District employees viewed as a salary adjustment was no more than an inflation offset. So rather than receive a pay adjustment that would place NHRPD employees at the mid-tier range, many of the district employees still find their salaries at the lower 1/3<sup>rd</sup> of the surveyed recreation and park agencies.

Maintenance Workers

The compensation study was not kind to NHRPD Maintenance Workers. District MW's received on average a 2.4% salary adjustment last May. When compared to inflation of 9.4%, District MW's have seen the value of their salaries lose ground by approximately 7.0% (9.4% - 2.4%). What was first viewed as a 2.4% salary increase is actually a 7.0% salary decrease due to inflation.



**DISCUSSION**

Of immediate concern is the NHRPD Maintenance Workers salaries. Based upon inflation, District MW's have lost financial ground by approximately 7.0 percent. Additionally, several board members have voiced concern that regardless of the salary compensation study and inflation concerns, the District needs to substantially address MW salaries. If the BOD concurs, staff will return with a recommendation to address this specific issue, along with a recommendation, at the January 12, 2023 board meeting.

Additionally, staff is seeking guidance from the BOD regarding the remaining District full time employee salaries. As previously stated, much of the financial ground gained by District employees resulting from Board approved salary adjustments last May, have been wiped out due to extremely high inflation and compensation adjustments made by other districts after NHRPD's pay increases were approved by the BOD.

The BOD could direct staff to address all full time salaries, along with MW salary proposed adjustments, at the January 12 board meeting – or – the BOD could recommend that non-MW staff wait until next July to consider any future full time employee compensation adjustments.

**RECOMMENDATION**

The Board of Directors direct staff to prepare a recommendation to adjust the current salaries for full time Maintenance Workers as part of the January 12, 2022 regular board meeting; and, that the Board of Directors request that staff prepare future salary adjustments for all full time employees as part of the FY 2023-2024 budget cycle (July 1, 2023).

NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
BOARD AGENDA REPORT

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: April 14, 2022

SUBJECT: Classification and Compensation Study



BACKGROUND

Last fall, the El Dorado Hills Community Services District (EDHCS D) hired Creative Management Solutions (CMS) to develop a new Classification and Compensation Study for their district. There were eighteen participating agencies, which included thirteen special recreation and park districts, and five Sacramento area cities. The North Highlands Recreation and Park District was one of the eighteen agencies selected to participate in the study. The district had previously participated in the 2017 CMS compensation study.

CMS is one of the largest classification and compensation firms in the country. Information gathered from this study is used by participating agencies to establish or adjust employee compensation on current rates of pay for given job categories.

DISCUSSION

In order to stay competitive and be able to attract and retain the best employees, it is vital that recreation and park agencies keep an eye on the local economy, current job market and present salaries paid by comparable agencies. Failure to do so often results in agencies falling behind the competition. If employee salaries and benefits are not competitive, your employees will likely leave for better paying jobs. When that occurs, you'll likely find it difficult to attract qualified replacements. This is extremely true of smaller agencies like North Highlands who, as you might expect, become training grounds for employees who eventually leave for better paying jobs.

As a smaller agency, North Highlands often relies on compensation studies commissioned by other local agencies to determine if their employee compensation is competitive. By piggybacking on others compensation studies, it saves smaller districts like North Highlands the cost of conducting their own study. Compensation studies can range from \$30,000 on up.

North Highlands Recreation and Park District received the CMS classification and compensation study several weeks ago. Based upon an initial review, it appears that many of our current FT positions/employee salaries fall near the bottom of the comparable agencies used in the study.

To address this issue prior to approval of the FY 2022-2023 budget, staff will take the following steps:

- I. Within the scope of this report, bring to the attention of the board the CMS classification and compensation study. Notify the Board that staff will bring a future recommendation to the board before approval of the FY2022-2023 budget.
- II. Between April 18 and May 2, staff will schedule a meeting with the Budget, Finance and Audit Committee (Beau Reynolds, Chair and Vladi Valin, Member) for further discussion and a future recommendation to the full board.
- III. At the May 12<sup>th</sup> regular board meeting, the Budget, Finance and Audit Committee will make a presentation and recommendation to the Board of Directors for on an employee compensation proposal that would become effective with the approval of the FY 2022-2023 budget (July 1, 2022).

#### CMS COMPARABLE AGENCY LIST

A total of thirteen special districts and five cities which met the following criteria, were included in the study.

#### Participating Agencies – Special Districts

1. Auburn Area Recreation and Park District (Sacramento)
2. Carmichael Recreation and Park District (Sacramento)
3. Chico Area Parks and Recreation District (Chico)
4. Cordova Recreation and Park District (Sacramento)
5. Cosumnes Community Services District (Sacramento)
6. Fair Oaks Recreation and Park District (Sacramento)
7. Fulton El Camino Recreation and Park District (Sacramento)
8. Mission Oaks Recreation and Park District (Sacramento)
9. North Highlands Recreation and Park District (Sacramento)
10. North of the River Recreation and Park District (Fresno)
11. Orangevale Recreation and Park District (Sacramento)
12. Sunrise Recreation and Park District (Sacramento)
13. Truckee Donner Recreation and Park District (Truckee)

#### Participating Agencies – Towns and Cities

14. City of Citrus Heights (Sacramento Region)
15. City of Folsom (Sacramento Region)
16. City of Placerville (Sacramento Region)
17. City of Rancho Cordova (Sacramento Region)
18. City of Yuba City (Yuba City/Sacramento Region)

#### Adjusting Survey Average for Different Geographic Areas and Salary Range

The CMS study includes agencies that are located in a similar geographical area and have budgets that fall within an established top-bottom range. CMS has developed a geographical and budget “differential” formula for all agency salaries.

The differential formula takes in consideration agency budget, employee salary ranges and agency location, with a goal of establishing salary ranges for individual positions that directly reflect the size and scope of each agency.

#### Comparable Employee Salaries

Smaller districts, including North Highlands, are unable to offer the same salaries and benefits as provided by larger agencies. Special District's like Cosumnes, Sunrise, and Cities of Folsom and Rancho Cordova have a larger and expanded tax base which provides greater income to the district or city. While North Highlands is unable to offer similar salaries as these agencies, they, and other smaller agencies, need to be able to offer "comparable and competitive salaries". If not, smaller agencies will not be able to attract and retain their best employees, and will ultimately become training grounds for larger agencies.

Offering employee salaries around the average salary range (mid-tier) for each position (based on the CMS study), would, in my opinion, fall into the comparable and competitive range. Being known as the district that offers the lowest or near lowest salaries is definitely not what our district wants to be known for.

Based upon the CMS study, it appears that many of the North Highlands employee salaries fall into the lower 25% of the salary survey range. Upon initial review, North Highlands appears to have only one FT position that is above the average salary, and that position's salary is only slightly above the average. On the other hand, North Highlands also has several positions that fall well below the average or are at the bottom of the eighteen comparable agencies.

Staff will prepare a report addressing these issues with the Budget, Finance and Audit Committee. The result of that effort will then be presented to the Board of Directors at the May 12<sup>th</sup> board meeting.

#### RECOMMENDATION

Advisory only.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: December 8, 2022

SUBJECT: District Full Time Employee Compensation Adjustment Request

**BACKGROUND**

On April 14, 2022 and again on May 3, 2022, staff presented the North Highlands Recreation and Park District's Board of Directors with a report addressing full time District employee compensation. The attached Compensation Study was prepared for the El Dorado Hills Community Services District (EDHCSD) by Creative Management Solutions. Because North Highlands RPD was a participant in the compensation study, we received a copy of the study for our District.

Since the NHRPD Board of Directors approved salary adjustments for all full time employees May 2022, three unexpected issues have occurred.

Salary Adjustments

Because the BOD took action to address District employee salary compensation in May 2022, many other districts who participated in the compensation study addressed their employee salary compensation issues "after" North Highlands. A resulting action was that the NHRPD Board's mid-tier placement on the comparable salary schedules to other districts was negated. As a result, many of the financial gains made by NHRPD employees were cancelled out when other district's granted their employees salary adjustments after NHRPD.

Inflation

Inflation over the course of the past 9-12 months has been approximately 9.4%. As a result, the salary "gains" made by most District employees have been offset by inflation. What many District employees viewed as a salary adjustment was no more than an inflation offset. So rather than receive a pay adjustment that would place NHRPD employees at the mid-tier range, many of the district employees still find their salaries at the lower 1/3<sup>rd</sup> of the surveyed recreation and park agencies.

Maintenance Workers

The compensation study was not kind to NHRPD Maintenance Workers. District MW's received on average a 2.4% salary adjustment last May. When compared to inflation of 9.4%, District MW's have seen the value of their salaries lose ground by approximately 7.0% (9.4% - 2.4%). What was first viewed as a 2.4% salary increase is actually a 7.0% salary decrease due to inflation.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: December 8, 2022

SUBJECT: Proposed Board Agenda Formatting Changes

**BACKGROUND**

During the current fiscal year, several members of the Board of Directors have suggested that the District consider updating the District's current Agenda format. As part of this effort, staff has reviewed a number of Sacramento County Recreation and Park District board agendas for comparison purposes.

**DISCUSSION**

The current agenda format used by the North Highlands Recreation and Park District (NHRPD) has for the most part remained unchanged for many years. During Covid when the Board was unable to meet in person, several temporary adjustments were made to the agenda with regards to board and public communication, i.e., using the Zoom format, as well as legal requirements directed from the Governor's office.

Additional changes to the current agenda include the Administrator's Report, which has expanded over time to include individual division reports which are prepared and presented by the Recreation and Park Maintenance Superintendent's.

Of the many recreation and park district agenda's reviewed, Southgate RPD's agenda appeared well thought out and, easy to follow, and simple. I have attached a copy for your review. It places public comment and board actions more towards the beginning of the agenda. Additionally, Southgate utilizes, as do most special districts, an agenda item titled "Items of Consent" or as some agencies call it "Consent Calendar Items."

NHRPD's current board Policy 5050.4 addresses the use of a Consent Agenda or Consent Calendar. Basically, it would place many routine district actions under a single vote of the board. This could include approval of previous regular board minutes and special meeting minutes, district financials "Payment of the Bills", proclamations, program and or committee status reports, written communications received by the district, conference attendance, and other routine motions and resolutions. Any Consent Agenda item may be removed from the consent calendar and placed on the regular agenda at the request of any director. The entire consent agenda may be approved by a single motion approved by the board.

Why is the “Items of Consent or Consent Calendar Items” an important addition to the agenda? It saves time by having the board take action on many routine board matters without having to address each item separately.

Listed below are a number of staff suggested changes to the current agenda.

**Roll Call (New)**

Most, if not all districts, start the meeting with a “roll call” of board members present.

**Pledge of Allegiance (New)**

NHRPD is one of the few district’s that does not open its regular board meeting with the pledge.

**Items of Consent or Consent Calendar (New)**

Current Board Policy 5050.4 allows the district to use a Consent Agenda or Items of Consent. A Consent Calendar or Items of Consent” may include items, which shall consist of routine matters, on which there is generally no opposition or need for discussion.

**Items for Future Board Meetings (New)**

This section would allow staff to briefly address (list) upcoming items for future board agendas. It could also include an individual board member requesting staff to report back on a matter, or direct staff to place a matter on a subsequent agenda (although not necessarily on the following agenda).

**Rearrangement of the Agenda Items**

Once the board has determined what, if any changes, are to be made to the current board agenda, staff suggests that public comment and board action items be placed towards the beginning of the agenda. In doing so, the public’s interest will be served early on during the board meeting. Board and staff reports, and announcements, would be placed towards the back end of the report.

**Board Meeting Time**

Several board members have commented to the Administrator about having a discussion regarding the board meeting start time. Changing the meeting start time would require board action.

**Other?**

**RECOMMENDATION**

Staff will present the board at a future meeting with recommended board agenda format changes for review and consideration.

Regular Meeting  
November 15, 2022  
Tuesday, 7:00 p.m.

Fletcher Farm Community Center  
7245 Fletcher Farm Drive  
Sacramento, CA 95828

## AGENDA

- I. Roll Call
- II. Pledge of Allegiance
- III. Open Forum
- IV. Communications



- A. Incoming A – J
- B. Outgoing 1

### V. Items of Consent

*Items of Consent are acted upon as one unit. Any item may be removed from the Items of Consent for discussion.*

- A. Ratification and Approval of Financials
  - 1. Approval of Claims
  - 2. Payroll & Deposit
- B. Approval of Minutes – November 1, 2022
- C. Approval of Special Meeting Minutes – November 3, 2022
- D. Resolution 22-26 Proclaiming a Local Emergency Persists, Re-Ratifying the Proclamation of a State of Emergency by California Governor Gavin Newsom Dated March 4, 2020, and Re-Authorizing Remote Teleconference Meetings of the Legislative Bodies of Southgate Recreation & Park District for the Period November 16, 2022 to December 15, 2022 Pursuant to Brown Act Provisions
- E. Authorization of Comments for Morvai South Map Time Extension

### VI. Items of Action

- A. Approval of the Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2022
- B. Authorization of Deposit and Reimbursement Agreement with Beazer Homes Holdings, LLC to Annex the Caselman Northwest Subdivision to the



*Sheldon*  
*Administrative Headquarters*  
6000 Orange Avenue  
Sacramento, CA 95823-3225  
Phone 916-428-1171  
Facsimile 916-428-7334  
[www.southgaterecandpark.net](http://www.southgaterecandpark.net)

#### *Board of Directors*

Lisa Dills  
Monti Hall  
Preston Jackson, III  
Manuel Mejia  
Christine Thompson

#### *General Manager*

Ward Winchell



Southgate Recreation and Park District Community Facilities District No. 2 (Florin Vineyard)

- C. Authorization of Deposit and Reimbursement Agreement with Beazer Homes Holdings, LLC to Annex the Caselman South Estates Subdivision to the Southgate Recreation and Park District Community Facilities District No. 2 (Florin Vineyard)
- D. Authorization of Revised Comments for Oxform Tentative Subdivision Map

## **VII. Discussion & Direction**

- A. County of Sacramento Department of Transportation Traffic Management Plan for Speed Tables at Hanfield Drive

## **VIII. Items of Information**

- A. WildHawk Grille Award of Excellence in Food Safety
- B. Update on Larry Gury Community Park, Phase 2
- C. California Special Districts Association Community Connections Article Featuring The Southgate Chronicles

## **IX. General Manager's Report on District Operations**

## **X. Staff Announcements**

## **XI. Board Reports**

## **XII. Adjournment**

Notice: The Board of Directors normally meets on the first and third Tuesdays of each month at Fletcher Farm Community Center at 7:00 p.m. Board members and the public may participate by teleconference or in person. All persons attending the meeting in person must pass a screening for COVID-19 symptoms and follow posted COVID-19 protocols. Building capacity is limited based on current public health order. Persons participating by teleconference may call (866) 866-2244 and enter participant code 3467177.

The Board welcomes and encourages participation at Board meetings. Testimony by the public may be given during Open Forum or during consideration of a specific agenda item. Any individual wishing to provide testimony should complete a form indicating the topic they wish to address and submit this request to staff prior to the beginning of Open Forum or public hearing. Open forum is solely for public comment on issues that are not on the Agenda, but within the subject matter jurisdiction of the District. The Board may limit the maximum amount of time for presentation of public testimony to five (5) minutes. Time restrictions also apply to public comment on each Agenda Item as each is addressed by the Board.

Written comment may be submitted by mail to 6000 Orange Avenue, Sacramento, CA 95823 or by email to [Help@SouthgateRecAndPark.net](mailto:Help@SouthgateRecAndPark.net). Include meeting date and agenda item or off-agenda item. Contact

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: December 8, 2022

SUBJECT: District Audit Year-Ended June 30, 2022



BACKGROUND

Attached is the District's Draft Audit Report for Year-Ended June 30, 2022. The Audit was prepared by the District's audit firm of Clifton, Larson and Allen, LLP (CLA). The draft audit has been reviewed by the Budget, Finance and Audit Committee comprised of Beau Reynolds, Committee Chairperson, and Pat Williams, Committee Member, and staff.

DISCUSSION

The Budget, Finance and Audit Committee, along with the Administrator and Office Manager, met on November 15, 2022 to review the draft audit report. Representatives of CLA joined the meeting (teleconference).

CLA has audited the accompanying financial statements of the governmental activities and each major fund of the North Highlands Recreation and Park District for the year ending June 30, 2022. Included are the related notes to the financial statements, which collectively comprise the NHRPD's basic financial statements as listed in the audit report's table of contents.

In the auditors opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the NHRPD as of June 30, 2022, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. According to CLA, the District's audit is a "clean audit" with no Findings.

What is an Audit Finding? An audit Finding consists of audit results and conclusions based on appropriate analysis and evaluation. Findings usually result in recommendations that will assist an area to better achieve its business objectives. There are five elements of a Finding:

- Condition: What is the problem or issue? What is happening?
- Cause: Why did the condition happen?
- Criteria: How do we, as auditors, know this is a problem?
- Effect: Why does this condition matter? What is the impact?
- Recommendation: How do we solve the condition? How do we address the cause?

Included on page 4 of the audit is the Management's Discussion and Analysis. The MD&A includes a statement of district assets and liabilities, developer deposits and credits, capital assets and information regarding long term debt.

On page 7, is a continuation of the MD&A. The District Administrator has included the section on Budgetary Highlights, Capital Assets, Economic Factors and Next Year's Budget Analysis and District Goals.

RECOMMENDATION

Staff recommends that the Board of Directors approve the Audit for Year-Ending 2021 as the FINAL audit.

ATTACHMENT

District Audit: Financial Statements and Supplementary Information (Year Ended June 30, 2022)



Board of Directors  
North Highlands Recreation and Park District  
North Highlands, California

We have audited the financial statements of the governmental activities and each major fund of North Highlands Recreation and Park District as of and for the year ended June 30, 2022, and have issued our report thereon dated November 16, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant audit findings or issues**

#### ***Qualitative aspects of accounting practices***

##### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by North Highlands Recreation and Park District are described in Note 1 to the financial statements.

As described in Note 1, the entity changed accounting policies related to leases by adopting Governmental Accounting Standards Board (GASB) Statement No. 87, Leases, effective July 1, 2021. Accordingly, the accounting change has been applied to the beginning of the period of adoption.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

##### *Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

##### *Financial statement disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

#### ***Significant unusual transactions***

We identified no significant unusual transactions.

***Difficulties encountered in performing the audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

***Uncorrected misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

***Corrected misstatements***

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

***Disagreements with management***

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

***Circumstances that affect the form and content of the auditors' report***

As previously communication to you, the report was modified to include an emphasis of matter paragraph to highlight the change in accounting principle related to the adoption of the new accounting guidance for leases as follows:

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2022 the Entity adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-to-use asset and corresponding lease liability and lessors to recognize a lease receivable and corresponding deferred inflow of resources for all leases with lease terms greater than 12 months. Our opinion is not modified with respect to this matter.

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated November 16, 2022.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

***Other audit findings or issues***

The following describes findings or issues arising during the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process:

During the audit we identified the following significant risk of material misstatement that have not previously been communicated to you:

- Inherent to internal controls is the possibility that they may be overridden by management

**Required supplementary information**

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

This communication is intended solely for the information and use of the Board of Directors and management of North Highlands Recreation and Park District and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Roseville, California  
November 16, 2022

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAcconnect.com](https://www.CLAcconnect.com)

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2022**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	<b>4</b>
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS</b>	
<b>STATEMENT OF NET POSITION</b>	<b>9</b>
<b>STATEMENT OF ACTIVITIES</b>	<b>10</b>
<b>FUND FINANCIAL STATEMENTS</b>	
<b>GOVERNMENTAL FUND</b>	
<b>BALANCE SHEET</b>	<b>11</b>
<b>RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE             STATEMENT OF NET POSITION</b>	<b>12</b>
<b>STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND             BALANCE</b>	<b>13</b>
<b>RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF             REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE             STATEMENT OF ACTIVITIES</b>	<b>14</b>
<b>NOTES TO BASIC FINANCIAL STATEMENTS</b>	<b>15</b>
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
<b>BUDGETARY COMPARISON SCHEDULE – GENERAL FUND</b>	<b>27</b>
<b>BUDGETARY COMPARISON SCHEDULE – COMMUNITY FACILITIES DISTRICT</b>	<b>28</b>
<b>NOTES TO REQUIRED SUPPLEMENTARY INFORMATION</b>	<b>29</b>
<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS</b>	<b>30</b>





## INDEPENDENT AUDITORS' REPORT

Board of Directors  
North Highlands Recreation and Park District  
North Highlands, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of North Highlands Recreation and Park District (District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the North Highlands Recreation and Park District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the North Highlands Recreation and Park District as of June 30, 2022, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Emphasis of Matter***

As discussed in Note 1 to the financial statements, effective July 1, 2021, the Entity adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-to-use lease asset and corresponding lease liability and lessors to recognize a lease receivable and corresponding deferred inflow of resources for all leases with lease terms greater than 12 months. Our opinions are not modified with respect to this matter.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the North Highlands Recreation and Park District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison schedules for the General fund and Community Facilities District fund, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2022, on our consideration of the North Highlands Recreation and Park District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the North Highlands Recreation and Park District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Highlands Recreation and Park District's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Roseville, California  
November 16, 2022

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022**

This section of the North Highlands Recreation and Park District's (District) annual financial report presents an analysis of the District's financial performance during the fiscal year ended June 30, 2022. This information is presented in conjunction with the audited basic financial statements, which follows this section.

**FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2022**

- The assets of the District exceeded liabilities and deferred inflows of resources at the close of the 2021-2022 fiscal year by \$9,322,432 (net position). Of this amount \$1,429,391 is restricted for developer deposits, \$1,353,867 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, and \$6,539,174 is invested in capital assets (net).
- As of June 30, 2022, the district's governmental funds reported combined fund balances of \$2,847,994 of which \$1,418,603 is available to meet the District's current and future needs (assigned/unassigned fund balance).
- At the end of the fiscal year, unassigned fund balance for the general fund was \$1,418,603 or 64% of total general fund expenditures.
- The District had no long-term debt outstanding as of June 30, 2022.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components, government-wide financial statements, fund financial statements, and notes to the basic financial statements. This report also includes additional required supplementary information in addition to the basic financial statements.

**REQUIRED FINANCIAL STATEMENTS**

**Government-Wide Financial Statements** are designed to provide readers with a broad overview of District finances, in a manner similar to a private-sector business.

The *Statement of Net Position* include information on the District's assets and liabilities and provide information about the nature and amounts of investments in resources (assets) and the obligations to District creditors (liabilities). Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

Both of these government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the District are recreation and park activities. There are no business-type activities.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022**

**REQUIRED FINANCIAL STATEMENTS (CONTINUED)**

**Fund Financial Statements** are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and to demonstrate finance-related legal compliance. All of the funds of the District can be reported into one category: *governmental funds*.

**Governmental funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as of balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate comparison between governmental funds and governmental activities.

**Notes to the Basic Financial Statements**

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

**Other Information**

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the District's budgetary comparative information for the general fund and the community facilities district fund.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022**

**REQUIRED FINANCIAL STATEMENTS (CONTINUED)**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Condensed Statements of Net Position  
June 30, 2022 and 2021**

	2022	2021
<b>Assets</b>		
Current and Other Assets	\$ 3,852,947	\$ 2,781,737
Capital Assets	6,539,174	6,736,655
Total Assets	10,392,121	9,518,392
<b>Liabilities</b>		
Current/Noncurrent Liabilities	872,046	117,594
<b>Deferred Inflows of Resources</b>		
Deferred Inflows of Resources	197,643	-
<b>Net Position</b>		
Net Investment in Capital Assets	6,539,174	6,736,655
Restricted Net Position	1,429,391	1,407,163
Unrestricted Net Position	1,353,867	1,256,980
Total Net Position	\$ 9,322,432	\$ 9,400,798

Changes in the District's net position can be determined by reviewing the following condensed Statement of Activities for the year.

**Condensed Statements of Activities  
Years Ended June 30, 2022 and 2021**

	2022	2021
<b>Program Revenues:</b>		
Recreation Services	\$ 133,401	\$ 616,090
Operating Grants and Contributions	122,991	108,368
<b>General Revenue:</b>		
Property Taxes	1,796,655	1,698,795
Investment Income	34,971	14,354
Lease Revenue	120,182	-
Miscellaneous	47,308	20,081
Total Revenue	2,255,508	2,457,688
<b>Expenses:</b>		
Recreation and Park Activities	2,333,874	2,108,279
Changes in Net Position	(78,366)	349,409
Net Position - Beginning of Year	9,400,798	9,051,389
Net Position - End of Year	\$ 9,322,432	\$ 9,400,798

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022**

**BUDGETARY HIGHLIGHTS**

Total revenues were budgeted at \$2,381,148. The actual revenues for the 2021-2022 fiscal year were \$2,125,345 or \$255,803 less than the final budget. Revenues from operating grants, property taxes, and use of money and property increased compared with the prior year. Charges for current services and other revenues decreased over prior year.

Total expenditures were budgeted at \$2,338,480. The actual amount expended was \$2,024,269 or \$314,211 less than the final budget. The expenditure variance was due to salaries and benefits, services and supplies, and capital outlay expenditures during the fiscal year.

**CAPITAL ASSETS**

As of June 30, 2022, the District's net investment in capital assets totaled \$6,539,174 net of accumulated depreciation. The net investment in capital assets includes land, buildings and improvements, site improvements, and equipment. The capital assets are presented in the government-wide statement of net position.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Covid-19 restrictions were lifted at the end of February 2022. The district began the process of resuming normal operations at that time. However, after not offering recreation programs, indoor and outdoor rentals for nearly 22 months, the district had to restart operations from scratch. While some programs and operations gradually restarted, many resumed operations with the passing of the FY 2022-2023 budget. It was anticipated that the district could resume full operations beginning in fall 2022.

Through state funding, the district received \$742,012 in Covid Relief Funds. The funds are unrestricted, meaning the district can use the funds in whatever purpose the Board of Directors determines. The funds were intended to replace lost revenue during Covid (approximately 22 months) and for unanticipated costs resulting from Covid related expenditures.

The district was allocated \$2.85 million from Proposition 68 to design and construct Sierra Creek Park. Sierra Creek Park is a 7.2 acre undeveloped parcel located off of Watt Avenue and Davidson Drive, Antelope, California. Design work will commence in fall 2022 with construction to begin in 2023.

The Lakes at Antelope residential development project broke ground in late spring 2022. It is unknown as to when KB Homes will begin constructing and selling homes. The district anticipates receiving approximately \$2.5 million in developer impact fees from the project.

The district was allocated approximately \$206,000 in Proposition 68 Per Capita Grant Funds. These funds have been earmarked for improvements at the Capehart Gymnasium. The project will include new basketball flooring, bleachers, backboards and other improvements. The project began in summer 2022 and is expected to be completed in early fall 2022.

Through the district's General Fund, the Board of Directors approved funding for a new Park and Recreation Facilities Master Plan. The master plan will take 10-12 months to complete and is expected to start in fall 2022.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (CONTINUED)**

The FY 2022-2023 budget includes funding for two new full time positions; Park Maintenance Supervisor and Recreation Coordinator.

District Goals for FY 2022-2023

The district has an impressive list of projects scheduled for this fiscal year. This includes selecting landscape design firms to assist with several projects. The list of projects include the design and construction of Sierra Creek Park; develop the district's Park and Recreation Facilities Master Plan; renovation of the Capehart Gymnasium; replacement of two children's playgrounds at Ridgepoint and Chardonnay Parks; completion of the ADA Transition Plan, and numerous other projects. The district also needs to hire new staff as well as negotiate a number of district leases.

**ADDITIONAL FINANCIAL INFORMATION**

This financial report is designed to provide the District's customers, investors and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the North Highlands Recreation and Park District Administrator at 6040 Watt Avenue, North Highlands, California 95660.



**NORTH HIGHLANDS RECREATION AND PARK DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and Investments	\$ 2,213,370
Lease Receivable - Current	123,703
Interest Receivable	11,821
Restricted Cash and Investments	1,423,552
Total Current Assets	3,772,446
Noncurrent Assets:	
Lease Receivable - Noncurrent	80,501
Capital Assets:	
Land	3,623,569
Construction in Process	34,702
Structures and Improvements	9,268,303
Equipment	677,193
Total	13,684,268
Less: Accumulated Depreciation	7,064,593
Total Capital Assets	6,619,675
Total Assets	10,392,121
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	34,039
Accrued Payroll	637
Deposits	30,620
Compensated Absences, Current	32,368
Total Current Liabilities	97,664
Noncurrent Liabilities:	
Unearned Revenue	742,014
Compensated Absences, Noncurrent	32,368
Total Noncurrent Liabilities	774,382
Total Liabilities	872,046
<b>DEFERRED INFLOWS OF REVENUES</b>	
Deferred Inflows Lease	197,643
<b>NET POSITION</b>	
Net Investment in Capital Assets	6,539,174
Restricted for Developer Deposits	1,429,391
Unrestricted	1,353,867
Total Net Position	\$ 9,322,432

See accompanying Notes to Basic Financial Statements.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022**

	Program Revenues			
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total
<b>GOVERNMENTAL ACTIVITIES</b>				
Recreational Services	<u>\$ 2,333,874</u>	<u>\$ 133,401</u>	<u>\$ 122,991</u>	<u>\$ -</u>
General Revenues:				
Property Taxes				1,796,655
Investment Income				34,971
Lease Revenues				120,182
Other Revenues				47,308
Total General Revenues				<u>1,999,116</u>
<b>CHANGE IN NET POSITION</b>				(78,366)
Net Position - Beginning of Year				<u>9,400,798</u>
<b>NET POSITION - END OF YEAR</b>				<u>\$ 9,322,432</u>

See accompanying Notes to Basic Financial Statements.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
GOVERNMENTAL FUND  
BALANCE SHEET  
JUNE 30, 2022**

	General Fund	Developer In-Lieu Fees	Park Development Fees	Community Facilities District 2016-01	Total Governmental Funds
<b>ASSETS</b>					
Cash and Investments	\$ 2,213,370	\$ -	\$ -	\$ -	\$ 2,213,370
Lease Receivable	204,204	-	-	-	204,204
Interest Receivable	5,982	50	4,697	1,092	11,821
Restricted Cash and Investments	-	14,161	1,330,456	78,935	1,423,552
	<u>-</u>	<u>14,161</u>	<u>1,330,456</u>	<u>78,935</u>	<u>1,423,552</u>
Total Assets	<u>\$ 2,423,556</u>	<u>\$ 14,211</u>	<u>\$ 1,335,153</u>	<u>\$ 80,027</u>	<u>\$ 3,852,947</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 34,039	\$ -	\$ -	\$ -	\$ 34,039
Accrued Payroll	637	-	-	-	637
Deposits	30,620	-	-	-	30,620
Unearned Revenue	742,014	-	-	-	742,014
Total Liabilities	<u>807,310</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>807,310</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Lease Revenue	197,643	-	-	-	197,643
<b>FUND BALANCE</b>					
Restricted for Developer Deposits	-	14,211	1,335,153	80,027	1,429,391
Unassigned	1,418,603	-	-	-	1,418,603
Total Fund Balance	<u>1,418,603</u>	<u>14,211</u>	<u>1,335,153</u>	<u>80,027</u>	<u>2,847,994</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,423,556</u>	<u>\$ 14,211</u>	<u>\$ 1,335,153</u>	<u>\$ 80,027</u>	<u>\$ 3,852,947</u>

See accompanying Notes to Basic Financial Statements.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
GOVERNMENTAL FUND  
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2022**

Fund Balances of Governmental Funds	\$ 2,847,994
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets are not a current financial resources and are not included in the governmental funds.	6,539,174
Compensated absences that are not due and payable in the current period and are not reported in the funds.	<u>(64,736)</u>
Net Position of Governmental Activities	<u>\$ 9,322,432</u>

*See accompanying Notes to Basic Financial Statements.*

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
GOVERNMENTAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED JUNE 30, 2022**

	General Fund	Developer In-Lieu Fees	Park Development Fees	Community Facilities District 2016-01	Total Governmental Funds
<b>REVENUES</b>					
Property Taxes	\$ 1,675,384	\$ -	\$ -	\$ -	\$ 1,675,384
Intergovernmental Revenues	122,991	-	-	-	122,991
Charges for Current Services	133,401	-	-	-	133,401
Use of Money and Property	26,079	110	8,460	322	34,971
Development Fees	-	-	-	-	-
Special Assessments	-	-	-	121,271	121,271
Other Revenues	47,308	-	-	-	47,308
Lease Revenues	120,182	-	-	-	120,182
Total Revenues	<u>2,125,345</u>	<u>110</u>	<u>8,460</u>	<u>121,593</u>	<u>2,255,508</u>
<b>EXPENDITURES</b>					
Recreational Services:					
Salary and Benefits	1,106,668	-	-	57,117	1,163,785
Services and Supplies	673,385	-	4,459	46,359	724,203
Capital Outlay	244,216	-	-	-	244,216
Total Expenditures	<u>2,024,269</u>	<u>-</u>	<u>4,459</u>	<u>103,476</u>	<u>2,132,204</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>					
	<u>101,076</u>	<u>110</u>	<u>4,001</u>	<u>18,117</u>	<u>123,304</u>
<b>NET CHANGE IN FUND BALANCES</b>					
	101,076	110	4,001	18,117	123,304
Fund Balances - Beginning of Year	<u>1,317,527</u>	<u>14,101</u>	<u>1,331,152</u>	<u>61,910</u>	<u>2,724,680</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 1,418,603</u></u>	<u><u>\$ 14,211</u></u>	<u><u>\$ 1,335,153</u></u>	<u><u>\$ 80,027</u></u>	<u><u>\$ 2,847,994</u></u>

See accompanying Notes to Basic Financial Statements.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
GOVERNMENTAL FUND  
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022**

Net Change in Fund Balances - Total Governmental Funds	\$ 123,304
--	------------

Amounts reported for governmental activities in the statement of activities differs from the amounts reported in the statement of revenues, expenditures, and changes in fund balances because:

Governmental funds report capital outlays as expenditures; however, in the statement of activities. The cost of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:

Cost of Capital Assets	185,883
Depreciation Expense	(383,364)

Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.

	<u>(4,189)</u>
--	----------------

Change in Net Position of Governmental Activities	<u>\$ (78,366)</u>
---	--------------------

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The North Highlands Recreation and Park District (District) was organized in 1955 by a vote of the public. It is operated under the advisement of a five-member board of directors duly elected and empowered by the electorate with sole authority over the District's operations. Although the District is now independent from the Sacramento County's Board of Supervisors, its financial activities are still processed through the Sacramento County Auditor-Controller's Office.

In addition to providing recreational programs and services to the community, the District maintains park sites and leases property for the purpose of providing additional services to the community. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments.

Blended Component Unit

The District's Board of Directors approved the formation of the Community Facilities District (CFD) No. 2016-01 (Elverta Park) which authorized a special tax levy within CFD 2016-01 for the purpose of providing services for maintenance, servicing and replacement of existing park and recreation facilities for the 3.03 acre Elverta Park development and incidental expenses. The funds of the component unit are reported in Special Revenues Funds and are considered to be a blended component unit as they are part of the district's operations. Separate financial statements are not available for the District.

**B. Basis of Accounting**

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as unearned revenue or as a reservation of fund balance. The District considers property taxes available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as capital outlay expenditures in governmental funds. Proceeds of general long-term debt and leases are reported as other financing sources.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Presentation**

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties. The District has no business-type activities to report.

The statement of activities demonstrates the degree to which the program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function. Program revenues include 1) charges paid by the recipient of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in separate columns. All remaining governmental funds (if any) are separately aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

*General Fund* – This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

*Developer In-Lieu Fees Fund* – This special revenue fund accounts for the activity of the developer in lieu fees and park development fees.

*Park Development Fees Fund* – This special revenue fund accounts for the activity of the park development fees.

*Community Facilities District 2016-01 Fund* – This special revenue fund accounts for the activity of the Community Facilities District 2016-01.

**D. Restricted Assets**

Restricted assets are financial resources generated for a specific purpose such as construction of improvements and financing of debt obligations. These amounts are restricted, as their use is limited by applicable bond covenants or other external requirements.



**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Capital Assets**

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in governmental activities column of the government-wide financial statements. Contributed fixed assets are valued at their acquisition value. Capital assets include land, buildings and building improvements and equipment. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is recorded in the government-wide financial statements on the straight-line basis over the useful life of the assets as follows:

Buildings and Improvements	10 to 30 Years
Site Improvements	10 to 20 Years
Equipment and Machinery	5 to 20 Years

**F. Deferred Inflows of Resources**

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. The separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District recognizes unavailable revenue, which arises only under a modified accrual basis of accounting, and accordingly is reported only in the governmental funds balance sheet. This account represents miscellaneous revenue from a settlement and is deferred and recognized as inflow of resources in the period that the amount becomes available. The District has no such revenue in the current year. The District also recognizes deferred inflows of resources for leases receivable for the first time this year as outlined in item K of this footnote.

**G. Compensated Absences**

Compensated absences represent the vested portion of accumulated vacation. In accordance with GASB Statement 16, the liability for accumulated leave includes all salary - related payments that are directly and incrementally connected with leave payments to employees, such as retirement pay. A current liability is recorded in the government wide financial statements to account for these vested leave accruals, which are expected to be used within the next fiscal year. Liabilities for accumulated vacation and sick leave are not accrued in the District's governmental fund financial statements but are recorded as expenditures when paid.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. Equity Classifications**

In the fund financial statements, in accordance with GASB Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*," governmental funds report balances as nonspendable, restricted, committed assigned or unassigned based primarily on the extent the District is bound to honor constraints on how specific amounts can be spent.

- *Nonspendable Fund Balance* – consists of amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance* – consists of amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation. The Restricted Developer In-Lieu Fees are for capital improvements of recreational facilities.
- *Committed Fund Balance* – consists of amounts that can be used only for the specific purposes determined by a formal action (resolution) of the District's highest level of decision-making authority (the board of directors) and do not lapse at year-end.
- *Assigned Fund Balance* – consists of amounts intended for a specific purpose by the board of directors or by a District official that has been delegated authority to adding amounts.
- *Unassigned Fund Balance* – consists of any remaining fund balance that has not been reported in any other classification.

Per the District's Policy, when an expenditure occurs that can be funded by more than one classification of fund balance the District considers fund balance to be spent in the following order: first restricted, then committed, then assigned, and finally unassigned.

The District classifies its net position into three components: net investment in capital assets, restricted net position, and unrestricted net position.

- *Net Investment in Capital Assets* consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of these assets.
- *Restricted net position* are financial resources generated for a specific purpose such as construction of improvements and financing of debt obligations. These amounts are restricted, as their use is limited by applicable bond covenants or other external requirements.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. Equity Classifications (Continued)**

- *Unrestricted* are all other net assets that do not meet the definition of "net investment in capital assets" or "restricted."

**I. Property Taxes**

The District receives property taxes from the County of Sacramento, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District, eliminating the need for an allowance for uncollectible. The County, in return, receives all penalties and interest. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property taxes are recognized as revenues in the fiscal year for which the taxes are levied.

**J. Use of Estimates**

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

**K. Adoption of New Accounting Standards**

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, Leases. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 2 CASH AND INVESTMENTS**

Cash and investments at June 30, 2022 consisted of the following:

Imprest Cash	\$ 600
Cash and Investments in the County Treasurer	3,636,322
Total Cash and Investments	<u>\$ 3,636,922</u>

**A. Investments Authorized by the California Government Code and the Entity's Investment Policy**

The table below identifies the investment types that are authorized for the North Highlands Recreation and Park District by the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 Years	None	None
U.S. Treasury Obligations	5 Years	None	None
State of California Obligations	5 Years	None	None
U.S. Agency Securities	5 Years	None	None
Banker's Acceptances	180 Days	40%	30%
Commercial Paper	270 Days	40%	10%
Negotiable CDs	5 Years	30%	None
Repurchase Agreements	1 Years	None	None
Reverse Repurchase Agreements	92 Days	20%	None
Medium Term Notes	5 Years	30%	None
Mutual/Money Market Funds	5 Years*	20%	10%
Collateralized Bank Deposits	5 Years	None	None
Mortgage Pass-Through Securities	5 Years	20%	15%
Time Deposits	5 Years	None	None
Local Agency Investment Fund (LAIF)	5 Years*	None	None

\* The five-year maximum maturity can be extended by the board of directors. Also, the maximum maturity can be extended if the funds are reserved for bond, COP, or note payments to coincide with the required repayments.

**B. Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investment maturity:

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**B. Disclosures Relating to Interest Rate Risk (Continued)**

<u>Investment Type</u>	<u>Total</u>	<u>Remaining Maturity (in Months)</u>	
		12 Months or Less	13-48 Months
Sacramento County	\$ 3,636,322	\$ 3,636,322	\$ -

**C. Concentrations of Credit Risk**

The Districts cash and investments are held with the County of Sacramento. Refer to the County of Sacramento financial statements for the required disclosure information for the concentrations of credit risk.

**D. Custodial Credit Risk**

The Districts cash and investments are held with the County of Sacramento. Refer to the County of Sacramento financial statements for the required disclosure information for the custodial credit risk.

**E. Investment in Government Pool**

Investments shown on the statement of net position and the balance sheet represent the District's share of the County of Sacramento Treasurer's cash and investment pool. The Treasurer's Pool and funds managed in a fiduciary capacity, are subject to oversight by the Treasury Oversight Committee. The value of pool shares that may be withdrawn is determined on an amortized cost basis, which differs from fair value. There are not restrictions or limitations on the District's ability to withdraw their funds from the pool. The County has not provided or obtained any legally binding guarantees during the fiscal year to support the value of pool shares. The County does not permit any voluntary participation in the Treasurer's Pool.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 3 PROPERTY, PLANT, AND EQUIPMENT**

Activity for general capital assets capitalized by the District is summarized below:

	Balance July 1, 2021	Additions	Retirement/ Adjustments	Balance June 30, 2022
Capital Assets, Not Being Depreciated:				
Land	\$ 3,623,569	\$ -	\$ -	\$ 3,623,569
Construction in Process	34,702		-	34,702
Total Capital Assets, Not Being Depreciated	3,658,271	-	-	3,658,271
Capital Assets, Depreciable:				
Buildings and Improvements	9,145,240	123,063	-	9,268,303
Equipment	614,373	62,820	-	677,193
Total Capital Assets, Being Depreciated	9,759,613	185,883	-	9,945,496
Less Accumulated Depreciation for:				
Structures and Improvements	(6,109,160)	(363,878)	-	(6,473,038)
Equipment	(572,069)	(19,486)	-	(591,555)
Total Accumulated Depreciation	(6,681,229)	(383,364)	-	(7,064,593)
Total Capital Assets, Being Depreciated, Net	3,078,384	(197,481)	-	2,880,903
Capital Assets, Net	<u>\$ 6,736,655</u>	<u>\$ (197,481)</u>	<u>\$ -</u>	<u>\$ 6,539,174</u>

**NOTE 3 LONG-TERM LIABILITIES**

The following is a summary of changes in the long-term liabilities for the year ended June 30, 2022:

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022	Due Within One Year
Government Activities:					
Compensated Absences	<u>\$ 60,547</u>	<u>\$ 43,906</u>	<u>\$ 39,717</u>	<u>\$ 64,736</u>	<u>\$ 32,368</u>

These funds are funded by the general fund.

**NOTE 4 PARK DEDICATION FUNDS**

The County maintains two funds for the benefit of the North Highlands Recreation and Park District. The corpus of the funds consists of in lieu fees paid by developers for subdivision development within the boundaries of the District. The use of these funds by the District is restricted for the purpose of providing park and recreation facilities to serve the population. The activity of these funds is recorded in the special revenue fund of the District.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 5 RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors, and omissions; injuries to employees; and natural disasters. The District together with other districts in the state carry California Association For Park And Recreation Insurance (CAPRI), a public entity risk pool currently operating as a common risk management and insurance program for member districts. The District pays an annual premium to CAPRI for its general insurance coverage. Furthermore the District carries workers compensation coverage with other districts in the state through the CAPRI. Membership in the California Association of Recreation and Park Districts is required when applying for CAPRI.

The Agreement for Formation provides that CAPRI will be self-sustaining through member premiums. CAPRI reinsures through commercial companies for claims up to \$10,000,000 for general and automobile liability and all risk property insurance, including boiler and machinery coverage, is subject to a \$2,000 deductible occurrence payable by the District. Financial statements for CAPRI are available at the District's office for fiscal year ended June 30, 2022.

The District carries commercial insurance for other risks of loss, including employees' health insurance.

There were no settlements in excess of insurance coverage in any of the three prior fiscal years.

**NOTE 6 SITE LEASE AGREEMENTS**

District as Lessor

The Entity, acting as lessor, leases grounds and facilities under long-term, noncancelable lease agreements. The leases expire at various dates through 2022 and provide for renewal options ranging from three months to six years. During the year ended June 30, 2022, the Entity recognized \$120,182 and \$15,349 in lease revenue and interest revenue, respectively, pursuant to these contracts.

SETA/Headstart Lease Agreement: The District entered into a site lease agreement with Sacramento Employment and Training Agency (SETA) whereby the District leases the Strizek Park Clubhouse to SETA for the Headstart program. The five (5) year lease was renewed July 1, 2019 and will expire June 30, 2024. Monthly payments of \$2,133 are due and payable at the end of each month. SETA will continue to be responsible for paying all utilities including electricity, gas, water, sewer, garbage, and waste removal.

Center Joint Unified School District Lease Agreement: The District entered into a five (5) year site ground lease agreement with Center Unified School District for the period of 2021-2026. The lease is for use of a small portion of Sierra Creek Park which the school district will place five portable modular classrooms and administrative facilities on. The lease agreement will go into effect September 30, 2021 and will expire September 30, 2026 unless extended by both parties. Lease payments to the district range from \$5,000 - \$5,500 annually over the course of the lease period with payments due August 1 of each year.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 7 SITE LEASE AGREEMENTS (CONTINUED)**

District as Lessor (Continued)

Jamie Throckmorton dba Something Extra Lease Agreement: The District entered into a (5) five year site lease agreement Jamie Throckmorton (dba, Something Extra) for the purpose of operating a daycare facility at the Capehart Youth Facility. The term of the lease starts September 1, 2018 and expires September 1, 2023. Rent starts at \$2,617 and is adjusted annually and will cap at \$3,085 beginning year 5 of the agreement. The agreement also requires the operator to pay for utility costs of \$820 per month.

All Star Specialty Events, Inc. Softball Lease Agreement: The District entered into a (5) five year lease agreement with a new operator - All Star Specialty Events, Inc. The term is January 1, 2019 expiring December 31, 2023. All Star Specialty Events, Inc. is authorized to run organized softball tournaments and other related programs at this facility. Rent is adjusted annually with a starting rent of \$5,000 per month capped at \$5,400 per month beginning 2023. The operator also will have a \$5,000 nonperformance deposit with the District. The operator is responsible for following all requirements, regulations, laws, etc. as noted in the agreement.

The following are the minimum future rentals:

<u>Year Ending June 30.</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2023	\$ 123,703	\$ 8,240	\$ -	\$ -	\$ 131,943
2024	69,708	2,017	-	-	71,725
2025	5,012	484	-	-	5,496
2026	5,321	175	-	-	5,496
2027	460	-	-	-	460
2028-2032	-	-	-	-	-
2033 and Thereafter	-	-	-	-	-
<b>Total Minimum Lease Payments</b>	<b>\$ 204,204</b>	<b>\$ 10,916</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,120</b>

**NOTE 7 DEFINED CONTRIBUTION PENSION PLAN**

The District contributes to a deferred compensation plan. The plan is a single-employer plan with the assets held in trust by Voya Retirement Insurance and Annuity Company. All full time salaried employees are eligible to participate in the plan after six months of satisfactory employment with the District. The plan is defined in the Internal Revenue Code Section 457.

The District pays 100% of the contribution, based on eight percent of the employee's wage. Participant accounts are credited with the employer contributions. Investment earnings and losses as well as administrative expenses are also charged to participant accounts. Allocations are based on participant's earnings and losses of chosen investments or account balances. The benefit to which a participant is entitled is the benefit that can be provided from the vested portion of the participant's account. The employee becomes vested in the employer contribution after two years from date of hire. The employer contribution stays with the pool if the employee leaves before vesting. The District contributed \$50,303 during the 2021/22 fiscal year towards the qualifying employee's plan.



**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 8 DEFINED CONTRIBUTION PENSION PLAN (CONTINUED)**

In case of partial or complete termination of the plan or discontinuance of employer contribution to the plan, the rights to the plan benefits become fully vested regardless of any other provisions of the plan and trusts. The trust accounts would continue until all accounts have been distributed in accordance with the provisions of the plan.

Upon participant termination from services due to death, disability, or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or installments over a period selected by the participant. For termination of service due to other reasons, a participant may receive the vested interest in his or her account as a lump sum distribution. The portion of the account that is not vested upon termination will be used to offset future employer contributions.

The District also offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years through payroll deductions with no employer match. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergencies.

**NOTE 8 REVENUE LIMITATIONS IMPOSED BY CALIFORNIA PROPOSITION 218**

Proposition 218, which was approved by the voters in November 1996, regulates the District's ability to impose, increase, and extend taxes and assessments. Any new increase or extended taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

**NOTE 9 FUND BALANCES - GOVERNMENTAL FUNDS**

The District adopted a policy for GASB Statement 54, *Fund Balance Reporting*. GASB Statement 54 establishes fund balance classifications that comprise a hierarchy based on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. While the classifications of fund balance in the District's various governmental funds were revised, the implementation of this standard had no effect on total fund balance.

Detailed information on governmental fund-type, fund balances are as follows:

	General Fund	Developer In-Lieu Fees	Park Development Fees	Community Facilities District
Restricted for Developer Deposits	\$ -	\$ 14,211	\$ 1,335,153	\$ 80,027
Unassigned	1,418,603	-	-	-
Total Fund Balance	<u>\$ 1,418,603</u>	<u>\$ 14,211</u>	<u>\$ 1,335,153</u>	<u>\$ 80,027</u>

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 10 CONTINGENT LIABILITIES**

Grants are subject to audit to determine compliance with their requirements. District officials believe that if any refunds are required, they would not have a significant effect on the financial condition or liquidity of the District.

The District is unaware of any pending litigation or other contingencies which would have a material effect on the financial condition or liquidity of the District. In the normal course of business, the District is subject to various lawsuits. In the opinion of the General Counsel to the District, payment of claims by the District for amounts not covered by insurance, in the aggregate, are not expected to have a material adverse effect on their financial position.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>REVENUES</b>				
Property Taxes	\$ 1,507,000	\$ 1,542,500	\$ 1,675,384	\$ 132,884
Intergovernmental Revenues	590,648	590,648	122,991	(467,657)
Charges for Current Services	225,000	225,000	133,401	(91,599)
Use of Money and Property	15,000	15,000	26,079	11,079
Other Revenues	-	-	47,308	47,308
Lease Revenues	8,000	8,000	120,182	112,182
Total Revenues	<u>2,345,648</u>	<u>2,381,148</u>	<u>2,125,345</u>	<u>(255,803)</u>
<b>EXPENDITURES</b>				
Salary and Benefits	1,237,766	1,267,859	1,106,668	(161,191)
Services and Supplies	647,409	658,121	673,385	15,264
Capital Outlay	347,500	412,500	244,216	(168,284)
Total Expenditures	<u>2,232,675</u>	<u>2,338,480</u>	<u>2,024,269</u>	<u>(314,211)</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES</b>				
	112,973	42,668	101,076	58,408
<b>OTHER FINANCING SOURCES</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 112,973</u>	<u>\$ 42,668</u>	101,076	<u>\$ 58,408</u>
Fund Balance - Beginning of Year			<u>1,317,527</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 1,418,603</u>	

See accompanying Notes to Required Supplementary Information.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE – COMMUNITY FACILITIES DISTRICT  
YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ 322	\$ 322
Special Assessments	118,440	118,440	121,271	2,831
<b>Total Revenues</b>	<u>118,440</u>	<u>118,440</u>	<u>121,593</u>	<u>3,153</u>
<b>EXPENDITURES</b>				
Salary and Benefits	59,146	60,438	57,117	(3,321)
Services and Supplies	43,325	43,325	46,359	3,034
<b>Total Expenditures</b>	<u>102,471</u>	<u>103,763</u>	<u>103,476</u>	<u>(287)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 15,969</u>	<u>\$ 14,677</u>	18,117	<u>\$ 3,440</u>
Fund Balance - Beginning of Year			<u>61,910</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 80,027</u>	

*See accompanying Notes to Required Supplementary Information.*

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022**

**NOTE 1 BUDGETS AND BUDGETARY ACCOUNTING**

As required by state law the District prepares and legally adopts a final operating budget. Public hearings were conducted on the proposed and final budget to review all appropriations and the sources of financing.

The budgets for the general fund and the Community Facilities District 2016-01 fund are adopted on the modified accrual basis of accounting. The budget for these funds are the only legally adopted budgets since the District does not adopt budgets for the Developer In-Lieu and the Park Development Fees Funds.

At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object without the approval of the board of directors. Significant amendments and appropriation transfers between objects or funds must be approved by the board of directors. Appropriations lapse at fiscal year-end.

The budgetary data presented in the accompanying financial statements includes all revisions approved by the board of directors.



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

Board of Directors  
North Highlands Recreation and Park District  
North Highlands, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the North Highlands Recreation and Park District (District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 16, 2022.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

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

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Roseville, California  
November 16, 2022



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAglobal.com/disclaimer](http://CLAglobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT DECEMBER 2022**  
**(Bills paid in November 2022)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
	<b><u>BENEFITS</u></b>			
1210	Retirement	Voya	Nov-22	\$ 3,873.30
1210	" " "	Voya	Dec-22	\$ 5,774.59
1230	Insurance	California Choice	Dec-22	\$ 10,121.43
1230	" " "	CoPower	Dec-22	\$ 1,026.00
1240	Workers' Comp	CAPRI	3RD QTR	\$ -
	<b>Total</b>			<b>20,795.32</b>

**SERVICES & SUPPLIES**

2039	Empl Trans	Kersevan, Chirs	October 2022	\$ 31.14
2039	" " "	Luu, Evonne	October 2022	\$ 48.55
2039	" " "	Robertson, Rachel	October 2022	\$ 9.18
2039	" " "	Thayer, Kayla	October 2022	\$ 33.21
2061	Membership	USBank	2 CPRS Membership	\$ 290.00
2076	Office Sup	Caltronics	Copies	\$ 169.61
2076	" " "	USBank	Amazon - Supplies	\$ 12.92
2076	" " "	Walkers	Supplies	\$ 408.80
2076	" " "	Caltronics	Copies	\$ 241.37
2076	" " "	Walkers	Rec Supplies	\$ 390.77
2081	Postage	USBank	Vista Print (postcard mail outs)	\$ 857.10
2085	Printing	USBank	Dazzel Printing (Brochure)	\$ 682.36
2085	" " "	ABC Printing	Evonne Luu Business Cards	\$ 107.75
2112	Bldg Maint. Supplies	Home Depot	Supplies	\$ 351.21
2112	" " "	USBank	Walmart - Supplies	\$ 5.67
2112	" " "	Cintas	Logo Mats	\$ 53.72
2112	" " "	Cintas	Logo Mats	\$ 53.72
2112	" " "	Home Depot	Supplies	\$ 68.99
2112	" " "	Cintas	Logo Mats	\$ 53.72
2112	" " "	Home Depot	Supplies	\$ 48.35
2168	Plumbing	Rapid First	Strizek	\$ 1,110.82
2168	" " "	Buttes	Supplies	\$ 245.37
2168	" " "	Rapid First	Shop	\$ 937.09
2191	Electric	SMUD	3548415 3244 Freedom Park	\$ 171.89
2191	" " "	SMUD	7000000346 District	\$ 2,329.92
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$ 69.83
2191	" " "	SMUD	2733018 Aztec	\$ 642.94
2191	" " "	SMUD	3548415 3244 Freedom Park	\$ 171.89
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$ 8.59
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$ 173.75
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ 8.87
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 960.50
2193	" " "	Public Works	Dump	\$ 108.35
2195	Sewage	Sac Utilities	2802 Perrin	\$ 200.11
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	\$ -

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT DECEMBER 2022**  
**(Bills paid in November 2022)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2197	Tele & Teleg	Comcast	Service - Shop	\$ 93.45
2197	" " "	Comcast	Service - District	\$ 309.91
2197	" " "	Telepacific	Service	\$ 864.43
2198	Water	Sac Suburban	Memorial, Larchmont, Brock #1, Brock #2, Navaho Bldg 518, Navaho bldg 539, Navaho/chip Karl Dr., Strizek, Karl&Rosario,Planehaven,Wings	\$ 3,400.89
2198	" " "	Sac Suburban	Way, 6040 Watt,Freedom,Softball Complex	\$ 2,954.35
2198	" " "	CA/American	Chardonay	\$ 911.51
2198	" " "	CA/American	Sierra	\$ 589.42
2205	Auto Maint. Serv	USBank	PacWest - Repairs	\$ 47.03
2211	Constr Equip Serv	NH Tire Pros	Service	\$ 964.35
2226	Expend. Tools	CH Saw & Mowers	Tools	\$ 395.47
2236	Fules and Lube	USBank	Eco/fuel	\$ 650.00
2236	" " "	C.U.S.D.	Jul - Sep 2022	\$ 300.00
2261	Office Equip Mt.	Towne Communication	Equipment Service	\$ 794.19
2275	Rents & Leases	Sac Valley Alarm	7916 Aztec Quarterly Monitoring	\$ 491.82
2275	" " "	Cintas	Lease	\$ 53.72
2275	" " "	All Star Rents	Rental	\$ 96.92
2275	" " "	USBank	United Service (Porta Potties)	\$ 954.55
2275	" " "	Alhambra	Water Service	\$ 82.94
2275	" " "	Avaya - CIT	Phone Equipment	\$ 418.26
2275	" " "	DLL Financial	Copier	\$ 186.27
2314	Clothing	American Logowear	Maintenance	\$ 131.46
2322	Custodial Sup	A1	Custoidan supplies	\$ 124.85
2322	" " "	A1	Custoidan supplies	\$ 945.31
2332	Food	Walker	Supplies	\$ 53.73
2332	" " "	USBank	Smart&Final,Walmart,Target,Dominoes (Harvestime,Halloween,RecSup,Mt.Aprec.)	\$ 155.19
2444	Medical	Walker	Supplies	\$ 72.99
2505	Accounting	CLA	FY2021/2022 Audit	\$ 10,950.00
2531	Leagal Service	Bart.,Kron.,Shan.	October 2022	\$ 617.50
2591	Other Prof Serv.	Tree Tech	Planehaven	\$ 800.00
2591	" " "	Backflow Tech	Memorial Park	\$ 415.87
2591	" " "	SCI	Nexus Study	\$ 1,501.50
2591	" " "	USBank	GoldenHillsPest,CollegeTow,StreamLine, Adobe,Microsoft,Zoom,WhenIWork (MonthlySrv.,Towing,WebPage,Programs, YearlySrv.,Scheduler)	\$ 1,068.25
2591	" " "	ASCAP	Annual Services	\$ 411.08
2591	" " "	Fulton El Camino	Monthly Patrol	\$ 2,814.00
2591	" " "	Tree Tech	Strizek	\$ 1,400.00
2851	Recreation Serv	Airborne Security	Building Patrol	\$ 240.00
2851	" " "	USBank	Inflatable,Antoinette (Halloween)	\$ 1,261.05
2851	" " "	Blank Canvas Art Studio	Fall Art Class	\$ 100.00
2852	Recreation Sup	USBank	TractorSup.,Walmart,RiverValleyFeed, Amazon,SnowyPeak (Sup.,Halloween, X- mas,Harvetime)	\$ 710.51

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT DECEMBER 2022**  
**(Bills paid in November 2022)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2898	Other Oper Exp	NHRPD - BANK FEES	(Merchant Fees - Nov \$45.42/Oct - Bank Analysis	
2898	" " "	USBank	Fees \$87.25/Nov - Active Fee \$510.98)	\$ 643.65
	<b>TOTAL</b>		Parking	\$ 5.25
				<b>\$ 50,039.73</b>

**FIXED ASSETS**

4201	Building Improvement			\$ -
4202	Structures	Recreation Project Serv.	Chardonay	\$ 4,950.00
4202	" " "	BT Mancinni	Capehart PerCapital Grant	\$ 69,923.59
4202	" " "	CRG	Capehart PerCapital Grant	\$ 74,621.60
4303	Equipment	A1 Janitorial	Capehart floor care	\$ 4,132.50
4303	" " "	Sprinkler Service	Freedom Park Camera Installation	\$ 3,917.94
4303	" " "	Sacramento Landscaping	Freedom Park Camera Installation	\$ 12,432.00
	<b>TOTAL</b>			<b>\$ 169,977.63</b>

<b>Total District Salaries</b>	(NOVEMBER 2 PAY DAY)	\$ 65,903.90
<b>Total District EDD</b>	(NOVEMBER 2 PAY DAY)	\$ 62.27
<b>Total District OASDI</b>	(NOVEMBER 2 PAY DAY)	\$ 4,904.30
		<b>\$ 70,870.47</b>

**DISTRICT TOTALS**

**\$311,683.15**

9429	Building Rentals	Aguilar, L.	Cancelled Building Event	\$ 1,100.00
9429	" " "	Martinez, Socorro	Refund over charge for building monitor	\$ 45.00
9646	Rec Fees & Charges	Byrd, Bethany	Refund Winter Break Camp	\$ 150.00
088L	Park Fees	Applied Landscape	Chardonay Playground Fibar	\$ 6,857.38
088L	" " "	Concrete By 3 Brothers	Chardonay - grade for fibar & Clean garbage	\$ 3,480.00

\_\_\_\_\_  
BOARD MEMBER

\_\_\_\_\_  
BOARD MEMBER

\_\_\_\_\_  
BOARD MEMBER

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**CFD BILLING REPORT DECEMBER 2022**  
**(Bills paid in November 2022)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<b><u>BENEFITS</u></b>				
1210	Retirement	VOYA	Nov-22	\$ 281.97
1210	Retirement	VOYA	Dec-22	\$ 421.35
1230	Insurance	CALIFORNIA CHOICE	Dec-22	\$ 579.58
1230	" " "	COPOWER	Dec-22	\$ 85.50
1240	" " "	CAPRI	3rd Qtr.	\$ -
<b>Total</b>				<b>1,368.40</b>
<b><u>SERVICES &amp; SUPPLIES</u></b>				
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 30.13
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 29.99
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 47.27
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 52.80
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 733.03
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 1,241.50
2236	Lube & Fuel	C.U.S.D.	July - September 2022	\$ 196.72
2505	Accounting	CLA	FY2021/22 Audit	\$ 1,500.00
<b>TOTAL</b>				<b>\$ 3,831.44</b>
<b><u>FIXED ASSETS</u></b>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
<b>TOTAL</b>				<b>\$ -</b>
<b>Total District Salaries</b>		(OCT 2 PAY DAY)		\$ 3,524.62
<b>Total District EDD</b>		(OCT 2 PAY DAY)		\$ -
<b>Total District OASDI</b>		(OCT 2 PAY DAY)		\$ 269.63
				<b>\$ 3,794.25</b>
<b>DISTRICT TOTALS</b>				<b>\$8,994.09</b>

---

BOARD MEMBER

---

BOARD MEMBER

---

BOARD MEMBER

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT NOVEMBER 2022**  
**(Bills paid in October 2022)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>
	<b><u>BENEFITS</u></b>				
1210	Retirement	Voya	Oct-22	\$	4,100.06
1230	Insurance	California Choice	Nov-22	\$	10,701.01
1230	" " "	CoPower	Nov-22	\$	1,282.50
1240	Workers' Comp	CAPRI	3RD QTR	\$	-
	<b>Total</b>				<b>16,083.57</b>

**SERVICES & SUPPLIES**

2005	Adv/Legal Notices	USBank	CPRS - Mt. Position Adv.	\$	75.00
2022	Books/Periodicals	Poster Compliance	Annual year membership	\$	146.44
2029	Conference	USBank	Embassy Stes. (Conf. 3 Board Members)	\$	2,020.38
2039	Empl Trans	Kersevan, Chirs	September 2022	\$	26.21
2039	" " "	Luu, Evonne	September 2022	\$	44.02
2039	" " "	Robertson, Rachel	September 2022	\$	20.61
2039	" " "	Thayer, Kayla	September 2022	\$	20.38
2061	Membership	CSDA	RM - Regular Membership	\$	8,186.00
2076	Office Sup	Walkers	Supplies	\$	145.71
2076	" " "	Pacific Office	Supplies	\$	92.94
2076	" " "	Walkers	Supplies	\$	37.10
2076	" " "	USBank	Amazon (Supplies)	\$	126.57
2076	" " "	Walkers	2023 Calendars	\$	149.04
2085	Printing	Walkers	New Bank Stamp	\$	23.65
2085	" " "	USBank	AllSafeEngraver/VistaPrint(NamePlates, Banners)	\$	315.11
2104	Agri/Hort.	GreenAcres	Lodge Pole	\$	67.88
2104	" " "	Steve's Rock	Topsoil	\$	53.88
2111	Bldg Maint Service	Stice Lock	Brock Park	\$	565.31
2111	" " "	Stice Lock	Freedom Park	\$	328.59
2112	Bldg Maint. Supplies	USBank	RiteAid(Cards)	\$	8.81
2191	Electric	SMUD	3548415 3244 Freedom Park	\$	-
2191	" " "	SMUD	7000000346 District	\$	3,067.93
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$	78.85
2191	" " "	SMUD	2733018 Aztec	\$	805.20
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$	8.32
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$	45.28
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$	8.05
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$	788.57
2193	" " "	Public Works	Dump	\$	250.00
2195	Sewage	Sac Utilities	2802 Perrin	\$	-
2195	" " "	Sac Utilities	3843 Bainbridge	\$	113.70
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$	113.70
2195	" " "	Sac Utilities	3929 Karl Dr.	\$	113.70
2195	" " "	Sac Utilities	6040 Watt	\$	327.68
2195	" " "	Sac Utilities	7916 Aztec	\$	638.32
2197	Tele & Teleg	Comcast	Service - Shop	\$	93.45
2197	" " "	AT&T	Service - Capehart	\$	-
2197	" " "	Comcast	Service - District	\$	309.91
2197	" " "	Telepacific	Service	\$	877.80

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT NOVEMBER 2022**  
**(Bills paid in October 2022)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2198	Water	Sac Suburban	Memorial, Larchmont, Brock #1, Brock #2, Navaho Bldg 518, Navaho bldg 539, Navaho/chip Karl Dr., Strizek, Karl&Rosario,Planehaven,Wings	\$ 3,284.45
2198	" " "	Sac Suburban	Way, 6040 Watt,Freedom,Softball Complex	\$ 3,539.61
2198	" " "	CA/American	Chardonay	\$ 1,120.98
2198	" " "	CA/American	Sierra	\$ 620.19
2205	Auto Maint. Serv	USBank	UltraTruck (Maint.)	\$ 1,212.50
2236	Fules and Lube	USBank	Eco,PowerMart(gas)	\$ 920.09
2261	Office Equip Mt.	NCS Computers	On Site Service - Replace WebCam	\$ 175.64
2261	" " "	NCS Computers	New Computers	\$ 2,157.97
2261	" " "	NCS Computers	On Site Service - Update Rachel Comp.	\$ 424.50
2261	" " "	NCS Computers	On Site Service - Cleaned Sarah's Comp.	\$ 335.12
2261	" " "	NCS Computers	Aug/Sep/Oct Monthly Service	\$ 726.00
2275	Rents & Leases	Sac Valley Alarm	6040 Watt -	\$ 129.36
2275	" " "	USBank	Rent Rite (Tables)	\$ 50.00
2275	" " "	CIT - AVAYA	Phone Equipment	\$ 418.26
2275	" " "	Alhambra	water	\$ 131.82
2275	" " "	DLL Financial	Copier Lease	\$ 186.27
2275	" " "	Sentry Alarm	7916 System Test	\$ 30.00
2292	Other Equip. Sup.	USBank	Big5,Amazon(Bball Nets)	\$ 153.94
2322	Custodial Sup	A1	Janitorial Supplies	\$ 545.38
2322	" " "	A1	Janitorial Supplies	\$ 570.29
2332	Food	Walkers	Supplies	\$ 40.00
2332	" " "	USBank	Smart&Final,Walmart,Amazon (Harvestine, Halloween)	\$ 371.48
2531	Leagal Service	Bart.,Kron.,Shan.	Sept 2022 Fees	\$ 753.75
2591	Other Prof Serv.	Sac Valley Alarm	7916 Fire Inspection	\$ 160.00
2591	" " "	DOJ	Fingerprints for Recreation and Matintenance	\$ 96.00
2591	" " "	USBank	GoldenHills,Adobe,Microsoft,WhenIWork, Streamline(Serv.,Programs,Sch.,Webpage)	\$ 438.99
2591	" " "	Fulton El Camino	Aug 2022 Patrol	\$ 3,015.00
2591	" " "	Fulton El Camino	Sep 2022 Patrol	\$ 3,015.00
2591	" " "	Carbon Health	Recreation Employee Physical	\$ 200.00
2591	" " "	ProClean	Full Service Mt. Hood System @ Capehart	\$ 595.00
2851	Recreation Serv	USBank	Inflatable (Halloween)	\$ 222.50
2852	Recreation Sup	USBank	Walmart,Target,Amazon,HomeDepot (Halloween,Supplies,MiniEvent,PWBall)	\$ 391.93
2898	Other Oper Exp	NHRPD - BANK FEES	(Merchant Fees - Oct \$44.95/Sep - Bank Analysis Fees \$62.56/Oct - Active Fee \$649.18)	\$ 756.69
2898	" " "	USBank	Parking	\$ 3.50
<b>TOTAL</b>				<b>\$ 46,886.30</b>
<b><u>FIXED ASSETS</u></b>				
4201	Building Improvement			\$ -
4202	Structures	Freedom Fence	Ridgepoint-installation iron fence	\$ 5,284.00
4202	" " "	RS General Contractor	Capehart Gym	\$ 7,533.00
4303	Equipment			\$ -
<b>TOTAL</b>				<b>\$ 12,817.00</b>

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT NOVEMBER 2022**  
**(Bills paid in October 2022)**

<u>CODE</u> <u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<b>Total District Salaries</b>	(OCTOBER 2 PAY DAY)		\$ 67,588.17
<b>Total District EDD</b>	(OCTOBER 2 PAY DAY)		\$ 165.58
<b>Total District OASDI</b>	(OCTOBER 2 PAY DAY)		\$ 5,033.13
			<b>\$ 72,786.88</b>

**DISTRICT TOTALS**

**\$148,573.75**

9429	Building Rentals			
9646	Rec Fees & Charges	Alexander, A.	Intro to Anime Drawing	\$ 15.00
9646	" " "	Ponce, A.	Intro to Anime Drawing	\$ 15.00
9646	" " "	Apolinar, D.	Intro to Anime Drawing	\$ 15.00
9646	" " "	Millinchamp, M.	Vball Skills & Drill	\$ 27.00
9646	" " "	Warren, E.	Vball Skills & Drill	\$ 27.00
9646	" " "	Hundal, K.	Vball Skills & Drill	\$ 27.00
9646	" " "	Pantalion, M.	Vball Skills & Drill	\$ 27.00

---

BOARD MEMBER

---

BOARD MEMBER

---

BOARD MEMBER

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**CFD BILLING REPORT NOVEMBER 2022**  
**(Bills paid in October 2022)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<b><u>BENEFITS</u></b>				
1210	Retirement	VOYA	Oct-22	\$ -
1230	Insurance	CALIFORNIA CHOICE	Nov-22	\$ -
1230	" " "	COPOWER	Nov-22	\$ -
1240	" " "	CAPRI	3rd Qtr.	\$ -
	<b>Total</b>			<b>0.00</b>
<b><u>SERVICES &amp; SUPPLIES</u></b>				
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 30.18
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 29.91
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 200.00
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 47.15
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 51.94
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 1,026.23
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 2,354.86
2591	Other Prof Serv.	Backflow Technologies	Backflow Test	\$ 210.00
	<b>TOTAL</b>			<b>\$ 3,950.27</b>
<b><u>FIXED ASSETS</u></b>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
	<b>TOTAL</b>			<b>\$ -</b>
<b>Total District Salaries</b>		(OCT 2 PAY DAY)		\$ 720.00
<b>Total District EDD</b>		(OCT 2 PAY DAY)		\$ -
<b>Total District OASDI</b>		(OCT 2 PAY DAY)		\$ 55.08
				<b>\$ 775.08</b>
<b>DISTRICT TOTALS</b>				<b>\$4,725.35</b>

---

BOARD MEMBER

---

BOARD MEMBER

---

BOARD MEMBER



A	B	C	D	E	F	G	H	
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT</b>						
2		<b>REVENUE REPORT - NOVEMBER 2022</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	5,455.00	(1422.00)	22,320.50	-22,320.50	
7	9429	Recreation Center	\$0.00	57.50	0.00	4,133.00	-4,133.00	
8	9429	<b>TOTAL</b>	<b>\$40,000.00</b>	<b>5,512.50</b>	<b>(1422.00)</b>	<b>26,453.50</b>	<b>13,546.50</b>	<b>66%</b>
9								
10	<b>LEASED PROPERTY</b>							
11	9690	Strizek Lease	\$0.00	0.00	0.00	10,796.15	-10,796.15	
12	9690	Capehart Lease - Day Care	\$0.00	3,085.00	0.00	15,074.00	-15,074.00	
13	9690	Freedom Park Lease - Softball	\$0.00	5,300.00	0.00	26,500.00	-26,500.00	
14	9690	Sierra Creek	\$0.00	0.00	0.00	5,250.00	-5,250.00	
15	9690	<b>TOTAL</b>	<b>\$128,700.00</b>	<b>8,385.00</b>	<b>0.00</b>	<b>57,620.15</b>	<b>71,079.85</b>	<b>45%</b>
16								
17	<b>REVENUE OTHER</b>							
18	9790	Brock Park Arson Reim	\$0.00	0.00	0.00	0.00	0.00	
19	9790	Backflow Test Reim All Star	\$0.00	0.00	0.00	71.00	-71.00	
20	9790	Fulton El Camino Reim	\$0.00	0.00	0.00	128.97	-128.97	
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	Reim - Robertson	\$0.00	0.00	0.00	5.00	-5.00	
25	9790	Reim - Harding - Conference	\$0.00	118.16	0.00	118.16	-118.16	
26	9790	Team Fees - Brock	\$0.00	0.00	0.00	0.00	0.00	
27	9790	Team Fees - Capehart	\$0.00	0.00	0.00	0.00	0.00	
28	9790	Team Fees - Pacific	\$0.00	0.00	0.00	0.00	0.00	
29	9790	Truck Accident Reim	\$0.00	0.00	0.00	0.00	0.00	
30	9790	TRUSD REIM -Boost Conf.	\$0.00	0.00	0.00	13,898.85	-13,898.85	
31	9790	USBank Incentive	\$0.00	0.00	0.00	193.47	-193.47	
32	9790	Utilities - Capehart	\$0.00	0.00	0.00	0.00	0.00	
33			<b>\$706,500.00</b>	<b>118.16</b>	<b>0.00</b>	<b>14,415.45</b>	<b>692,084.55</b>	<b>2%</b>
34	<b>AQUATICS</b>							
35	9646	Swim Lesson	\$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		<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>
38								
39	<b>DAY CARE PROGRAM</b>							
40	9646	Dudley - Dragons	\$0.00	0.00	0.00	34.50	-34.50	
41	9646	Fall Camp	\$0.00	225.00	(150.00)	225.00	-225.00	
42	9646	JR Rec Leader	\$0.00	0.00	0.00	0.00	0.00	
43	9646	Spring Camp	\$0.00	0.00	0.00	7,000.00	-7,000.00	
44	9646	Summer Kids Kamp - Comm Ctr	\$0.00	0.00	1769.00	63,288.00	-63,288.00	
45	9646	Winter Camp	\$0.00	1,010.00	0.00	1,010.00	-1,010.00	
46		<b>TOTAL</b>	<b>\$57,000.00</b>	<b>1,235.00</b>	<b>1619.00</b>	<b>\$71,557.50</b>	<b>-14,557.50</b>	<b>126%</b>
47								
48	<b>SPECIAL INTEREST/CONTRACT CLASSES</b>							
49	9646	Adult Paint Night	\$0.00	0.00	0.00	125.00	-125.00	
50	9646	Art Class	\$0.00	0.00	0.00	0.00	0.00	
51	9646	Breakfast with Santa	\$0.00	272.00	0.00	272.00	-272.00	
52	9646	Elves in Training	\$0.00	72.00	0.00	72.00	-72.00	
53	9646	Gingerbread House Contest	\$0.00	35.00	0.00	35.00	-35.00	
54	9646	Intro to Anime Drawing	\$0.00	0.00	0.00	0.00	0.00	
55	9646	MAD Science	\$0.00	66.00	0.00	66.00	-66.00	
56	9646	Senior Field Trip	\$0.00	32.00	0.00	32.00	-32.00	
57		<b>TOTAL</b>	<b>\$5,000.00</b>	<b>\$477.00</b>	<b>\$0.00</b>	<b>\$602.00</b>	<b>4,398.00</b>	<b>12%</b>
58								
59	<b>SPECIAL EVENTS</b>							
60	9646	Halloween Vendors	\$0.00	0.00	0.00	330.00	-330.00	
61	9646	Halloween Donations	\$0.00	0.00	0.00	200.00	-200.00	
62	9646	Holiday Party Vendor	\$0.00	30.00	0.00	30.00	-30.00	
63	9646	Easter Event	\$0.00	0.00	0.00	0.00	0.00	
64	9646	Spring Fling	\$0.00	0.00	0.00	0.00	0.00	
65	9646	Yard Sale	\$0.00	0.00	0.00	0.00	0.00	
66		<b>TOTAL</b>	<b>\$5,000.00</b>	<b>30.00</b>	<b>0.00</b>	<b>560.00</b>	<b>4,440.00</b>	<b>11%</b>
67								
68	<b>RECREATION MISC.</b>							
69	9646	Gym Rental-Capehart/R.P.	\$0.00	425.00	0.00	4,802.50	-4,802.50	
70	9646	Birthday Parties	\$0.00	0.00	0.00	0.00	0.00	
71	9646	Open Gym	\$0.00	0.00	0.00	18.00	-18.00	
72	9646	Park Rentals	\$0.00	0.00	(285.00)	5,415.00	-5,415.00	
73		<b>TOTAL</b>	<b>\$65,000.00</b>	<b>425.00</b>	<b>(285.00)</b>	<b>10,235.50</b>	<b>54,764.50</b>	<b>16%</b>
74								
75								
76								
77								

	A	B	C	D	E	F	G	H
78	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
79	<b>YOUTH SPORTS</b>							
80	9646	PW Bball Skills & Drills Ses I & II	\$0.00	0.00	0.00	999.00	-999.00	
81	9646	Vball Skills & Drills Session I & II	\$0.00	0.00	0.00	108.00	-108.00	
82	9646	PW Bball - Winter	\$0.00	52.00	0.00	52.00	-52.00	
83	9646	2nd-3rd Bball -Winter	\$0.00	148.00	0.00	148.00	-148.00	
84	9646	4th-5th Bball -Winter	\$0.00	148.00	0.00	148.00	-148.00	
85	9646	6th-7th Bball -Winter	\$0.00	222.00	0.00	222.00	-222.00	
86	9646	2nd-3rd Bball	\$0.00	0.00	0.00	0.00	0.00	
87	9646	4th-5th Bball	\$0.00	0.00	0.00	0.00	0.00	
88	9646	6th-7th Bball	\$0.00	0.00	0.00	0.00	0.00	
89	9646	Cheer	\$0.00	0.00	0.00	0.00	0.00	
90	9646	Youth Dodge Ball	\$0.00	0.00	0.00	0.00	0.00	
91	9646		\$0.00	0.00	0.00	0.00	0.00	
92		<b>TOTAL</b>	<b>\$50,800.00</b>	<b>570.00</b>	<b>0.00</b>	<b>1,677.00</b>	<b>49,123.00</b>	<b>3%</b>
93								
94	<b>ADULT SPORTS</b>							
95	9646	Coed Power Volleyball-Monday	\$0.00	950.00	0.00	1,710.00	-1,710.00	
96	9646	Adult Basketball	\$0.00	0.00	0.00	0.00	0.00	
97		<b>TOTAL</b>	<b>\$6,000.00</b>	<b>950.00</b>	<b>0.00</b>	<b>1,710.00</b>	<b>4,290.00</b>	<b>29%</b>
98								
99	<b>TAXES</b>							
100	9101	Prop Tax - Secured	\$1,630,700.00	0.00	0.00	0.00	1,630,700.00	
101	9102	Prop Tax - Unsec	\$53,000.00	0.00	0.00	-0.22	53,000.22	
102	9103	Supp Prop Tax	\$50,000.00	0.00	0.00	0.00	50,000.00	
103	9104	Prop Tax Sec Delinquent	\$11,000.00	0.00	0.00	0.00	11,000.00	
104	9105	Prop Tax Supp Delinquent	\$2,000.00	0.00	0.00	0.00	2,000.00	
105	9106	Prop tax Unitary	\$9,300.00	0.00	0.00	0.00	9,300.00	
106	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
107	9130	Prop Tax - Prior Unsec	\$750.00	0.00	0.00	0.00	750.00	
108	9140	Prop Tax - Pently	\$400.00	0.00	6.25	6.25	393.75	
109	9196	RDA Residual	\$12,500.00	481.01	0.00	481.01	12,018.99	
110	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
111		<b>TOTAL</b>	<b>\$1,769,650.00</b>	<b>481.01</b>	<b>6.25</b>	<b>487.04</b>	<b>1,769,162.96</b>	<b>0%</b>
112								
113	<b>INTEREST INCOME</b>							
114	9410	Interest Income	\$6,500.00	0.00	0.00	0.00	6,500.00	
115		<b>TOTAL</b>	<b>\$6,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,500.00</b>	<b>0%</b>
116								
117	<b>USE OF MONEY/PROPERTY</b>							
118	9522	Homeowner Prop Tax	\$13,000.00	0.00	0.00	0.00	13,000.00	
119		<b>TOTAL</b>	<b>\$13,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,000.00</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	\$20,064.00	0.00	0.00	20,064.00	0.00	
127		<b>TOTAL</b>	<b>\$20,064.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,064.00</b>	<b>0.00</b>	<b>100%</b>
128								
129	<b>AID TO LOCAL GOVERNMENT</b>							
130	9531	Aid to Local Government	\$0.00	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	\$10,000.00	296.58	0.00	296.58	9,703.42	
135		<b>TOTAL</b>	<b>\$10,000.00</b>	<b>296.58</b>	<b>0.00</b>	<b>296.58</b>	<b>9,703.42</b>	<b>3%</b>
136								
137	<b>FISCAL RELIEF FOR SPECIAL DISTRICT</b>							
138	9595	Fiscal Relief for Special District	\$0.00	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	<b>STATE AID</b>							
142	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
143		<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>
144								
145								
146								
147								
148								
149								
150								
151								
152								
153								
154								

	A	B	C	D	E	F	G	H
155	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
156	9429	Building Rental	\$40,000	5,512.50	(1422.00)	26,453.50	13,546.50	66%
157	9646	Rec Fees & Charges	\$188,800	3,687.00	1334.00	86,342.00	102,458.00	46%
158	9100	Taxes	\$1,769,650	481.01	6.25	487.04	1,769,162.96	0%
159	9410	Interest Income	\$6,500	0.00	0.00	0.00	6,500.00	0%
160	9522	Homeowner Prop Tax	\$13,000	0.00	0.00	0.00	13,000.00	0%
161	9529	In Lieu Tax	\$100,000	0.00	0.00	0.00	100,000.00	0%
162	9530	Misc. Revenue	\$20,064	0.00	0.00	20,064.00	0.00	100%
163	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
164	9533	Redevelopmnet Funds	\$10,000	296.58	0.00	296.58	9,703.42	0%
165	9595	Fiscal Relief for Special Dist.	\$0	0.00	0.00	0.00	0.00	0%
166	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
167	9690	Lease Property	\$128,700	8,385.00	0.00	57,620.15	71,079.85	45%
168	9790	Revenue Other	\$706,500	118.16	0.00	14,415.45	692,084.55	2%
169		TOTAL	\$2,983,214	18,480.25	-81.75	205,678.72	2,777,535.28	7%
170								
171		GENERAL RESERVED FUND	\$0					
172		CARRY OVER	\$1,432,956	0.00	0.00	0.00	0.00	0%
173								
174		TOTAL BUDGET	\$4,416,170	18,480.25	-81.75	\$205,679	4,210,491.28	5%
175								
176		Scholarship		0.00				
177		ADA		0.00				
178		Field Deposit - Brock Park		0.00				
179		Field Deposit - Softball Complex		0.00				
180		Field Deposit - Capehart		0.00				
181		Bldg Deposit		2500.00	0.00			
182		Bldg Guards		1080.00				
183				3580.00				
184								
185	2191	SMUD Reim - Something Extra		380.00				
186	2192	PG&E Reim - Something Extra		10.00				
187	2193	Republic Serv. Reim - Something		90.00				
188	2195	Sewage Reim - Something Extra		240.00				
189	2198	Water Reim - Something Extra		100.00				
190				820.00				
191								
192								
193		Total Revenue		22,880.25				
194								
195								
196								
197		Program/Scholarship Donations	\$0.00	0.00	0.00	13,345.77	-13,345.77	
198								
199		District ADA Account	\$0.00	0.00	0.00	0.00	0.00	
200		055000000	\$0.00	3,580.00	0.00	27,221.00	-27,221.00	
201		Contingency	\$150,000.00	0.00	0.00	0.00	150,000.00	
202		Park Dedication Acct 088L	\$0.00	0.00	(10337.38)	3,873.33	-3,873.33	
203		Park Fees 346l	\$0.00	0.00	(1501.50)	1,333,651.16	-1,333,651.16	
204		District Reserve Acct	\$0.00	0.00	0.00	1,430,928.00	-1,430,928.00	

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 2022</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	\$300.00	0.00	0.00	0.00	300.00	
20		<b>TOTAL</b>	<b>\$300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</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	\$127,066.00	0.00	0.00	0.00	127,066.00	
48		<b>TOTAL</b>	<b>\$127,066.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>127,066.00</b>	<b>0%</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	\$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		<b>TOTAL</b>	<b>\$127,366</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>127,366.00</b>	<b>0%</b>
63								
64	<b>GENERAL RESERVED FUND</b>							
65		<b>CARRY OVER</b>	<b>\$59,642</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59,642.00</b>	<b>0%</b>
66								
67		<b>TOTAL BUDGET</b>	<b>\$187,008</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>187,008.00</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 2022</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	142,815	10,641.61	58,246.67	84,568.33	41%
8	1110	Office Manager	79,224	5,872.92	32,281.06	46,942.94	41%
9	1110	Office Assistant	0	0.00	0.00	0.00	0%
10	1122	Board of Directors	8,500	400.00	2,050.00	6,450.00	24%
11		Sub-Total	230,539	16,914.53	92,577.73	137,961.27	40%
12	1210	Retirement	17,763	3,278.73	9,199.78	8,563.22	52%
13	1220	OASDI	17,636	1,205.35	6,639.15	10,996.85	38%
14	1230	Insurance	33,755	2,692.50	13,462.50	20,292.50	40%
15	1240	Worker's Comp.	4,813	0.00	76.00	4,737.00	2%
16	1250	Unemployment	490	0.00	0.00	490.00	0%
17		Sub-Total	74,457	7,176.58	29,377.43	45,079.57	39%
18		<b>TOTAL</b>	<b>304,997</b>	<b>24,091.11</b>	<b>121,955.16</b>	<b>183,041.84</b>	<b>40%</b>
19							
20	<b>SERVICES &amp; SUPPLIES</b>						
21	2005	Ad/Leg	2,500	0.00	664.70	1,835.30	27%
22	2022	Bks/Subs	150	0.00	146.44	3.56	98%
23	2029	Bus Conf Exp	6,000	0.00	2,730.38	3,269.62	46%
24	2035	Educ/Trng	3,000	0.00	0.00	3,000.00	0%
25	2039	Empl Trans	1,000	0.00	337.12	662.88	34%
26	2051	Insurance	119,191	0.00	59,595.50	59,595.50	50%
27	2061	Memberships	12,100	0.00	12,266.00	-166.00	101%
28	2076	Office Sups	8,500	832.70	3,676.43	4,823.57	43%
29	2081	Postage	750	107.75	146.04	603.96	19%
30	2085	Printing	500	0.00	384.61	115.39	77%
31	2197	Tele & Teleg	16,000	1,174.34	5,896.99	10,103.01	37%
32	2261	Office Equip Mtn	17,900	794.19	11,523.61	6,376.39	64%
33	2275	Rents & Leases	10,000	604.53	5,166.31	4,833.69	52%
34	2332	Food Sups	1,200	53.73	741.14	458.86	62%
35	2444	Medical Supplies	250	72.99	783.32	-533.32	313%
36	2505	Actg Svcs	30,000	10,950.00	12,230.00	17,770.00	41%
37	2531	Legal Svcs	15,000	-457.50	631.25	14,368.75	4%
38	2591	Other Prof Svcs	139,000	3,392.46	6,469.24	132,530.76	5%
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	648.90	3,414.66	12,685.34	21%
43		<b>TOTAL</b>	<b>419,141</b>	<b>18,174.09</b>	<b>126,803.74</b>	<b>292,337.26</b>	<b>30%</b>
44							
45							
46	4202	Struct & Imp	500,000	0.00	0.00	500,000.00	0%
47	4303	Office Equipment	7,000	0.00	2,600.55	4,399.45	37%
48		<b>TOTAL</b>	<b>507,000</b>	<b>0.00</b>	<b>2,600.55</b>	<b>504,399.45</b>	<b>37%</b>
49							
50							
51							
52							
53							
54							
55							
56							
57							PAGE 1

	A	B	C	D	E	F	G
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent-Sarah/Ra	90,290	6,044.62	45,087.68	45,202.32	50%
62	1110	Supervisor-Rachel/Kayla	69,480	5,047.38	20,345.07	49,134.93	29%
63	1110	Rec. Coordinator/Chris	53,205	3,750.76	9,396.90	43,808.10	18%
64	1110	Rec Specialist/Luu	49,317	3,836.36	20,456.17	28,860.83	41%
65	1122	Part Time	150,000	3,063.76	38,368.53	111,631.47	26%
66	1122	Part Time Ases	0	0.00	0.00	0.00	0%
67		Sub-Total	412,292	21,742.88	133,654.35	278,637.65	32%
68	1210	Retirement	20,983	1,207.32	4,923.22	16,059.78	23%
69	1220	OASDI	31,540	1,684.17	10,228.56	21,311.44	32%
70	1230	Insurance	29,687	1,967.87	7,738.86	21,948.14	26%
71	1240	Worker's Comp	11,877	0.00	2,964.00	8,913.00	25%
72	1250	Unemployment	6,230	44.40	490.77	5,739.23	8%
73		Sub-Total	100,316	4,903.76	26,345.41	73,970.59	26%
74		TOTAL	512,609	26,646.64	159,999.76	352,609.24	31%
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	122.08	290.76	1,709.24	15%
82	2061	Memberships	600	290.00	290.00	310.00	48%
83	2065	Film Svcs	0	0.00	0.00	0.00	0%
84	2076	Office Svcs	1,000	390.77	936.27	63.73	94%
85	2081	Postage	1,500	857.10	1,192.02	307.98	79%
86	2085	Printing	2,500	682.36	1,918.74	581.26	77%
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	0.00	410.53	4,589.47	8%
90	2332	Food	3,500	155.19	1,227.97	2,272.03	35%
91	2444	Med Svcs	1,500	0.00	100.72	1,399.28	7%
92	2591	Other Prof Svcs	5,000	60.00	734.00	4,266.00	15%
93	2851	Rec Svcs	20,000	1,601.05	4,116.40	15,883.60	21%
94	2852	Rec Svcs	17,000	710.51	2,078.63	14,921.37	12%
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	4,869.06	13,296.04	55,803.96	19%
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%
101							
102							
103							
104							
105							
106							
107							
108							
109							
110							
111							
112							
113							
114							

	A	B	C	D	E	F	G
115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	MAINTENANCE						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Scott	93,730	6,947.38	38,190.59	55,539.41	41%
119	1110	Supervisor - Sergio	74,190	5,500.00	30,230.00	43,960.00	41%
120	1110	Superviosr -	74,190	0.00	0.00	74,190.00	0%
121	1110	Mtnc Worker II	50,289	3,184.92	17,497.06	32,791.94	35%
122	1110	Mtnc Wkr-Eric	14,058	0.00	8,617.31	5,440.69	61%
123	1110	Mtnc Wkr-Rodney	47,522	3,524.62	19,365.41	28,156.59	41%
124	1110	Mtnc Wkr-Steve	45,167	3,350.16	18,126.56	27,040.44	40%
125	1110	Mtnc Wkr-Simmons	45,167	3,350.16	18,055.53	27,111.47	40%
126	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
127	1122	Weekday & Weekend Bldg Monitor	16,640	1,389.25	10,342.25	6,297.75	62%
128		<b>Sub-Total</b>	<b>460,954</b>	<b>\$ 27,246.49</b>	<b>160,424.71</b>	<b>300,529.29</b>	<b>35%</b>
129	1210	Retirement	35,545	5,161.84	15,108.93	20,436.07	43%
130	1220	OASDI	35,263	2,014.78	11,941.39	23,321.61	34%
131	1230	Insurance	113,442	6,316.08	32,910.56	80,531.44	29%
132	1240	Worker's Comp.	53,507	0.00	17,436.50	36,070.50	33%
133	1250	Unemployment	2,542	17.87	65.25	2,476.75	3%
134		<b>Sub-Total</b>	<b>240,299</b>	<b>13,510.57</b>	<b>77,462.63</b>	<b>162,836.37</b>	<b>32%</b>
135		<b>TOTAL</b>	<b>701,252</b>	<b>40,757.06</b>	<b>237,887.34</b>	<b>463,364.66</b>	<b>34%</b>
136	SERVICES & SUPPLIES						
137	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
138	2035	Educ/Trng	500	0.00	0.00	500.00	0%
139	2039	Empl Trans	150	0.00	0.00	150.00	0%
140	2061	Memberships	150	0.00	0.00	150.00	0%
141	2076	Office Sups	500	0.00	366.97	133.03	73%
142	2104	Agri/Hort	2,000	0.00	121.76	1,878.24	6%
143	2111	Bldg Mtnc Svc	2,500	0.00	1,985.25	514.75	79%
144	2112	Bldg Mtnc Sups	7,500	635.38	3,616.22	3,883.78	48%
145	2122	Chem Sups	2,500	0.00	0.00	2,500.00	0%
146	2131	Elec Sys SVC	3,000	0.00	0.00	3,000.00	0%
147	2132	Elec Sys Sup	1,000	0.00	0.00	1,000.00	0%
148	2142	Land Imp Sup	20,000	0.00	8,414.18	11,585.82	42%
149	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
150	2162	Paint Sups	1,000	0.00	0.00	1,000.00	0%
151	2168	Plumbing Sups	5,000	2,293.28	3,623.15	1,376.85	72%
152	2191	Electricity	40,000	3,006.47	18,201.56	21,798.44	46%
153	2192	Natural Gas	3,000	181.21	376.51	2,623.49	13%
154	2193	Refuse	9,000	978.85	5,859.10	3,140.90	65%
155	2195	Sewage	5,500	-39.89	2,014.53	3,485.47	37%
156	2197	Tele/Teleg	2,200	93.45	776.84	1,423.16	35%
157	2198	Water	100,000	7,756.17	47,008.38	52,991.62	47%
158	2205	Auto Mtnc Svc	12,000	47.03	3,531.99	8,468.01	29%
159	2206	Auto Mtnc Sup	0	0.00	0.00	0.00	0%
160	2211	Constr Equip Svc	4,500	964.35	2,097.07	2,402.93	47%
161	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
162	2226	Expend Tools	5,000	395.47	2,056.64	2,943.36	41%
163	2236	Fuels & Lubes	16,000	950.00	5,969.40	10,030.60	37%
164	2275	Rents & Leases	17,000	1,679.95	6,068.48	10,931.52	36%
165	2281	Shop Equip Svc	1,200	0.00	507.77	692.23	42%
166	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
167	2292	Other Equip	10,000	0.00	153.94	9,846.06	2%
168	2314	Clothing	3,000	131.46	661.15	2,338.85	22%
169	2321	Cust Svc	0	0.00	0.00	0.00	0%
170							
171							

	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	14,000	1,070.16	6,621.85	7,378.15	47%
174	2444	Medical Sup	300	0.00	341.76	-41.76	114%
175	2591	Other Prof Svc	85,000	6,033.24	44,110.13	40,889.87	52%
176	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
177		<b>TOTAL</b>	<b>373,500</b>	<b>26,176.58</b>	<b>164,490.63</b>	<b>209,009.37</b>	<b>44%</b>
178							
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	35,000	0.00	0.00	35,000.00	0%
183	4202	Structures & Imp	545,743	149,495.19	176,980.19	368,762.81	32%
184	4303	Other Equip	70,000	20,482.44	45,036.14	24,963.86	64%
185			<b>650,743</b>	<b>169,977.63</b>	<b>222,016.33</b>	<b>428,727</b>	<b>34%</b>
186							
187							
188							
189							
190							
191							
192							
193							
194							
195							
196							
197							
198							
199							
200							
201							
202							
203							
204							
205							
206							
207							
208							
209							
210							
211							
212							
213							
214							
215							
216							
217							
218							
219							
220							
221							
222							
223							
224							
225							
226							
227							
228							



	A	B	C	D	E	F	G
229	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
230		<b>DISTRICT TOTALS</b>					
231		<b>SALARIES &amp; BENEFITS</b>					
232	1110	FULL TIME SALARIES	928,644	50,678.85	335,896.01	592,747.99	36%
233	1122	PART TIME SALARIES	175,140	50,895.45	50,760.78	124,379.22	29%
234	1210	RETIREMENT	74,291	9,647.89	29,231.93	45,059.07	39%
235	1220	OASDI	84,438	4,904.30	28,809.10	55,628.90	34%
236	1230	INSURANCE	176,884	10,976.45	54,111.92	122,772.08	31%
237	1240	WORKER'S COMP	70,197	0.00	20,476.50	49,720.50	29%
238	1250	UNEMPLOYMENT	9,262	62.27	556.02	8,705.98	6%
239	1000	<b>SALARIES/BENEFITS</b>	<b>1,518,858</b>	<b>91,494.81</b>	<b>519,842.26</b>	<b>999,015.74</b>	<b>34%</b>
240							
241		<b>SERVICES &amp; SUPPLIES</b>					
242	2005	AD/LEGAL NOTICE	2,500	0.00	664.70	1,835.30	27%
243	2022	BOOKS/SUBS	150	0.00	146.44	3.56	98%
244	2029	BUS/CONF EXP	8,000	0.00	2,730.38	5,269.62	0%
245	2035	EDUC/TRNG	5,000	0.00	0.00	5,000.00	0%
246	2039	EMPLOY TRANS	3,150	122.08	627.88	2,522.12	0%
247	2051	INSURANCE	119,191	0.00	59,595.50	59,595.50	50%
248	2061	MEMBERSHIPS	12,850	290.00	12,556.00	294.00	98%
249	2065	FILM SVC	0	0.00	0.00	0.00	0%
250	2076	OFFICE SUPS	10,000	1,223.47	4,979.67	5,020.33	50%
251	2081	POSTAGE	2,250	964.85	1,338.06	911.94	59%
252	2085	PRINTING	3,000	682.36	2,303.35	696.65	77%
253	2104	AGRI/HORT	2,000	0.00	121.76	1,878.24	6%
254	2111	BLDG MTNC SVC	2,500	0.00	1,985.25	514.75	79%
255	2112	BLDG MTNC SUP	7,500	635.38	3,616.22	3,883.78	48%
256	2122	CHEM SUPS	2,500	0.00	0.00	2,500.00	0%
257	2131	ELEC MTNC SVC	3,000	0.00	0.00	3,000.00	0%
258	2132	ELEC MTNC SUP	1,000	0.00	0.00	1,000.00	0%
259	2142	LAND IMP SUP	20,000	0.00	8,414.18	11,585.82	42%
260	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
261	2162	PAINTING SUPS	1,000	0.00	0.00	1,000.00	0%
262	2168	PLUMBING SUPS	5,000	2,293.28	3,623.15	1,376.85	72%
263	2191	ELECTRICITY	40,000	3,006.47	18,201.56	21,798.44	46%
264	2192	NATURAL GAS	3,000	181.21	376.51	2,623.49	13%
265	2193	REFUSE	9,000	978.85	5,859.10	3,140.90	65%
266	2195	SEWAGE	5,500	-39.89	2,014.53	3,485.47	37%
267	2197	TELE/TELEG	18,200	1,267.79	6,673.83	11,526.17	37%
268	2198	WATER	100,000	7,756.17	47,008.38	52,991.62	47%
269	2205	AUTO MTNC SVC	12,000	47.03	3,531.99	8,468.01	29%
270	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
271	2211	CONSTR EQUIP SVC	4,500	964.35	2,097.07	2,402.93	47%
272	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
273	2226	EXPEND TOOLS	5,000	395.47	2,056.64	2,943.36	41%
274	2236	FUELS / LUBES	16,000	950.00	5,969.40	10,030.60	37%
275	2261	OFF EQUIP MTNC	17,900	794.19	11,523.61	6,376.39	64%
276	2275	RENTS/LEASES	27,000	2,284.48	11,234.79	15,765.21	42%
277	2281	SHOP EQUIP SVCS	1,200	0.00	507.77	692.23	42%
278	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
279	2292	OTHER EQUIP SUPS	10,000	0.00	153.94	9,846.06	2%
280	2314	CLOTHING	8,000	131.46	1,071.68	6,928.32	13%
281	2321	CUST SVC	0	0.00	0.00	0.00	0%
282							
283							
284							
285							

	A	B	C	D	E	F	G
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	14,000	1,070.16	6,621.85	7,378.15	47%
288	2332	FOOD SUPS	4,700	208.92	1,969.11	2,730.89	42%
289	2444	MED SUPS	2,050	72.99	1,225.80	824.20	60%
290	2505	ACCOUNT SVC	30,000	10,950.00	12,230.00	17,770.00	41%
291	2531	LEGAL SVC	15,000	-457.50	631.25	14,368.75	4%
292	2591	OTHER PROF SVCS	229,000	9,485.70	51,313.37	177,686.63	22%
293	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
294	2819	REGISTRATION SVC	20,000	0.00	0.00	20,000.00	0%
295	2851	RECREATION SVC	20,000	1,601.05	4,116.40	15,883.60	21%
296	2852	RECREATION SUP	17,000	710.51	2,078.63	14,921.37	12%
297	2871	TRANSPORTATION	6,000	0.00	0.00	6,000.00	0%
298	2880	PY EXPEND	0	0.00	0.00	0.00	0%
299	2898	OTHER OPER EXP	16,100	648.90	3,414.66	12,685.34	21%
300	2000	SERVICES/SUPPLIES	861,741	49,219.73	304,590.41	557,150.59	35%
301							
302	FIXED ASSETS						
303	4201	Building IIM	35,000	0.00	0.00	35,000.00	0%
304	4202	STRUCT & IMP	1,063,743	149,495.19	176,980.19	886,762.81	0%
305	4303	EQUIPMENT	77,000	20,482.44	47,636.69	547,363.31	0%
306	4000	FIXED ASSETS	1,175,743	169,977.63	224,616.88	1,469,126	0%
307							
308							
309	1000	SALARIES & BENE	1,518,858	91,494.81	519,842.26	999,015.74	34%
310							
311	2000	SERVICES & SUPP	861,741	49,219.73	304,590.41	557,150.59	35%
312							
313	4000	FIXED ASSETS	1,175,743	169,977.63	224,616.88	1,469,126	0%
314							
315		CONTINGENCY	150,000	0.00	0.00	150,000.00	0%
316							
317		RESERVE	709,828	0.00	0.00	0.00	0%
318							
319							
320		TOTAL	4,416,170	310,692.17	1,049,049.55	3,175,292	24%
321							
322							
323							
324							
325							
326							
327							
328							
329							
330							

	A	B	C	D	E	F	G
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT - CHERRY BLOSSOM PARK</b>					
2		<b>EXPENDITURE REPORT NOVEMBER 2022</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	ADMINISTRATION						
6	SERVICES & SUPPLIES						
7	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
8	2505	Actg Svcs	1,500	1,500.00	1,500.00	0.00	100%
9	2591	Other Prof Svcs	9,629	0.00	5,974.36	3,654.64	62%
10		<b>TOTAL</b>	<b>11,284</b>	<b>1,500.00</b>	<b>7,629.36</b>	<b>3,654.64</b>	<b>68%</b>
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							
56							
57							

	A	B	C	D	E	F	G
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	MAINTENANCE						
60	SALARIES & BENEFITS						
61	1110	Mtnc Wkr-	33,464	3,524.62	10,573.86	22,890.14	32%
62	1122	PT Wkr-Seasonal	12,000	0.00	8,040.00	3,960.00	67%
63		Sub-Total	45,464	\$ 3,524.62	18,613.86	26,850.14	41%
64	1210	Retirement	2,677	703.32	1,267.26	1,409.74	47%
65	1220	OASDI	3,478	269.63	1,461.83	2,016.17	42%
66	1230	Insurance	6,300	665.08	1,995.24	4,304.76	32%
67	1240	Worker's Comp.	5,277	0.00	950.00	4,327.00	18%
68	1250	Unemployment	490	0.00	0.00	490.00	0%
69		Sub-Total	18,223	1,638.03	5,674.33	12,548.67	31%
70		TOTAL	63,686	5,162.65	24,288.19	39,397.81	38%
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	60.12	301.10	598.90	33%
77	2193	Refuse	1,200	0.00	200.00	1,000.00	17%
78	2198	Water	21,700	2,074.60	17,762.85	3,937.15	82%
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	196.72	821.72	1,678.28	33%
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	880.00	120.00	88%
89		TOTAL	35,100	2,331.44	19,965.67	15,134.33	57%
90							
91							
92	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
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%
98							
99							
100							
101							
102							
103							
104							
105							
106							
107							
108							
109							
110							
111							
112							

	A	B	C	D	E	F	G
113	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
114		<b>DISTRICT TOTALS</b>					
115		<b>SALARIES &amp; BENEFITS</b>					
116	1110	FULL TIME SALARIES	33,464	3,524.62	10,573.86	22,890.14	32%
117	1122	PART TIME SALARIES	12,000	0.00	8,040.00	3,960.00	67%
118	1210	RETIREMENT	2,677	703.32	1,267.26	1,409.74	47%
119	1220	OASDI	3,478	269.63	1,461.83	2,016.17	42%
120	1230	INSURANCE	6,300	665.08	1,995.24	4,304.76	32%
121	1240	WORKER'S COMP	5,277	0.00	950.00	4,327.00	18%
122	1250	UNEMPLOYMENT	665	0.00	0.00	665.00	0%
123	1000	<b>SALARIES/BENEFITS</b>	<b>63,686</b>	<b>5,162.65</b>	<b>24,288.19</b>	<b>39,397.81</b>	<b>38%</b>
124							
125		<b>SERVICES &amp; SUPPLIES</b>					
126	2005	Adv/Legal Notice	155	0	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	60.12	301.10	598.90	33%
132	2193	REFUSE	1,200	0.00	200.00	1,000.00	17%
133	2198	WATER	21,700	2,074.60	17,762.85	3,937.15	82%
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	196.72	821.72	1,678.28	33%
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	1,500.00	1,500.00	0.00	100%
144	2591	OTHER PROF SVCS	9,629	0.00	6,854.36	2,774.64	71%
145	2000	<b>SERVICES/SUPPLIES</b>	<b>46,384</b>	<b>0.00</b>	<b>27,595.03</b>	<b>18,788.97</b>	<b>59%</b>
146							
147		<b>FIXED ASSETS</b>					
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	<b>FIXED ASSETS</b>	<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
152							
153							
154	1000	<b>SALARIES &amp; BENE</b>	<b>63,686</b>	<b>5,162.65</b>	<b>24,288.19</b>	<b>39,397.81</b>	<b>38%</b>
155							
156	2000	<b>SERVICES &amp; SUPP</b>	<b>46,384</b>	<b>3,831.44</b>	<b>27,595.03</b>	<b>18,788.97</b>	<b>59%</b>
157							
158	4000	<b>FIXED ASSETS</b>	<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
159							
160		<b>CONTINGENCY</b>	<b>30,000</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>
161			0				
162		<b>RESERVE</b>	<b>37,938</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
163							
164							
165		<b>TOTAL</b>	<b>187,008</b>	<b>8,994.09</b>	<b>51,883.22</b>	<b>97,187</b>	<b>28%</b>
166							
167							
168							
169							