

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

AGENDA

Regular Meeting of the Board of Directors

July 14, 2022, 6:30 p.m. – District Office – Regular Meeting

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

Phone: (916) 332-7440

WWW.NHRPD.ORG

1. CALL MEETING TO ORDER

2. APPROVAL OF MINUTES

A. Minutes June 9, 2022 Regular Meeting

3. CHAIRPERSON'S REPORT

4. COMMENTS FROM BOARD MEMBERS

5. REPORTS FROM STANDING COMMITTEES:

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

Facility Development: Chairperson Crystal Harding; Member Veya Cummings

Personnel and Policy: Chairperson Vladimir Valin; Member Crystal Harding

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

6. ADMINISTRATOR'S REPORT

A. The Relationship Between Board Directors and District Administrator.

B. Administrator's Report: Miscellaneous.

C. Park and Facility Maintenance Report.

D. ADA Transition Plan.

E. 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. Update: District Park and Recreation Facilities Master Plan and Sierra Creek Park

10. **NEW BUSINESS**

- A. District Scholarship Report

Board discussion/action to approve staff recommendations to limit scholarship funds in an amount not to exceed \$4,400 in FY2022-2023; and, that the Board will re-evaluate additional scholarship funding for FY2022-2023 at the January 12, 2023 regular board meeting.

- B. Recreation Subsidized Program Fee Policy

Board discussion/action to approve staff recommendations to implement, effective the FY2022-2023 General Fund Budget, a temporary ten percent subsidized fee schedule for youth, teens and seniors' programs and services.

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 August 11, 2022 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands.

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

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD MEETING MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: June 9, 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
Sarah Musser, Recreation Superintendent
Rachel Robertson, Recreation Supervisor
Terri Smith, Administrative Service Manager

Guests Present: Lesley Rodriquez

CALL MEETING TO ORDER:

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

APPROVAL OF MINUTES:

6/1/22

Motion by Board Member Reynolds, seconded by Board Member Harding, that the Board of Directors approve the Minutes of the Regular Meeting of May 12, 2022.

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

CHAIRPERSON'S REPORT:

Chairperson Williams stated that he attended the district's yard sale and thought it was great!

Chairperson Williams reported on the CARPD Conference in Tahoe that he attended. He stated that it was great, informative and that he learned quite a bit. He plans to attend more conferences in the future.

COMMENTS FROM BOARD MEMBERS:

Board Member Reynolds stated that June is Pride month, as well as Juneteenth and wished all a Happy Pride month.

Board Member Reynolds wanted to thank Board Member Williams and Board Member Cummings for representing North Highlands Recreation and Park District at the CARPD Conference. He stated that he would be attending other conferences in the future.

Board Member Harding also wished everyone a Happy Pride Month. She is looking to forward to the popsicles in the park, beginning with Saturday's event. She also recognized the Junior Recreation Leader program and is excited to having her son participate.

Board Member Cummings stated that she was glad she attended the CARPD Conference, she stated that it was great to work with other Districts.

REPORTS FROM STANDING COMMITTEES:

Budget, Finance & Audit: Chairperson Beau Reynolds; Member Vladimir Valin – New Business.
Facility Development: Chairperson Crystal Harding; Member Veya Cummings
Personnel and Policy: Chairperson Vladimir Valin; Member Crystal Harding –
Programs, Fees, and Charges: Chairperson Veya Cummings; Member Beau Reynolds

ADMINISTRATOR'S REPORT:

Administrator Mazzuca reported with Board Comments and Questions on his Water Conservation Measures: Implementation of Stage 2 report:

- He stated that two different water companies serve the district: California American Water District and Sacramento Suburban. Cal Am is proposing to go to Stage two water conservation effective mid-June. He anticipates that Sac Suburban will do the same.
- Larry stated that there is no water restriction yet regarding the Splash Pad. Until restrictions are placed on splash pad and water features, the district will continue to operate under the normal operating schedule of 7 days per week, 12 noon to 7:00 p.m.
- Larry stated that the district has reduced watering district parks two days a week with 15 minutes at each station.

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

Scott indicated that the concrete and irrigation work for the playground replacement projects is complete. Ridgepoint will be the first project started, the playground equipment is being prepared to ship. Contractor is prepared to start demolition and install on June 21st. Chardonnay will be a little later around, July 25th is the tentative date.

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

- Sarah stated that the district has promoted a part time staff member, Evonne Luu, to fill the vacant full time Office Assistant position. Evonne will start on June 17th.
- She stated that the Jr Recreation Leader program had their first training on Wednesday.
- Sarah distributed a draft of the New Recreation Activity Guide.

CORRESPONDENCE:

Chairperson Williams reported on the letter from County of Sacramento Director of Finance, Ben Lamera on the Treasury Oversight Committee District Representative Election results.

COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS

Lesley Rodriguez asked who owns the property, fields, and walkway behind the Community Center? Who can the neighborhood call when there is a problem with homeless, garbage etc.?

Administrator Mazzuca stated that each of those areas belongs to Twin Rivers Unified School District.

UNFINISHED BUSINESS

None

NEW BUSINESS

A. Resolution #613 – FY2021/2022 Mid-Year Contingency Fund Budget Increase Transfer Request for the General Fund

Administrative Service Manager Kollorz reported that Resolution #613 and #614 were to correct an error from Resolution #612 that was passed at April's 2022 Board Meeting. She stated that the wrong "Cost Center" was used and that Resolutions #613 and #614 correct that error.

6/2/22

Motion by Board Member Reynolds, seconded by Board Member Cummings that the Board of Directors approve Resolution #613 – Resolution of the North Highlands Recreation and Park District Authorizing FY2021/2022 Budget Amendment Contingency Fund Increase in the amount of \$2,969.

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

B. Resolution #614 – FY2021/2022 Mid- Year Contingency Fund Budget Decrease Transfer Request for NHRPD Community Facilities District No. 2016-01 Elverta Park.

6/3/22

Motion by Board Member Reynolds, seconded by Board Member Cummings that the Board of Directors approves Resolution #614 – Resolution of the North Highlands Recreation and Park District Authorizing FY2021/2022 Budget Amendment Contingency Fund Decrease in the amount of \$10,969.

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

C. Resolution #615 – Authorizing the Levy of Special Taxes within Community Facilities District No. 2016-01 (Elverta Park) for Fiscal Year 2022-2023

Administrator Mazzuca reported on Resolution #615 authorizing Sacramento County to collect special taxes for the Community Facilities District No. 2016-01 Elverta Park.

6/4/22

Motion by Board Member Harding seconded by Board Member Cummings, that the Board of Directors adopt Resolution #615 – Authorizing the Levy of Special Taxes within in the Community Facilities District No. 2016-01 Elverta Park for Fiscal Year 2022-2023.

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

D. Resolution #616 Approval of the General Fund 2022-2023 Fiscal Year Preliminary Budget Acting Budget, Finance & Audit Chairperson Williams with Board Comments and questions reported on the General Fund Fiscal Year 2022-2023 Preliminary Budget.

6/5/22

Motion by Board Member Reynolds seconded by Board Member Harding that the Board of Directors approves Resolution #616 Adopting the Preliminary General Fund Budget for Fiscal Year 2022-2023 in the amount of \$3,954,329.

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

E. Resolution #617 Approval of the 2022-2023 Fiscal Year North Highlands Recreation and Park District Community Facility District No. 2016-01 Elverta Park Preliminary Budget Acting Budget, Finance & Audit Chairperson Williams, without Board Comments and Questions, reported on Fiscal Year 2022-2023 North Highlands Recreation and Park District Community Facility District No. 2016-01 Elverta Park Preliminary Budget.

6/6/22

Motion by Board Member Harding seconded by Board Member Reynolds that the Board of Directors approves Resolution #617 Adopting Cherry Blossom Park (Community Facilities District No. 2016-01 Elverta Park) Preliminary Budget for Fiscal Year 2022-2023 in the amount of \$190,237.

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

PAYMENT OF BILLS

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

6/7/22

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

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

6/8/22

Motion made by Board Member Reynolds, seconded by Board Member Cummings, that the Board of Directors approve May’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 7:52 p.m.

DATE, TIME, AND PLACE OF MEETING

The next regular meeting of the Board of Directors will be on July 14, 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

Agenda Report

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: July 14, 2022

SUBJECT: The Relationship Between Board of Directors and District Administrator

I found this article from the League of California Cities that I thought was very interesting and thought provoking. I've actually modified the title and article a bit, as it is actually a description of the relationship between a city council and city manager; however, in reading the article it obviously applies to elected boards and administrators. I'm not posting or printing the entire article, but rather I've extracted several key sections that I hope you find as interesting as did I. Periodically I plan on providing similar articles that focus on developing and maintaining effective relationships between boards and staff.

Roles of Board of Directors and District Administrator

The Board of Directors and District Administrator relationship is designed for the elected board to set *policy direction* as the direct representatives of the community with the administrator providing the professional expertise to manage the organization and *carry out the board's direction*. Policy direction is provided in a variety of ways, including through financial policies, the annual budget and capital improvement plan. In all situations, policy direction must come from the *majority of the elected body*.

Establishing policy vs implementing policy is based on the belief that professional staff are best able to determine the "how" of implementing policies and delivering day-to-day services due to their experience and training. Since both roles are closely related, it is the district administrator's responsibility to coordinate between both realms to assure the effective delivery of services consistent with board direction.

Frequently, there can be a great deal of "gray" on the boundaries of making and implementing policy. When it works most effectively, the elected officials focus on the "big picture" of policy development and minimize their role relating to administrative implementation while staff works to avoid and undue influence on policy development while focusing on policy implementation and service delivery. While the line between the two can become blurred, the board of directors/administrator system is subject to failure if the line is disregarded.

If the board of directors and the district administrator have an effective and mutually supportive working relationship, the likelihood of the policy and administrative roles being effectively coordinated increases significantly, resulting in an effective and more successful district governance and management. *The relationship cannot be taken for granted and requires attention and work to establish and maintain. If not diligently pursued, it will not be accomplished.*

North Highlands Recreation and Park District

Agenda Report

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: July 14, 2022

SUBJECT: Administrator's Report: Miscellaneous



Administrator and Board Member "One on One" Meetings

I thought that I would check with members of the board to see if they have an interest in meeting once a month on a regularly scheduled basis. While I occasionally meet with some of you on a need basis, this would be a "standing meeting", meaning that the date and time is scheduled monthly and would be available should you choose to want to meet. I believe having such meetings will provide us with a regular check-in that would allow us to keep each other in the loop on issues of importance, resolve any concerns, give input and feedback to one another, and help each of us grow in our roles. If you see value in establishing these meetings, please contact me and we can set it up on our calendars. This can also be expanded to "two on one" meetings if so desired, but we will need to be certain that we follow all Brown Act Rules.

Agenda Format Review

With few exceptions, the district's current board agenda format has remain unchanged for quite a long time. There have been minor tweaks made here and there (Covid-19 language), but for the most part it continues to have the look and feel of a somewhat dated agenda document. At the August 14 regular board meeting, I plan on sharing with the board several possible changes to the agenda. If the board has an interest in updating our agenda, the changes could be made in time for the September 8 board meeting.

Responding to Board Emails, Text Messages and Phone Calls

As many of you are aware, I try to respond to your inquiries as soon as reasonably possible. Sometimes it's immediately, within the hour, or as soon as I can respond. If you have an emergency, I will respond immediately or as soon as I receive your communication; however, if you contact me for a non-emergency issue, it may be the next business day before I respond. Because I have very poor internet service at my home, I usually use my iPhone to reply to board inquiries. I also generally have my cell phone with me most of the time. I've found out that I have slow fingers and that a response that requires a lengthy reply can be time consuming and frankly....a bit of a challenge on a cell phone. So, if you contact me M-F after regular business hours, Saturday, Sunday or holidays, please be patient, but rest assured, I will get back to you the next business day or as soon as I reasonably can. If you have an emergency, please indicate this in your communication and I'll reply ASAP.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Larry Mazzuca, District Administrator
From: Scott Graham, Parks and Facilities Superintendent
Date: July 14, 2022
Subject: Parks/Facilities Report

PARK MAINTENANCE UPDATE:

- Staff completed multiple irrigation repairs (broken sprinkler heads and a six-inch main line) at Freedom, Cherry Blossom, Chardonnay and Ridgepoint parks, as well as the office complex.
- At Capehart, vines and shrubs were pruned.
- All picnic spots at Freedom Park were pressure washed.
- Dry grass was disked at Freedom Park behind the museum and the Corporate Yard alley.
- Weekly mowing edging, trimming and pruning of all District parks and facilities, including the streetscapes at Elverta Park housing community.

FACILITY MAINTENANCE UPDATE:

- The climbing apparatus/slide at Cherry Blossom Park was repaired. One section of the slide was damaged by vandalism. Berliner, the playground company that made the slide, replaced the section at no charge and staff was able to install it in June (see photo).
- At Capehart Gymnasium, both HVAC units were inspected. One unit has stopped working and the other is running at limited output. Staff is waiting on a replacement quote for both units.
- Maintenance staff repaired a door closer at Capehart and added a hasp to lock a storage unit in the Recreation Center kitchen.

CAPRI CYCLE XVIII DISTRICT VISIT

CAPRI, the District insurance provider, met with staff on June 28 to conduct a District inspection. These inspections take place every 18 months. The Safety Analyst from CAPRI reviewed documents, reports and manuals to insure they are current and accessible. Then, seven District facilities were inspected (District Office, Brock, Memorial, Chardonnay, Ridgepoint, Planehaven and Larchmont parks). The results of the visit should be available later in July.

INCIDENT/ACCIDENT REPORT UPDATE:

- No Incident Reports were submitted in June:

CHERRY BLOSSOM SLIDE REPAIR PROJECT PHOTO



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 Recreation and Park District
Reporting Period: 2021-06-01 to 2021-06-29

Monthly activity report for: North Highlands Park District, Reporting Period: 2022-06-01 to 2022-06-30

Summary of enforcement actions

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

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Patrick Williams, Board Chairperson
Larry Mazzuca, District Administrator

From: Scott Graham, Parks and Facilities Superintendent

Date: July 14, 2022

Subject: ADA Transition Plan

BACKGROUND

North Highlands Recreation and Park District entered to an agreement with Disability Access Consultants (DAC) for the purpose of creating an ADA Transition Plan in August of 2021. Facility inspections were completed by DAC representatives in December, 2021 to document areas needing improvement in District parks and facilities. Those inspections form the basis of the District's ADA Transition Plan, a road map for completing needed repairs over the next several years. The report has been finalized and NHRPD should receive it in July. Once received and reviewed, staff will report back to the Board on the contents and the District's plan to address what will probably be many ADA related repairs to District facilities.

RECOMMENDATION

Advisory only.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Larry Mazzuca, Administrator
FROM: Sarah Musser, Recreation Superintendent
DATE: July 14, 2022
SUBJECT: Recreation Division Report

Youth Programs

Summer Kids Camp

- Summer Kids Camp officially kicked off on June 13.
- Twin Rivers Unified School District (TRUSD) is contractually sponsoring 25 students to attend camp for 8 weeks.
- TRUSD is funding transportation and admission for field trips

Afterschool Program (Expanded Learning & Raccoon Club)

- The last day of school was June 3.
- Staff hosted a year-end party with t-shirt signing, and water balloon fights and other activities.

Before School Program

- Staff & students enjoyed a cinnamon roll breakfast on the last day of school

Teen Programs

Jr. Recreation Leader

- The Jr. Recreation Leader (JRL) has 4 participants for the Summer Kids Camp.
- JRL's submitted a program application, attended an interview, completed a three-hour training, and finally, must complete a minimum of 50 hours of service to complete the program.
- Staff work hands-on with JRL's throughout the program to guide and teach them how to be an effective leader.

Senior Programs

BINGO

- Senior Bingo continues to average 28 participants a week.

Harvest Time

- The program will take a two-week summer break in the beginning of July.
- Harvest Time held a Carnival themed party during the last week in June.

Senior Movie Day

- June movies were "The Finest Hours" and "My Girl".

Field Trips

- Staff are currently receiving quotes for shuttle services in hope of going on a senior field trip in the fall.

Building & Gym Rentals

- Building rentals & gym rentals are going strong and inquiries come in daily.

COVID Clinics

- Continuing the partnership with Sacramento County which will provide a free COVID-19 vaccine clinic through July in the Recreation center on Tuesdays from 1:00pm-4:00pm.

Special Events

- NHRPD hosted the first Popsicles in the Park events in June.
 - Ridgepoint (June 11)
 - Strizek Park (June 25)
- Staff pass out popsicles to participants and provide games and activities.
- Staff are encouraged to get feedback from community members through a survey and they promote the upcoming programs.
- There are two more Popsicles in the Park events in July
 - Freedom Park (July 9)
 - Larchmont Park (July 23)

North Highlands Recreation and Park District


Agenda Report

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: July 14, 2022

SUBJECT: Update: District Park and Recreation Facilities Master Plan and Sierra Creek Park



BACKGROUND

In April 2022, at the advice of District legal counsel, the Board of Directors rejected the single Park and Recreation Facilities Master Plan Request for Proposal -RFP. The rejection was based on a lack of having competitive proposals. The Board authorized the Administrator to solicit and negotiate a proposed agreement with a qualified firm on the open market for both the master plan and new park design (Sierra Creek Park) as a single project or contract with one firm for both projects.

In May 2022, per direction from legal counsel, the District contacted the initial fifteen firms. The firms were notified that the single submittal for the master plan RFP has been rejected. Firms were then informed about the new approach to finding a master plan and park design firm for one or both projects.

Of the fifteen firms contacted, the District received eight written responses indicating a renewed interest by their firm in both projects. Those eight firms were then provided with an Executive Summary for both projects. This Executive Summary included a brief background of the master plan and park design, the firm selection process, a Fact Sheet for the park design and the master plan RFP (if they no longer had the original RFP). Firms were provided a copy of the Sierra Creek Park Concept Plan along with twelve questions from which their responses would be used to help create a "short-list" of firms that would be invited to participate in a future interview.

Firms were given a June 28, 2022 deadline to submit a response to the twelve questions. At the request of several firms seeking to extend the deadline, the District agreed to extend the June 28 deadline to July 12, 2022. Of the original eight firms that indicated an interest with our two projects, two firms dropped out. Based upon communications with remaining six firms, I have reason to believe that most, if not all, will respond to the July 12 deadline extension.

DISCUSSION

After July 12th, the District will review all Q&A submittals. The goal is to attempt to create a short list of firms to interview. The plan is to set up interviews towards the end of July or early August. While the District's preference is to conduct "face to face" interviews, firms will be given the option to interview via zoom should they elect to do so.

After interviews have been completed and an individual firm has been identified as a top candidate, a recommendation will be made to the Board of Directors regarding a preferred firm. The next step will be to seek approval by the Board of Directors to negotiate a contract with the selected firm. The District will have its legal counsel develop a "Contract for Service" for one or both projects, depending upon staff's recommendation to the Board.

Although the deadline for firms to submit their responses is July 12 and the next Board meeting is two days later (July 14), it is unlikely that staff will be able to provide the Board with any additional information other than the number of responding firms. This is to protect the confidentiality of the firm's submittal until staff has completed its review process.

RECOMMENDATION

Advisory only.

North Highlands Recreation and Park District

Agenda Report

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: July 14, 2022

SUBJECT: District Scholarship Program

BACKGROUND

In spring of 2022, staff presented a District Scholarship Program proposal to the Board of Directors. Staff indicated that the program implementation date would coincide with the start of FY 2022-2023 or July 2022.

DISCUSSION

There are three parts to this report. The first is to advise the Board that letters requesting scholarship support have recently been distributed to numerous business and service clubs located in North Highlands. While still early in the process, the District has received some scholarship funds from a local business, and several additional inquiries from local businesses. Staff will periodically update the Board on scholarship funds received.

The second part to the District Scholarship program is implementation and action required of the Board. As of the week of July 4, 2022, the scholarship program applications and information have been posted on the District's website and social media pages. The same information can be found on hard copy flyers located on the flyer board located just inside the main office building. The public can fill out the application and email or drop it off at the office. They can also pick up a hard copy at the office as well.

How does the scholarship program work? Beginning July 1, 2022, the public can complete the scholarship form and submit it to the District. Families can receive up to \$100 in scholarship funds through June 30, 2023 or until the current approved funding allotment has been exhausted. Families are eligible for scholarship funds as follows:

- Programs under \$35 are not eligible to receive scholarship funds.
- Programs over \$35 but under \$60 are eligible to receive a \$15 scholarship.
- Programs over \$60 but under \$100 are eligible to receive a \$25 scholarship.
- Programs over \$100 but under \$200 are eligible to receive a \$40 scholarship.
- Programs over \$200 but under \$250 are eligible to receive a \$50 scholarship.

Scholarship Requirements

To be eligible for a scholarship, applicants must meet the following criteria:

Age eligibility:

Youth 17 years and under and/or seniors 60 years and older.

Residency:

Applicants must be residents of the North Highlands Recreation and Park District. Proof of identification (Valid CA Driver's License, Utility Bill or Employment Check Stub with a North Highlands RPD Address must be submitted with the application). *No exceptions.*

Proof of Financial Hardship:

There is a section on the application where the applicant can briefly describe the nature of the hardship.

Scholarship Funding:

Each family (not individual) can receive up to but not to exceed \$100 in scholarship funds during the current fiscal year. Additional program cost savings may be available depending upon the Board's decision regarding subsidized programs (see Program Subsidy Report in the July 14 agenda).

Application Submittal:

Scholarship applications must be received by the District no less than (10) business days prior to the program request start date. Applicants will be notified by email regarding the status of their application. Notification will be made within 2-3 business days from the date the application was received by the District.

Ineligibility:

If the applicant does not attend the program that they received a scholarship, they will be ineligible to receive additional scholarship funding for the remainder of the current fiscal year. *Exception: Valid Doctors note.*

Program Funding Balance:

Applicants must pay the remaining balance of the activity or program fee at the time of registration.

SCHOLARSHIP FUNDING

Presently, the Scholarship Fund has an approximate balance of \$11,000. At least for the first year of the program (FY 2022-2023), staff recommends that no more than 40% of the current balance (\$4,400) be used to fund scholarships. This would equate to 44 families receiving \$100 scholarships in FY 2022-2023. Staff will re-evaluate the Scholarship Fund balance in January 2023 and present its findings and recommendations to the Board at the January 12, 2023 regular board meeting. The Board can determine at that time if additional scholarship funds can be made available through June 30, 2023.

RECOMMENDATION

Staff recommends that the Board of Directors limit scholarship funds in an amount not to exceed \$4,400 in FY 2022-2023; and, that the Board will re-evaluate additional scholarship funding for FY 2022-2023 at the January 12, 2023 regular board meeting.

North Highlands Recreation and Park District

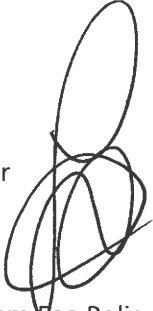
Agenda Report

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: July 14, 2022

SUBJECT: Recreation Subsidized Program Fee Policy



BACKGROUND

The North Highlands RPD does not have a Recreation Program Cost Recovery Policy. As such, many of its programs are subsidized, meaning that the District does not charge or pass on to the public the full cost of providing the program. This is fairly typical as most agencies that provide recreation services heavily subsidize those services. Using the fiscal year 2019-2020 budget as a “base year” the District substantially subsidizes its programs using a “Direct vs Indirect” cost comparison.

Direct Cost: Includes budgeted FT & PT salaries, benefits, supplies, materials and other expenditures.
Indirect Cost: Includes administrative overhead, clerical support, equipment, utilities, legal, etc.

Using FY 2019-2020 as a “base year”, the District’s Direct Cost formula reflected a cost recovery rate of approximately 50% (expenditures vs revenues). *FY 2019-2020 is used as it reflects the last “regular budget cycle” prior to Covid-19.* The District does not have the data available to determine the Indirect Costs for that same year, but needless to say, it would be much lower than the Direct Cost of 50%.

Approximately 20% of the FY 2019-2020, the District’s General Fund expenditure budget is allocated to the Recreation Division. The majority of the GF budget supports parks and facility maintenance, with a lesser amount allocated for administrative services (salaries, benefits, leases, board expenditures, conferences, trainings, legal services, etc.). The District recovers approximately 10% of its budget through the collection of recreation services fees.

Property taxes contribute approximately 80% of all District revenues, recreation programs 10% and leases and rentals 10%.

DISCUSSION

According to the 2021 Prop 68 FactFinder report, the average household income for North Highlands RPD is \$62,221 with nearly 1,000 resident households living in poverty. Many parts of the community fall under a category called “critically disadvantaged community.” By definition, a disadvantaged community refers to the areas of California which most suffer from a combination of economic, health, and environmental restraints.

In layman’s terms, many families living in North Highlands are financially unable to participate in programs, services and activities sponsored by the recreation and park district. While past and current program costs are relatively low by comparison to nearby communities, many District families are “priced out” and unable to participate in recreation programs on a regular basis.

How to address the recreation program affordability issue

Typically, park and recreation agencies would hire a consulting firm to conduct a Cost of Services or Fee Study that would provide a comprehensive understanding of the current recreation services provided, the cost and demand for those services, and what fees for service can reasonably be charged. While this study should be considered in the near future, with ongoing District projects such as the Master Plan and Sierra Creek Park development, current staffing level prohibits the district from taking on an additional study at this time.

As a temporary solution to this issue, staff has developed several short term options for Board consideration that could address the affordability issue for its recreation services. Staff is recommending the Board of Directors adopt a “temporary policy” that provides an extra level of recreation program subsidy. The proposed options apply to Youth, Teen and Senior programs, activities and events and would reflect FY 2022-2023 and 2023-2024 General Fund Budgets. The Board of Directors would need to revisit this temporary subsidy prior to the beginning of FY 2024-2025. Adult programs would continue to pay the Direct Cost of the program. Subsidized fee proposals would not apply to facility and park rentals, and district leases.

<u>FY 2022-2023 Revenue Budget</u>	<u>Subsidy Percentage</u>	<u>Reduction in Annual Revenue</u>
236,000	Ten Percent (10%)	23,600
236,000	Twenty Percent (20%)	47,200
236,000	Thirty Percent (30%)	70,800

“Fee Reduction Rate Examples”

<u>Program</u>	<u>FY 2022-23 Program Price</u>	<u>10% Cost Reduction</u>	<u>20% Cost Reduction</u>	<u>30% Cost Reduction</u>
Pee Wee Basketball	\$65.00	\$59.00	\$52.00	\$46.00
Youth Basketball	\$92.00	\$83.00	\$74.00	\$64.00
Summer Kids Camp	\$152.00	\$137.00	122.00	\$106.00

Subsidized camps, fee classes and other recreation activities for youth, teen and seniors will be included in the FY 2022-2023 General Fund Final Budget. The Final Budget is schedule for approval by the Board of Directors on August 11, 2022.

RECOMMENDATION

Staff recommends that the Board of Directors implement, effective the FY 2022-2023 General Fund Budget, a temporary ten percent subsidized fee schedule for youth, teens and seniors programs and services. The subsidized rate schedule would remain in place for FY 2022-2023 through FY 2023-2024. The Board would need to take further action prior to the approval of the FY 2024-2025 Preliminary Budget to extend, repeal or change the temporary subsidy fee schedule.

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT JULY 2022
(Bills paid in June 2022)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>BENEFITS</u>				
1210	Retirement	Voya	Jun-22	\$ 3,935.69
1230	Insurance	California Choice	Jul-22	\$ 9,287.28
1230	" " "	CoPower	Jul-22	\$ 855.00
1240	Workers' Comp	CAPRI		
	Total			14,077.97
<u>SERVICES & SUPPLIES</u>				
2029	Bus./Conference	USBank	Tahoe Conference	\$ 425.10
2039	Emp Trans - Mileage	Robertson, Rachel	May 2022	\$ 24.53
2039	" " "	Williams, Patrick	May 2022 - Conference Trip	\$ 119.84
2039	" " "	Musser, Sarah	May 2022	\$ 42.00
2076	Office Sup	Caltronics	copies	\$ 287.33
2076	" " "	Walkers Express	Supplies	\$ 215.46
2076	" " "	Walkers Express	Credit	\$ (15.78)
2076	" " "	Walkers Express	Supplies	\$ 52.27
2076	" " "	Caltronics	Copies	\$ 224.92
2076	" " "	Walkers Express	Supplies	\$ 26.63
2081	Postage	USBank	Postage	\$ 1.56
2112	Bldg Maint. Supplies	Home Depot	Supplies	\$ 230.26
2112	" " "	Home Depot	Supplies	\$ 210.83
2112	" " "	Home Depot	Supplies	\$ 11.85
2142	Land Imp Supplies	Sprinkler Service	Supplies	\$ 650.72
2142	" " "	Sprinkler Service	Supplies	\$ 625.19
2162	Painting	Home Depot	Paint	\$ 334.43
2162	" " "	Home Depot	Paint	\$ 197.40
2168	Plumbing	Rapid First	Freedom Park	\$ 410.50
2191	Electric	SMUD	3548415 3244 Freedom Park	\$ 171.89
2191	" " "	SMUD	7000000346 District	\$ 2,150.92
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$ 95.96
2191	" " "	SMUD	2733018 Aztec	\$ 762.16
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$ 8.03
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$ 39.53
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ -
2193	Refuse	Republic Servie	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 473.65
2193	" " "	Public Works	Dump	\$ 150.00
2195	Sewage	Sac Utilities	2802 Perrin	\$ 113.70
2195	" " "	Sac Utilities	3843 Bainbridge	\$ -
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	AT&T	Service - Capehart	\$ 74.90
2197	" " "	Comcast	Service - Shop	\$ 93.45
2197	" " "	Comcast	Service - District	\$ 294.50
2197	" " "	Telepacific	Service	\$ 863.20

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT JULY 2022
(Bills paid in June 2022)

CODE	CLASSIF.	VENDOR	EXPLANATION	AMOUNT
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	\$ 4,224.49
2198	" " "	Sac Suburban	Way, 6040 Watt, Freedom, Softball Complex	\$ 4,735.25
2198	" " "	CA/American	Chardonay	\$ 2,026.63
2198	" " "	CA/American	Sierra	\$ 1,339.34
2205	Auto Maint. Serv	J&T Auto	Repairs	\$ 183.09
2205	" " "	O'Reilly	Supplies	\$ 81.50
2205	" " "	J&T Auto	Services 2017 Ford 150	\$ 120.00
2205	" " "	NH Tire Pros	Services 2006 Ford Ranger	\$ 187.32
2205	" " "	J&T Auto	Services 2006 Ford Ranger	\$ 540.48
2226	Expend Tools	CH Mowers	Tools	\$ 289.72
2226	" " "	CH Mowers	Tools	\$ 58.15
2261	Office Equip Mt.	NCS Computers	Monthly Service (Mar, Apr, May & Jun)	\$ 968.00
2275	Rents & Leases	Alhambra	water services	\$ 115.83
2275	" " "	CIT Avaya	Phone Equipment	\$ 418.26
2275	" " "	USBank	United Serv. (Porta Potties)	\$ 323.89
2275	" " "	DLL Financial	Copier	\$ 186.27
2281	Shop Equip. Serv.	PAPE Machinery	Stabilizer	\$ 209.62
2314	Clothing	American Logowear	Jersey caps	\$ 432.83
2322	Custodial Sup	A1 Janitorial	Custodial Cleaning Supplies	\$ 781.37
2322	" " "	A1 Janitorial	Custodial Cleaning Supplies	\$ 134.63
2322	" " "	A1 Janitorial	Custodial Cleaning Supplies	\$ 140.29
2322	" " "	Waxie	Graffiti Wipes	\$ 551.90
2322	" " "	A1 Janitorial	Custodial Cleaning Supplies	\$ 811.82
2332	Food	USBank	McDonalds, KrspyKreme, StarBucks, TacoBell, Smart&Final, Little Ceasar, Safeway, Grocery Outlet, Chipotie's (RC, YardSale, Harvest, Training)	\$ 462.22
2591	Other Prof Serv.	DOJ	Maintenance Fingerprints	\$ 32.00
2591	" " "	MED 7	PPD	\$ 37.00
2591	" " "	Fulton El Camino	May's Patrol	\$ 2,470.00
2591	" " "	Walkers Express	Supplies	\$ 506.60
2591	" " "	USBank	NextDayFence, GoldenHills, WhenIWork, Amazon, Zoom, StreamLine, Adobe, Microsoft (Freedom/Fence, Serv., Scheduler, Prog., Web Page	\$ 1,834.94
2591	" " "	Sacramento Landscaping	Relocate & install one valve and computer	\$ 4,647.50
2851	Recreation Serv	USBank	Roller (RC year end)	\$ 42.00
2852	Recreation Sup	USBank	Amazon (supplies/camp)	\$ 115.49
2898	Other Oper Exp	NHRPD - BANK FEES	(Merchant Fees- June \$/May - Bank Analysis Fees \$55.87/June - Active Fee \$360.97)	\$ 416.84
2898	" " "	USBank	Parking	\$ 5.25
TOTAL				\$ 39,990.85

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT JULY 2022
(Bills paid in June 2022)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>FIXED ASSETS</u>				
4201	Building Improvement			\$ -
4202	Structures	Concrete by 3 Brothers	Ridgepoint	\$ 10,421.75
4202	" " "	Concrete by 3 Brothers	Chardonay	\$ 24,562.75
4202	" " "	Concrete by 3 Brothers	Change Order RP & Chardonay	\$ 1,568.00
4303	Equipment			\$ -
	TOTAL			\$ 36,552.50

Total District Salaries	(JUNE 2 PAY DAY)	\$ 64,780.70
Total District EDD	(JUNE 2 PAY DAY)	\$ 123.96
Total District OASDI	(JUNE 2 PAY DAY)	\$ 4,743.55
		\$ 69,648.21

DISTRICT TOTALS **\$160,269.53**

9429	Building Rentals	Dang, Noy	Building Cancellation	\$ 582.50
9646	Rec Fees & Charges	Gome, Marcelle	Summer Camp	\$ 140.00
9646	" " "	Franklin, Dawn	Summer Camp	\$ 1,680.00
9646	" " "	Lagow, Daniel	Summer Camp	\$ 140.00
9646	" " "	Jones, Veronica	Park Rental Cancellation	\$ 145.00
9646	" " "	Morris, Karen	Summer Camp	\$ 28.00

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT JULY 2022
(Bills paid in June 2022)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>BENEFITS</u>				
1210	Retirement	VOYA	Jun-22	\$ 273.49
1230	Insurance	CALIFORNIA CHOICE	Jul-22	\$ 579.58
1230	" " "	COPOWER	Jul-22	\$ 85.50
1240	" " "	CAPRI		\$ -
	Total			938.57
<u>SERVICES & SUPPLIES</u>				
2142	Land Imp Sup.			
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 30.12
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 30.12
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plub IRRG	\$ 50.37
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 60.24
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 1,159.54
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 2,774.24
	TOTAL			\$ 4,104.63
<u>FIXED ASSETS</u>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
	TOTAL			\$ -
Total District Salaries		(JUNE 2 PAY DAY)		\$ 5,443.66
Total District EDD		(JUNE 2 PAY DAY)		\$ -
Total District OASDI		(JUNE 2 PAY DAY)		\$ 445.71
				\$ 5,889.37
DISTRICT TOTALS				\$10,932.57

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H
79	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
80	YOUTH SPORTS							
81	9646	Pee Wee Bball Skills & Drills	\$0.00	0.00	0.00	1,170.00	-1,170.00	
82	9646	2nd-3rd 3x3 Bball	\$0.00	0.00	0.00	990.00	-990.00	
83	9646	4th-5th 3x3 Bball	\$0.00	0.00	0.00	605.00	-605.00	
84	9646	6th-7th 3x3 Bball	\$0.00	0.00	0.00	605.00	-605.00	
85	9646	2nd-3rd Bball	\$0.00	0.00	0.00	59.74	-59.74	
86	9646	4th-5th Bball	\$0.00	0.00	0.00	-34.20	34.20	
87	9646	6th-7th Bball	\$0.00	0.00	0.00	-29.10	29.10	
88	9646	Cheer	\$0.00	0.00	0.00	-11.11	11.11	
89	9646	TRUSD SOCCER	\$0.00	0.00	0.00	5,345.38	-5,345.38	
90	9646	TRUSD DODGE BALL	\$0.00	0.00	0.00	1,000.00	-1,000.00	
91	9646	TRUSD VBALL	\$0.00	0.00	0.00	1,000.00	-1,000.00	
92		TOTAL	\$25,000.00	0.00	0.00	10,700.71	14,299.29	43%
93								
94	ADULT SPORTS							
95	9646	Coed Power Volleyball-Monday	\$0.00	0.00	0.00	0.00	0.00	
96	9646	Adult Basketball	\$0.00	0.00	0.00	0.00	0.00	
97		TOTAL	\$8,000.00	0.00	0.00	0.00	8,000.00	0%
98								
99	TAXES							
100	9101	Prop Tax - Secured	\$1,542,500.00	19,378.74	(237.46)	1,526,755.89	15,744.11	
101	9102	Prop Tax - Unsec	\$56,000.00	436.75	(516.81)	52,874.74	3,125.26	
102	9103	Supp Prop Tax	\$41,000.00	5,569.44	(165.17)	51,602.32	-10,602.32	
103	9104	Prop Tax Sec Delinquent	\$12,000.00	0.00	0.00	10,917.35	1,082.65	
104	9105	Prop Tax Supp Delinquent	\$2,000.00	0.00	0.00	1,955.22	44.78	
105	9106	Prop tax Unitary	\$8,700.00	0.00	0.00	9,278.39	-578.39	
106	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	138.83	-138.83	
107	9130	Prop Tax - Prior Unsec	\$1,000.00	168.47	0.00	1,114.36	-114.36	
108	9140	Prop Tax - Pently	\$400.00	168.03	0.00	667.36	-267.36	
109	9196	RDA Residual	\$17,000.00	9,109.72	0.00	13,377.68	3,622.32	
110	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
111		TOTAL	\$1,680,600.00	34,831.15	(919.44)	1,668,682.14	11,917.86	99%
112								
113	INTEREST INCOME							
114	9410	Interest Income	\$8,000.00	0.00	0.00	3,781.00	4,219.00	
115		TOTAL	\$8,000.00	0.00	0.00	3,781.00	4,219.00	47%
116								
117	USE OF MONEY/PROPERTY							
118	9522	Homeowner Prop Tax	\$12,900.00	1,940.26	0.00	12,935.06	-35.06	
119		TOTAL	\$12,900.00	1,940.26	0.00	12,935.06	-35.06	100%
120								
121	IN LIEU TAX							
122	9529	In Lieu Tax	\$100,000.00	0.00	0.00	0.00	100,000.00	
123		TOTAL	\$100,000.00	0.00	0.00	0.00	100,000.00	0%
124								
125	MISC. Revenue							
126	9530	Misc. Revenue	\$71,352.00	0.00	0.00	100,196.93	-28,844.93	
127		TOTAL	\$71,352.00	0.00	0.00	100,196.93	-28,844.93	140%
128								
129	AID TO LOCAL GOVERNMENT							
130	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
131		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
132								
133	REDEVELOPMENT FUNDS							
134	9533	Redevelopment Passthru	\$9,500.00	4,321.30	0.00	9,857.55	-357.55	
135		TOTAL	\$9,500.00	4,321.30	0.00	9,857.55	-357.55	104%
136								
137	FISCAL RELIEF FOR SPECIAL DISTRICT							
138	9595	Fiscal Relief for Special District	\$0.00	0.00	0.00	742,013.00	-742,013.00	
139		TOTAL	\$0.00	0.00	0.00	742,013.00	-742,013.00	0%
140								
141	STATE AID							
142	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
143		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
144								
145								
146								
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148								
149								
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156								

	A	B	C	D	E	F	G	H
157	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
158	9429	Building Rental	\$25,000	2,972.50	(582.50)	30,821.50	-5,821.50	123%
159	9646	Rec Fees & Charges	\$125,000	5,275.21	(2133.00)	101,895.78	23,104.22	82%
160	9100	Taxes	\$1,680,600	34,831.15	(919.44)	1,668,682.14	11,917.86	99%
161	9410	Interest Income	\$8,000	0.00	0.00	3,781.00	4,219.00	47%
162	9522	Homeowner Prop Tax	\$12,900	1,940.26	0.00	12,935.06	-35.06	100%
163	9529	In Lieu Tax	\$100,000	0.00	0.00	0.00	100,000.00	0%
164	9530	Misc. Revenue	\$71,352	0.00	0.00	100,196.93	-28,844.93	140%
165	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
166	9533	Redevelopmnet Funds	\$9,500	4,321.30	0.00	9,857.55	-357.55	104%
167	9595	Fiscal Relief for Special Dist.	\$0	0.00	0.00	742,013.00	-742,013.00	0%
168	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
169	9690	Lease Property	\$123,400	15,701.20	0.00	128,963.40	-5,563.40	105%
170	9790	Revenue Other	\$1,300	196.41	0.00	47,282.35	-45,982.35	3637%
171		TOTAL	\$2,157,052	65,238.03	-3,634.94	2,846,428.71	-689,376.71	132%
172								
173		GENERAL RESERVED FUND	\$0					
174		CARRY OVER	\$381,390	0.00	0.00	0.00	0.00	0%
175								
176		TOTAL BUDGET	\$2,538,442	65,238.03	-3,634.94	\$2,846,429	-307,986.71	112%
177								
178		Scholarship		0.00				
179		ADA		0.00				
180		Field Deposit - Brock Park		0.00				
181		Field Deposit - Softball Complex		0.00				
182		Field Deposit - Capehart		0.00				
183		Bldg Deposit		0.00	0.00			
184		Bldg Guards		0.00				
185		Bldg Ins. Subsidiary		0.00				
186				0.00				
187								
188	2191	SMUD Reim - Something Extra		0.00				
189	2192	PG&E Reim - Something Extra		0.00				
190	2193	Republic Serv. Reim - Something		0.00				
191	2195	Sewage Reim - Something Extra		0.00				
192	2198	Water Reim - Something Extra		0.00				
193				0.00				
194								
195								
196		Total Revenue		65,238.03				
197								
198								
199								
200		Program/Scholarship Donations	\$0.00	0.00	0.00	12,136.48	-12,136.48	
201								
202		District ADA Account	\$0.00	0.00	0.00	0.00	0.00	
203		055000000	\$0.00	0.00	(1815.00)	18,535.30	-18,535.30	
204		Contingency	\$150,000.00	0.00	0.00	80,695.00	69,305.00	
205		Park Dedication Acct 088L	\$0.00	10.00	0.00	14,160.71	-14,160.71	
206		Park Fees 346I	\$0.00	0.00	0.00	1,330,455.66	-1,330,455.66	
207		District Reserve Acct	\$0.00	0.00	0.00	721,100.00	-721,100.00	

	A	B	C	D	E	F	G	H
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK						
2		REVENUE REPORT - JUNE 2022						
3								
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
5	TAXES							
6	9101	Prop Tax - Secured	\$0.00	0.00	0.00	0.00	0.00	
7	9102	Prop Tax - Unsec	\$0.00	0.00	0.00	0.00	0.00	
8	9103	Supp Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
9	9104	Prop Tax Sec Delinquent	\$0.00	0.00	0.00	0.00	0.00	
10	9105	Prop Tax Supp Delinquent	\$0.00	0.00	0.00	0.00	0.00	
11	9106	Prop tax Unitary	\$0.00	0.00	0.00	0.00	0.00	
12	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
13	9130	Prop Tax - Prior Unsec	\$0.00	0.00	0.00	0.00	0.00	
14	9140	Prop Tax - Pently	\$0.00	0.00	0.00	0.00	0.00	
15	9196	RDA Residual	\$0.00	0.00	0.00	0.00	0.00	
16		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
17								
18	INTEREST INCOME							
19	9410	Interest Income	\$346.00	0.00	0.00	114.00	232.00	
20		TOTAL	\$346.00	0.00	0.00	114.00	232.00	33%
21								
22	USE OF MONEY/PROPERTY							
23	9522	Homeowner Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
24		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
25								
26	IN LIEU TAX							
27	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
28		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
29								
30	MISC. Revenue							
31	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
32		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
33								
34	AID TO LOCAL GOVERNMENT							
35	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
36		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
37								
38	REDEVELOPMENT FUNDS							
39	9533	Redevelopment funds	\$0.00	0.00	0.00	0.00	0.00	
40		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
41								
42	STATE AID							
43	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
44		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
45								
46	SPECIAL ASSESSMENT							
47	9603	Special Assessment	\$121,892.00	812.61	0.00	120,916.64	975.36	
48		TOTAL	\$121,892.00	812.61	0.00	120,916.64	975.36	99%
49								
50	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
51								
52	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
53	9410	Interest Income	\$346	0.00	0.00	114.00	232.00	0%
54	9522	Homeowner Prop Tax	\$0	0.00	0.00	0.00	0.00	0%
55	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
56	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
57	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
58	9533	Redevelopmnet Funds	\$0	0.00	0.00	0.00	0.00	0%
59	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
60	9603	Special Assessment	\$121,892	812.61	0.00	120,916.64	975.36	99%
61								
62		TOTAL	\$122,238	812.61	0.00	121,030.64	1,207.36	99%
63								
64		GENERAL RESERVED FUND	\$0					
65		CARRY OVER	\$24,825	0.00	0.00	0.00	24,825.00	0%
66								
67		TOTAL BUDGET	\$147,063	812.61	0.00	\$121,031	26,032.36	82%
68								
69								
70		Total Revenue		812.61				
71								
72								
73								
74								
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	A	B	C	D	E	F	G
1	NORTH HIGHLANDS RECREATION & PARK DISTRICT						
2	EXPENDITURE REPORT - JUNE 2022						
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SALARIES & BENEFITS						
7	1110	Administrator	125,718	10,641.61	125,672.74	45.26	100%
8	1110	Office Manager	62,881	4,916.64	62,881.06	-0.06	100%
9	1122	Board of Directors	8,500	500.00	6,350.00	2,150.00	75%
10		Sub-Total	197,099	16,058.25	194,903.80	2,195.20	99%
11	1210	Retirement	15,086	1,244.66	15,084.34	1.66	100%
12	1220	OASDI	15,074	1,139.84	13,900.49	1,173.51	92%
13	1230	Insurance	31,986	2,692.50	31,309.57	676.43	98%
14	1240	Worker's Comp.	1,770	0.00	1,526.17	243.83	86%
15	1250	Unemployment	490	0.00	223.61	266.39	46%
16		Sub-Total	64,406	5,077.00	62,044.18	2,361.82	96%
17		TOTAL	261,506	21,135.25	256,947.98	4,558.02	98%
18							
19	SERVICES & SUPPLIES						
20	2005	Ad/Leg	1,575	0.00	1,512.28	62.72	96%
21	2022	Bks/Subs	150	0.00	146.44	3.56	98%
22	2029	Bus Conf Exp	7,500	425.10	5,080.18	2,419.82	68%
23	2035	Educ/Trng	3,000	0.00	135.86	2,864.14	5%
24	2039	Empl Trans	1,500	119.84	356.16	1,143.84	24%
25	2051	Insurance	98,712	0.00	98,712.00	0.00	100%
26	2061	Memberships	10,920	0.00	10,920.00	0.00	100%
27	2076	Office Sups	8,500	790.83	8,474.96	25.04	100%
28	2081	Postage	1,000	1.56	697.83	302.17	70%
29	2085	Printing	500	0.00	626.28	-126.28	125%
30	2197	Tele & Teleg	19,992	1,157.70	16,286.00	3,706.00	81%
31	2261	Office Equip Mtnc	10,900	968.00	10,722.91	177.09	98%
32	2275	Rents & Leases	10,940	604.53	9,744.96	1,195.04	89%
33	2332	Food Sups	1,100	0.00	791.31	308.69	72%
34	2444	Medical Supplies	2,000	0.00	284.47	1,715.53	14%
35	2505	Actg Svcs	29,254	0.00	29,250.58	3.42	100%
36	2531	Legal Svcs	10,000	0.00	3,729.75	6,270.25	37%
37	2591	Other Prof Svcs	175,962	949.08	68,812.90	107,149.10	39%
38	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
39	2819	Registration Service	0	0.00	0.00	0.00	0%
40	2880	PY Expenditure	0	0.00	0.00	0.00	0%
41	2898	Other Oper Exp	16,000	422.09	7,077.88	8,922.12	44%
42		TOTAL	409,505	5,438.73	273,362.75	136,142.25	67%
43							
44							
45							
46	4303	Office Equipment	0	0.00	0.00	0	0%
47		TOTAL	0	0.00	0.00	0.00	0%
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	A	B	C	D	E	F	G
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent-Sarah	75,325	5,888.92	74,472.72	852.28	99%
62	1110	Supervisor-Rachel	57,079	4,463.26	56,017.84	1,061.16	98%
63	1110	Office Assist.	49,068	0.00	23,866.84	25,201.16	49%
64	1122	Part Time	113,661	13,194.41	54,020.36	59,640.64	48%
65	1122	Part Time Ases	88,440	0.00	88,440.00	0.00	100%
66		Sub-Total	383,573	23,546.59	296,817.76	86,755.24	77%
67	1210	Retirement	14,518	828.17	10,439.21	4,078.79	72%
68	1220	OASDI	29,343	1,755.79	22,337.55	7,005.45	76%
69	1230	Insurance	25,758	1,133.70	16,788.15	8,969.85	65%
70	1240	Worker's Comp	5,690	0.00	5,147.17	542.83	90%
71	1250	Unemployment	7,810	99.84	1,914.68	5,895.32	25%
72		Sub-Total	83,118	3,817.50	56,626.76	26,491.24	68%
73		TOTAL	466,690	27,364.09	353,444.52	113,245.48	76%
74							
75	SERVICES & SUPPLIES						
76	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
77	2022	Books/Subs	0	0.00	0.00	0.00	0%
78	2029	Business/Conf Exp	16,000	0.00	15,468.10	531.90	97%
79	2035	Educ/Trng	762	0.00	756.00	6.00	99%
80	2039	Empl Trans	1,500	66.53	1,268.69	231.31	85%
81	2061	Memberships	300	0.00	300.00	0.00	100%
82	2065	Film Svcs	0	0.00	0.00	0.00	0%
83	2076	Office Svcs	500	0.00	501.01	-1.01	100%
84	2081	Postage	0	0.00	0.00	0.00	0%
85	2085	Printing	1,000	0.00	1,000.00	0.00	100%
86	2197	Tele & Teleg	0	0.00	0.00	0.00	0%
87	2261	Office Equip Mtn	1,000	0.00	0.00	1,000.00	0%
88	2275	Rents & Leases	0	0.00	0.00	0.00	0%
89	2314	Clothing	4,000	432.83	3,838.79	161.21	96%
90	2332	Food	4,000	462.22	2,699.06	1,300.94	67%
91	2444	Med Svcs	1,500	0.00	956.14	543.86	64%
92	2591	Other Prof Svcs	5,500	286.51	5,182.97	317.03	94%
93	2851	Rec Svcs	8,000	42.00	6,981.85	1,018.15	87%
94	2852	Rec Svcs	9,000	115.49	6,536.14	2,463.86	73%
95	2871	Transportation	0	0.00	0.00	0.00	0%
96	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
97			53,062	1,405.58	45,488.75	7,573.25	86%
98							
99	4303	Office Equipment	0	0.00	0.00	0.00	0%
100			0	0.00	0.00	0.00	0%
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	A	B	C	D	E	F	G
115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	MAINTENANCE						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Scott	79,060	6,180.78	79,059.80	0.20	100%
119	1110	Supervisor - Sergio	62,881	4,916.64	62,881.06	-0.06	100%
120	1110	Facility Mtnc Sprv.- Sean	70,008	0.00	24,528.22	45,479.78	35%
121	1110	Mtnc Wkr-Eric	11,700	0.00	11,700.21	-0.21	100%
122	1110	Mtnc Wkr-Rodney	43,716	3,418.66	43,716.30	-0.30	100%
123	1110	Mtnc Wkr-Steve	39,693	3,104.54	39,692.80	0.20	100%
124	1110	Mtnc Wkr-Barry	39,693	2,560.70	35,908.72	3,784.28	90%
125	1110	Mtnc Wkr-Eric/Rodger	39,693	3,104.54	28,638.70	11,054.30	72%
126	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
127	1122	Freedom Park Monitor	0	0.00	0.00	0.00	0%
128	1122	Weekday & Weekend Bldg Monitor	25,000	1,890.00	18,346.00	6,654.00	73%
129		Sub-Total	411,444	\$ 25,175.86	344,471.81	66,972.19	84%
130	1210	Retirement	30,915	1,862.86	22,218.31	8,696.69	72%
131	1220	OASDI	31,475	1,847.92	25,380.50	6,094.50	81%
132	1230	Insurance	103,288	6,316.08	73,018.15	30,269.85	71%
133	1240	Worker's Comp.	30,865	0.00	29,898.17	966.83	97%
134	1250	Unemployment	2,590	24.12	1,288.63	1,301.37	50%
135		Sub-Total	199,133	10,050.98	151,803.76	47,329.24	76%
136		TOTAL	610,577	35,226.84	496,275.57	114,301.43	81%
137	SERVICES & SUPPLIES						
138	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
139	2035	Educ/Trng	500	0.00	209.22	290.78	42%
140	2039	Empl Trans	350	0.00	61.60	288.40	18%
141	2061	Memberships	300	0.00	150.00	150.00	50%
142	2076	Office Sups	300	0.00	465.90	-165.90	155%
143	2104	Agri/Hort	2,000	0.00	777.91	1,222.09	39%
144	2111	Bldg Mtnc Svc	2,000	0.00	1,806.76	193.24	90%
145	2112	Bldg Mtnc Sups	7,500	452.94	5,012.58	4,541.26	39%
146	2122	Chem Sups	4,000	0.00	440.78	3,559.22	11%
147	2131	Elec Sys SVC	4,000	0.00	1,078.80	2,921.20	27%
148	2132	Elec Sys Sup	2,000	0.00	0.00	2,000.00	0%
149	2142	Land Imp Sup	17,000	1,275.91	16,908.01	91.99	99%
150	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
151	2162	Paint Sups	2,000	531.83	999.73	1,000.27	50%
152	2168	Plumbing Sups	7,000	410.50	4,243.48	2,756.52	61%
153	2191	Electricity	42,000	2,800.93	35,770.54	6,229.46	85%
154	2192	Natural Gas	3,000	37.56	2,593.97	406.03	86%
155	2193	Refuse	9,000	533.65	7,724.05	1,275.95	86%
156	2195	Sewage	5,500	1,067.10	5,781.64	-281.64	105%
157	2197	Tele/Teleg	2,000	168.35	2,021.97	-21.97	101%
158	2198	Water	100,500	12,125.71	111,389.52	-10,889.52	111%
159	2205	Auto Mtnc Svc	12,000	1,112.39	15,661.29	-3,661.29	131%
160	2206	Auto Mtnc Sup	0	0.00	0.00	0.00	0%
161	2211	Constr Equip Svc	7,500	0.00	5,991.84	1,508.16	80%
162	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
163	2226	Expend Tools	3,000	347.87	2,737.54	262.46	91%
164	2236	Fuels & Lubes	17,500	0.00	12,143.80	5,356.20	69%
165	2275	Rents & Leases	9,000	439.72	9,119.64	-119.64	101%
166	2281	Shop Equip Svc	1,200	209.62	681.53	518.47	57%
167	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
168	2292	Other Equip	10,000	0.00	9,864.01	135.99	99%
169	2314	Clothing	2,200	0.00	3,191.27	-991.27	145%
170	2321	Cust Svc	0	0.00	0.00	0.00	0%
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	16,000	2,945.76	13,702.03	2,297.97	86%
174	2444	Medical Sup	300	0.00	123.86	176.14	41%
175	2591	Other Prof Svc	85,000	11,849.45	83,881.86	1,118.14	99%
176	2898	Other Oper Exp	100	0.00	0.00	100.00	0%
177		TOTAL	374,750	36,309.29	354,535.13	20,214.87	95%
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	<u>FIXED ASSETS</u>						
182	4201	Building Improvement	75,000	0.00	65,313.60	9,686.40	87%
183	4202	Structures & Imp	407,500	36,552.50	116,081.89	291,418.11	28%
184	4303	Other Equip	65,000	0.00	62,819.94	2,180.06	97%
185			547,500	36,552.50	244,215.43	303,285	0%
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229	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
230		DISTRICT TOTALS					
231	SALARIES & BENEFITS						
232	1110	FULL TIME SALARIES	756,515	46,591.75	669,037.01	87,477.99	88%
233	1122	PART TIME SALARIES	235,601	15,084.41	167,156.36	68,444.64	71%
234	1210	RETIREMENT	60,519	3,935.69	47,741.86	12,777.14	79%
235	1220	OASDI	75,892	4,743.55	61,618.54	14,273.46	81%
236	1230	INSURANCE	161,032	10,142.28	121,115.87	39,916.13	75%
237	1240	WORKER'S COMP	38,325	0.00	36,571.51	1,753.49	95%
238	1250	UNEMPLOYMENT	10,890	123.96	3,426.92	7,463.08	31%
239	1000	SALARIES/BENEFITS	1,338,774	83,726.18	1,106,668.07	232,105.93	83%
240							
241	SERVICES & SUPPLIES						
242	2005	AD/LEGAL NOTICE	1,575	0.00	1,512.28	62.72	96%
243	2022	BOOKS/SUBS	150	0.00	146.44	3.56	98%
244	2029	BUS/CONF EXP	23,500	425.10	20,548.28	2,951.72	0%
245	2035	EDUC/TRNG	4,262	0.00	1,101.08	3,160.92	26%
246	2039	EMPLOY TRANS	3,350	66.53	1,686.45	1,663.55	0%
247	2051	INSURANCE	98,712	0.00	98,712.00	0.00	100%
248	2061	MEMBERSHIPS	11,520	0.00	11,370.00	150.00	99%
249	2065	FILM SVC	0	0.00	0.00	0.00	0%
250	2076	OFFICE SUPS	9,300	790.83	9,441.87	-141.87	102%
251	2081	POSTAGE	1,000	1.56	697.83	302.17	70%
252	2085	PRINTING	1,500	0.00	1,626.28	-126.28	108%
253	2104	AGRI/HORT	2,000	0.00	777.91	1,222.09	39%
254	2111	BLDG MTNC SVC	2,000	0.00	1,806.76	193.24	90%
255	2112	BLDG MTNC SUP	7,500	452.94	5,012.58	2,487.42	67%
256	2122	CHEM SUPS	4,000	0.00	440.78	3,559.22	11%
257	2131	ELEC MTNC SVC	4,000	0.00	1,078.80	2,921.20	27%
258	2132	ELEC MTNC SUP	2,000	0.00	0.00	2,000.00	0%
259	2142	LAND IMP SUP	17,000	1,275.91	16,908.01	91.99	99%
260	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
261	2162	PAINTING SUPS	2,000	531.83	999.73	1,000.27	50%
262	2168	PLUMBING SUPS	7,000	410.50	4,243.48	2,756.52	61%
263	2191	ELECTRICITY	42,000	2,800.93	35,770.54	6,229.46	85%
264	2192	NATURAL GAS	3,000	37.56	2,593.97	406.03	86%
265	2193	REFUSE	9,000	533.65	7,724.05	1,275.95	86%
266	2195	SEWAGE	5,500	1,067.10	5,781.64	-281.64	105%
267	2197	TELE/TELEG	21,992	1,326.05	18,307.97	3,684.03	83%
268	2198	WATER	100,500	13,093.71	111,389.52	-10,889.52	111%
269	2205	AUTO MTNC SVC	12,000	1,112.39	15,661.29	-3,661.29	131%
270	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
271	2211	CONSTR EQUIP SVC	7,500	0.00	5,991.84	1,508.16	80%
272	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
273	2226	EXPEND TOOLS	3,000	0.00	2,737.54	262.46	91%
274	2236	FUELS / LUBES	17,500	0.00	12,143.80	5,356.20	69%
275	2261	OFF EQUIP MTNC	11,900	968.00	10,722.91	1,177.09	90%
276	2275	RENTS/LEASES	19,940	1,044.25	18,864.60	1,075.40	95%
277	2281	SHOP EQUIP SVCS	1,200	209.62	681.53	518.47	57%
278	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
279	2292	OTHER EQUIP SUPS	10,000	0.00	9,864.01	135.99	99%
280	2314	CLOTHING	6,200	432.83	7,030.06	-830.06	113%
281	2321	CUST SVC	0	0.00	0.00	0.00	0%
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	A	B	C	D	E	F	G
286	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
287	2322	CUST SUP	16,000	2,945.76	13,702.03	2,297.97	86%
288	2332	FOOD SUPS	5,100	462.22	3,490.37	1,609.63	68%
289	2444	MED SUPS	3,800	0.00	1,364.47	2,435.53	36%
290	2505	ACCOUNT SVC	29,254	0.00	29,250.58	3.42	100%
291	2531	LEGAL SVC	10,000	0.00	3,729.75	6,270.25	37%
292	2591	OTHER PROF SVCS	266,462	13,085.04	157,877.73	108,584.27	59%
293	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
294	2819	REGISTRATION SVC	0	0.00	0.00	0.00	0%
295	2851	RECREATION SVC	8,000	42.00	6,981.85	1,018.15	87%
296	2852	RECREATION SUP	9,000	115.49	6,536.14	2,463.86	73%
297	2871	TRANSPORTATION	0	0.00	0.00	0.00	0%
298	2880	PY EXPEND	0	0.00	0.00	0.00	0%
299	2898	OTHER OPER EXP	16,100	422.09	7,077.88	9,022.12	44%
300	2000	SERVICES/SUPPLIES	837,317	43,153.60	673,386.63	163,930.37	80%
301							
302	FIXED ASSETS						
303	4201	Building IIM	75,000	0.00	65,313.60	9,686.40	0%
304	4202	STRUCT & IMP	407,500	36,552.50	116,081.89	291,418.11	0%
305	4303	EQUIPMENT	65,000	0.00	62,819.94	2,180.06	0%
306	4000	FIXED ASSETS	547,500	36,552.50	244,215.43	303,285	0%
307							
308							
309	1000	SALARIES & BENE	1,338,774	83,726.18	1,106,668.07	232,105.93	83%
310							
311	2000	SERVICES & SUPP	837,317	43,153.60	673,386.63	163,930.37	80%
312							
313	4000	FIXED ASSETS	547,500	36,552.50	244,215.43	303,285	45%
314							
315		CONTINGENCY	150,000	0.00	29,892.00	120,108.00	20%
316			0				
317		RESERVE	49,962	0.00	0.00	0.00	0%
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319							
320		TOTAL	2,923,553	163,432.28	2,054,162.13	819,429	70%
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	A	B	C	D	E	F	G
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK					
2		EXPENDITURE REPORT JUNE 2022					
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SERVICES & SUPPLIES						
7	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
8	2505	Actg Svcs	1,500	0.00	1,500.00	0.00	100%
9	2591	Other Prof Svcs	8,908	0.00	8,863.92	44.08	100%
10		TOTAL	10,563	0.00	10,518.92	44.08	100%
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58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	MAINTENANCE						
60	SALARIES & BENEFITS						
61	1110	Mtnc Wkr-	32,017	3,418.46	32,016.09	0.91	100%
62	1122	PT Wkr-Seasonal	12,500	2,025.00	11,018.00	1,482.00	88%
63		Sub-Total	44,517	\$ 5,443.46	43,034.09	1,482.91	97%
64	1210	Retirement	2,562	273.49	2,561.27	0.73	100%
65	1220	OASDI	3,368	445.71	3,399.07	-31.07	101%
66	1230	Insurance	8,031	630.62	5,776.46	2,254.54	72%
67	1240	Worker's Comp.	2,139	0.00	2,138.55	0.45	100%
68	1250	Unemployment	490	0.00	208.27	281.73	43%
69		Sub-Total	16,590	1,349.82	14,083.62	2,506.38	85%
70		TOTAL	61,107	6,793.28	57,117.71	3,989.29	93%
71	SERVICES & SUPPLIES						
72	2104	Agri/Hort	750	0.00	0.00	750.00	0%
73	2111	Bldg Mtn. Svcs	200	0.00	0.00	200.00	0%
74	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
75	2142	Land Imp Supplies	1,400	-540.00	860.00	540.00	61%
76	2191	Electricity	900	60.24	635.43	264.57	71%
77	2193	Refuse	1,200	0.00	0.00	1,200.00	0%
78	2198	Water	34,000	4,044.39	30,379.88	3,620.12	89%
79	2205	Auto Mtn. Svc	600	0.00	600.00	0.00	100%
80	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
81	2226	Expend Tools	300	0.00	0.00	300.00	0%
82	2236	Fuels & Lubes	2,000	0.00	2,000.00	0.00	100%
83	2275	Rents & Leases	500	0.00	0.00	500.00	0%
84	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
85	2292	Other Equip Sups	250	0.00	0.00	250.00	0%
86	2314	Clothing	200	0.00	200.00	0.00	100%
87	2444	Medical Supplies	100	0.00	0.00	100.00	0%
88	2591	Other Prof Svc	262	0.00	420.00	-158.00	160%
89		TOTAL	43,062	3,564.63	35,095.31	7,966.69	81%
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	0	0.00	0.00	0.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			0	0.00	0.00	0.00	0%
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113	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
114		DISTRICT TOTALS					
115		SALARIES & BENEFITS					
116	1110	FULL TIME SALARIES	32,017	3,418.46	32,016.09	0.91	100%
117	1122	PART TIME SALARIES	12,500	2,025.00	11,018.00	1,482.00	88%
118	1210	RETIREMENT	2,562	273.49	2,561.27	0.73	100%
119	1220	OASDI	3,368	445.71	3,399.07	-31.07	101%
120	1230	INSURANCE	8,031	630.62	5,776.46	2,254.54	72%
121	1240	WORKER'S COMP	2,139	0.00	2,138.55	0.45	100%
122	1250	UNEMPLOYMENT	490	0.00	208.27	281.73	43%
123	1000	SALARIES/BENEFITS	61,107	6,793.28	57,117.71	3,989.29	93%
124							
125		SERVICES & SUPPLIES					
126	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
127	2104	AGRI/HORT	750	0.00	0.00	750.00	0%
128	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
129	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
130	2142	Land Imp Supplies	1,400	-540.00	860.00	540.00	61%
131	2191	ELECTRICITY	900	60.24	635.43	264.57	71%
132	2193	REFUSE	1,200	0.00	0.00	1,200.00	0%
133	2198	WATER	34,000	4,044.39	30,379.88	3,620.12	89%
134	2205	Auto Mtnc Svc	600	0.00	600.00	0.00	100%
135	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
136	2226	Expend Tools	300	0.00	0.00	300.00	0%
137	2236	FUELS / LUBES	2,000	0.00	2,000.00	0.00	100%
138	2275	Rents & Leases	500	0.00	0.00	500.00	0%
139	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
140	2292	Other Equip Sups	250	0.00	0.00	250.00	0%
141	2314	Clothing	200	0.00	200.00	0.00	100%
142	2444	Medical Supplies	100	0.00	0.00	100.00	0%
143	2505	Accounting	1,500	0.00	1,500.00	0.00	100%
144	2591	OTHER PROF SVCS	9,170	0.00	9,283.92	-113.92	101%
145	2000	SERVICES/SUPPLIES	53,625	3,564.63	45,614.23	8,010.77	85%
146							
147		FIXED ASSETS					
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	0	0.00	0.00	0.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	FIXED ASSETS	0	0.00	0.00	0.00	0%
152							
153							
154	1000	SALARIES & BENE	61,107	6,793.28	57,117.71	3,989.29	93%
155							
156	2000	SERVICES & SUPP	53,625	3,564.63	45,614.23	8,010.77	85%
157							
158	4000	FIXED ASSETS	0	0.00	0.00	0.00	0%
159							
160		CONTINGENCY	60,000	0.00	10,969.00	49,031.00	18%
161			0				
162		RESERVE	20,385	0.00	0.00	0.00	0%
163							
164							
165		TOTAL	184,148	10,357.91	113,700.94	61,031	62%
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