

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
REGULAR MEETING**

Regular Meeting of the Board of Directors
November 14, 2024, 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. 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.

3. ADMINISTRATOR'S REPORT

- A. Administrator's Report
 - Sierra Creek Update
 - Cell Tower Update
 - Attempt to Defraud the District
 - Legal Services Agreement with Edward Keisberg update
 - Parks and Facilities Superintendent recruitment update/next steps
- B. Park and Facility Maintenance Report
- C. Recreation Report

4. CORRESPONDENCE

5. REPORTS FROM STANDING COMMITTEES:

Budget, Finance & Audit: Chairperson Veya Cummings; Members Patrick Williams – This under new business

Facility Development: Chairperson Beau Reynolds; Member Joanna McVay

Personnel and Policy: Chairperson Joanna McVay; Member Beau Reynolds

Programs, Fees, and Charges: Chairperson Patrick Williams; Member Veya Cummings

6. CONSENT CALENDAR

- A. Approval October 10, 2024, minutes
- B. Approval of payment of the bills for the General Fund and CFD for the month of October 2024.

7. UNFINISHED BUSINESS

None

8. NEW BUSINESS

A. District Audit Year-Ended June 30, 2024

Board discussion/action to consider approval of the Draft Audit for Year-Ending 2024 as the Final Audit. The Chair of Budget Finance & Audit Committee will present the Audit.

B. ZOOM Option for Board meetings

Board discussion/action to eliminate ZOOM public viewing for Board/Committee meetings.

C. Slogan Revision

Board discussion/action to approve staff recommendation for slogan revision.

D. SCIP

Board discussion/action to approve staff to proceed with SCIP.

E. Personnel and Policy recommendations

Board discussion no action required.

F. Policy #4060 Board Officers and Policy #2290 Grievance Rights

Board discussion/action to approve changes to Policy #4060 and discussion of Policy #2290.

9. CHAIRPERSON'S REPORT

10. COMMENT'S FROM BOARD MEMBERS

11. RECESS

12. DATE, TIME, AND PLACE OF NEXT MEETING

The next regular meeting of the Board of Directors will be on December 12, 2024, 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.

Join Zoom Meeting

<https://us06web.zoom.us/j/85982218429>

Meeting ID: 859 8221 8429

North Highlands Recreation and Park District

Board Agenda

To: Crystal Harding, Chairperson
Board of Directors

From: Scott Graham, Administrator

Date: November 14, 2024

Subject: Administrator's Report

ADMINISTRATOR'S REPORT

- A. Sierra Creek Update
- B. Cell Tower Update
- C. ARPA Update
- D. Attempt to Defraud NHRPD
- E. Legal Services Agreement with Edward Kreisberg update
- F. Parks and Facilities Superintendent recruitment update/next steps

Sierra Creek Update

Karen Folsom shared with me that the Off-Site Improvements that she discussed with the Board in September are ready to commence. These will include a Topographic Survey, civil engineering plans which will include the U-Turn lane, review by a traffic engineer to ensure plans will conform to County and State standards and plans that will address traffic signal modifications, signage and striping and construction support. In addition, a parking lot redesign to meet the County required changes at Watt Avenue will be part of the project. The cost for Off-Site Improvement Plans and On-Site revisions will be \$79,585 in total. Developer impact fees can be used to cover this cost as they are related to the construction of the park.

Cell Tower Update

County Planning has addressed two matters with Ashley Smith - Epic Wireless. I have copied her comments for your review:

- 1) **Height Increase:** Per a discussion with the Planner, he has requested for the height of the tower to be increased to allow for one more carrier. This will be an increase of 15' (65' to 80'). We will be working to update the drawings to show this increase and to have the photo sims updated.
- 2) **Design on Tank:** The Planner believes that adding a design to the tower such as a logo or kids playing will make the tower more preferable by the community as it will be aesthetically pleasing tower to add to the community. Due to this, can you kindly route to our office the logos for the park district, or any ideas that the District may have for the design of the tank.

I have provided art work as requested above.

ARPA Update

I received the final approved draft of the ARPA Subrecipient Agreement from Sacramento County on October 25. I forwarded the document to District Counsel Gavin Ralphs for his review and feedback. He completed his review on October 31 with no further revisions discussed. I have signed and returned the agreement to Sacramento County.

Attempt to Defraud NHRPD

During the week of October 21, it came to the attention of District staff that an attempt to defraud NHRPD by hacking into and manipulating a District email address in an attempt to redirect funds from two different vendors had taken place. Staff was able to shut the attempt down, working closely with Sacramento County and California State Parks personnel. No loss to the District resulted from this attempt. Extra layers of protection were then added to all District email accounts and protocols for working with vendors were reviewed and updated as needed. Lastly, District staff filed a Citizen Information Report with the Sacramento County Sheriff's Department. This report is used when the attempted theft did not result in loss. Days after this experience, staff attended a webinar offered by CAPRI that addressed cyber security. It was sobering to hear how common something like this is and how sophisticated those that perpetrate these attacks have become.

Legal Services Agreement with Edward Kreisberg Update

The Legal Services Agreement for Labor Counsel Service that was approved by the Board of Directors at the October 10 meeting has been signed and a copy provided to Edward Kreisberg.

Parks and Facilities Superintendent Recruitment Update

The first round of interviews for the Parks and Facilities Superintendent were completed on October 24 and 25. Six candidates were interviewed. The top four were offered second interviews, which took place on Thursday, November 7. Mike Heller, General Manager at Rio Linda Elverta Recreation and Park District, Recreation Superintendent Rachel Robertson and I conducted the interviews.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Scott Graham, District Administrator
Crystal Harding, Chairperson
Board of Directors

From: Sergio Portela, Park Maintenance Supervisor

Date: November 14, 2024

Subject: Parks/Facilities Report

PARK MAINTENANCE UPDATE:

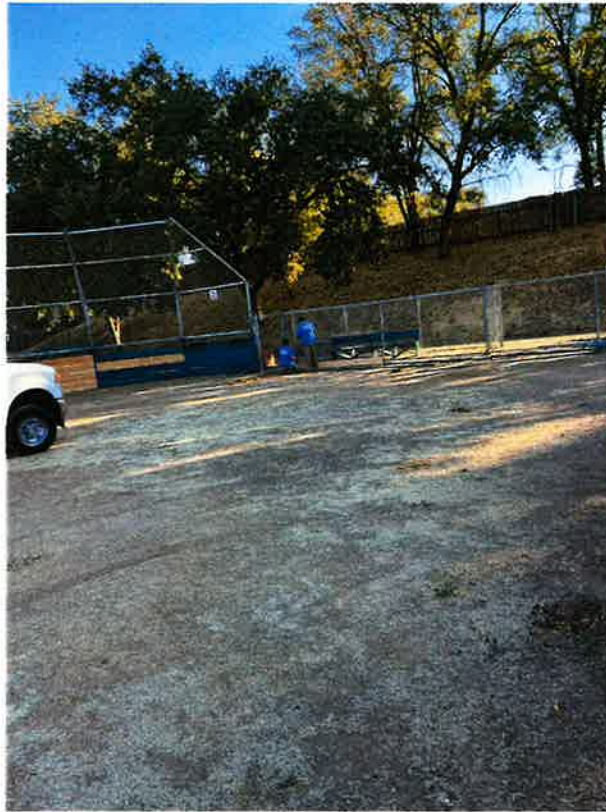
- At Cherry Blossom Park, pruning of shrubs and removal of broken and low hanging branches was completed. In addition, weed removal, edging and trimming of the landscaped areas on Elverta Road and Bing Drive was completed.
- Fall has arrived and the leaves are falling. Leaves were gathered and removed at Capehart and Strizek parks. Leaf removal will be an ongoing project in all parks for the next several weeks.
- At Larchmont Park, sprinkler heads were repaired and nine bollards were replaced.
- At Ridgepoint Park, re-wiring five valves was necessary after the valves were damaged by contractors completing school related projects on campus. The valves are now operating normally.
- At Brock Park, maintenance on the embankment on the back side of the park was completed, leaves were removed and tress were pruned as needed. One bollard was also repaired.
- Weekly mowing, edging, trimming and pruning of all District parks and facilities, including the streetscapes at Elverta Park housing community.

INCIDENT/ACCIDENT REPORTS

No incident/accident reports filed in October.

BROCK PARK PAINT THE PARK PROJECT AND PHOTOS

For the past several weeks, the Parks and Recreation divisions have been working closely together to prepare Brock Park for the Paint the Park Project completed on October 22. The Parks division replaced numerous boards throughout the park with wood procured by the Recreation division, thanks to a generous donation from Home Depot. This was truly a team effort and the results of the project at Brock Park speak for themselves.



Paint the Parks Project #4
Brock Park Sports Complex



NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Scott Graham, Administrator
FROM: Rachel Robertson, Recreation Superintendent
DATE: November 14
SUBJECT: Recreation Division Report

Toddler/Youth/Teen Programs

- Pee Wee Flag Football – Participants learn the fundamentals of flag football like throwing, catching, and flag pulling techniques. 21 participants (10 TRUSD, 11 paid).
- Dance with Stacie Ford (contractor) held its first session for Fall. Stacie leads participants through learning new steps, forms, and techniques.
 - Youth Jazz & Hip Hop – 14 participants (10 TRUSD, 4 paid).
 - Teen Jazz & Hip Hop - 13 participants (10 TRUSD, 3 paid).
 - Sensory Friendly – 12 participants (10 TRUSD, 2 paid).
- Fall Science Workshops – Participants made Halloween/fall themed projects including ghost rockets, candy corn catapults, and pumpkin powered digital clocks. 12 participants (10 TRUSD, 2 paid).
- Youth Cooking (session 2) participants made Mac & Cheese and roasted carrots. 15 participants (10 TRUSD, 5 paid).
- Teen Cooking (session 1) participants made fried rice and roasted broccoli. 12 participants (10 TRUSD, 2 paid).
- Teen Life Skills – Auto Edition instructed teens on how to change a tire, do an oil change, check the fluids in the car, and decode dash lights in your car. The instructor was from Universal Technology Institute. 12 participants.
- Teen Counseling – This weekly workshop is led by a license family therapist who provides a safe space and positive environment for adolescent girls to help focus on improving their self-esteem. 13 participants (10 TRUSD, 3 paid).
- Teen Volleyball Skills & Scrimmages – The first 3 weeks are focused on building skill, the last 3 weeks participant's scrimmage. 20 participants (10 TRUSD, 10 paid).
- Teen Dodgeball Nites – This biweekly program is a teen social where participants can play dodgeball (and other games), enjoy pizza, and spend time with staff. 13 participants (10 TRUSD, 3 paid).

Dragon's Den

- Staff held an October Break Camp for our Dragon's Den students on October 7 – October 11. The theme was Shrekfest. Activity highlights included walking to the park, "Gingy" Cookie Decorating, Happily Ever After Potions, Shrek Swamp Oobleck, and a trip to the Sacramento Zoo.
- Gardening Club with Color the Block continues to be a hit with the kids! This month they planted micro greens and painted pumpkins.
- Family Night #3 took place on Halloween! We hosted our 2nd Annual After School Horrors event that included trunk or treating, made witches brew, decorated pumpkins and families took photos in our photo booth and took home a photo on the polaroid.

Adult Programs

Adult Pickleball

- Session 2 began in October. 4 participants.

Coed Volleyball

- Fall season ended the last week of October. 4 teams.

Senior Programs

Bingo

- Bingo averaged 29 participants.

Dance

- Dance averaged 10 participants.

Harvesttime

- Harvesttime averaged 21 participants.
 - Hosted a Halloween party

Senior Movies

- The October movie was Coco.
 - Senior movie had 4 participants.

Rentals

- Capehart Gym: 10
- Community Center: 4
- Freedom Park: 11
- Recreation Center: 0
- Ridgepoint Gym: 0
- Birthday Parties: 0

Special Events

- Our annual Fall event was held on October 12 from 10:00am – 12:00pm with a new twist!
- This year, staff added a Community Ofrenda to the event. In the Recreation Center the public was able to learn about an Ofrenda and Dia De Los Muertos Celebration. Each participant could make a sugar skull, marigolds, papel picado and submit a photo to be displayed on the Ofrenda. The Ofrenda was set up in the Recreation Center Lobby and was on display until November 3.
- In addition, participants were able to enjoy free face painting, a pumpkin bounce house, cotton candy, pumpkin patch and pumpkin decorating, trunk or treat vendors, crafts, a live DJ and a costume parade.
- Thank you to American River Rotary and Perry Farms for donating 368 pumpkins to our pumpkin patch! This is their 3rd year donating to this event and we couldn't be more thankful for their continued support.
- Thank you to the Jefferson Family for bringing out the Mystery Machine!
- Staff estimate that 350 people attended this event.

Paint The Parks

- The fourth Paint the Parks project has been completed at Brock Park Sports Complex! Staff and 38 volunteers from various agencies gathered to completely remodel the park with new wood and paint. All four ball fields, trashcans, scorekeeper benches and a bench were painted.
- This project was selected by the CPRS D2 Board to help for their Doing Good 2gether Day of Service Project. They provided 9 volunteers that included their Board Members and other CPRS members for other Parks and Recreation agencies in Sacramento.
- Thank you to our additional volunteer groups including Foothill-Highlands Rotary, American River Rotary, SAFE Credit Union, Home Depot – Antelope, and community members!
- Thank you to Lou's Burgers for donating 50 burgers to feed our volunteers.
- Thank you to Knight Watch Security for getting drone footage of the project.
- A HUGE thank you to the Home Depot – Antelope location for their complete sponsorship of the project!

- As always, this project would not be possible without the help and support of our Park Maintenance team. The team supported in measuring, supply pick-ups, painting, power washing, installing new wood, general cleaning, assistance day of, and so much more!

Scholarships

- 0 scholarships awarded for the month of October.
- \$3,945.00 was allocated for FY 2024-25.
 - \$3,739.50 remains in the account.
- Staff continues to market the opportunity through the Recreation Guide, the sign board, social media, on the gym bulletin board, website, and at resource fairs.

Marketing

- The monthly October newsletter went out on 10/1.
 - 12 new subscribers
 - 41,093 site views
- Staff launched Winter programs on 11/1
 - Postcards mailed to all NHRPD residents. QR code on postcard translates to Spanish.
 - English and Spanish Recreation Guide posted online, printed English versions are available at the office and distributed at events.
 - All flyers have a Spanish version.
 - Park Kiosks were updated with Winter information.

Community Resources

- Sacramento County hosted a vaccine clinic in the Community Center – 10/1
- Celebrate North Highlands Subcommittee Meeting was held in the Recreation Center – 10/1
- Celebrate North Highlands Debrief with Sue Frost was held in the Recreation Center – 10/15
- Twin Rivers hosted a parent meeting in the Community Center – 10/17
- Sue Frost Round Table meeting was held in the Recreation Center – 10/28

Miscellaneous Updates

- Staff member Rachel and Kayla attended the North Watt Business Watch meeting – 10/7
- NHRPD has established a partnership with PRO Youth & Families, a non-profit, to fund murals in North Highlands! Further direction on the program is in the works. The mural projects will be at Brock Park, Ruth Inman, and Capehart.
- Staff met with Color The Block to continue the conversation for the rose garden at Ruth Inman.
- Staff conducted the part-time Office Assistant and full-time Recreation Coordinator position. Both positions were filled! Staff will be invited to the December board meeting.
- Staff attended a Youth and Teen Recreation Services meeting that focused on understanding, training and developing the new generation in the workforce.
- Sarah Mayberry applied and received a scholarship from Youth and Teen Recreation Services (YTRS) for professional development training of her choice – Sarah chose Site Coordinator Symposium.
- Staff attended multiple community events in September.
 - Antelope Soccer League's Family Night – 10/5
 - Oak Hill Resource Event – 10/18
 - CCAA Fall Fest – 10/19
 - TRUSD Fall Fest – 10/22
 - Arbors Neighborhood Event – 10/25

Dragon's Den October Camp



Teen Life Skills - Auto Edition



Dance



Adult Volleyball



Senior Dance



Harvestime



Paint The Parks





Halloween Extravaganza





NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD MEETING MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: October 10, 2024

Time: 6:30 p.m. – Regular Meeting

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

Member Present: Crystal Harding, Joanna McVay, Beau Reynolds, Pat Williams
(Mr. Reynolds arrived at 7:02 p.m.)

Members Absent: Veya Cummings

Staff Present: Scott Graham, Administrator
Rachel Robertson, Recreation Superintendent
Terri Smith, Administrative Service Manager

Guests Present:

MEETING TO ORDER:

Chairperson Harding called the meeting to order at 6:33 p.m.

COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS

None

ADMINISTRATOR'S REPORT:

Oral Report by Administrator Scott Graham with questions and comments from the Board:

- Scott stated that the Draft Audit has been submitted for final review and the next step is to schedule a Budget, Finance & Audit Committee meeting, tentatively scheduled for October 21st – November 1st, depending on availability of committee members.
- Scott stated that the application deadline for the Park and Facilities Superintendent Position closed October 4th. He stated that they had thirty-five applicants, five or six of them were local the rest came via Indeed. He stated that he is thinking of a two-step interview process, the first reviewing the applicant's qualifications to narrow down to the top five or six candidates to interview.
- Scott stated that he will be attending the CPRS District 2 Director's Academy October 16th – 18th.
- Scott stated that Matt Duarte from CAPRI/CARPD will be offering a training opportunity for new and incumbent Board members on Zoom, Tuesday, January 28, 2025, there is no time yet set but will let you know when he does.

Report by Park Supervisor Sergio Portela given by Administrator Graham with questions and comments from the Board:

Scott stated he will answer any question on Sergio's report.

Oral Report by Recreation Superintendent Rachel Robertson with question and comments from the Board:

- Wanted to give kudos to the maintenance team at Touch a Truck and celebrate North Highlands events.
- Kudos to the three volunteers for Paint the Park at Freedom Park as well as the Home Depot, and Vision Coding for their donation.
- Brock Park bleachers dugout benches will be replaced with new wood donated by Home Depot. She is hoping for fifty volunteers at this event.
- Lou's Burgers is donating burgers for Brock Park event.

CORRESPONDENCE:

10/1/24

Motion by Board Member McVay, seconded by Board Member Williams to add a letter dated October 7, 2024, from Matthew Duarte, Executive Director for CAPRI regarding CAPRI Election Ballot for 2024 to the agenda under New Business Item E.

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

REPORTS FROM STANDING COMMITTEES:

None

CONSENT CALENDAR

10/2/24

Motion by Board Member Reynolds, seconded by Board Member Williams to approve the Minutes of the Regular Meeting of September 12, 2024, with the correction and changes stated by Board Member Harding and Board Member McVay and Payment of the bills for the General Fund and CFC for the month of September 2024, and payment of the bills for the General Fund and CFD for the Month of September 2024.

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

UNFINISHED BUSINESS

None

NEW BUSINESS

A. **Resolution #641 – Annual Report and Five-Year Findings Report for the Park Impact Fee Program**

Administrator Graham went over his report for the Annual Report and Five-Year Findings Report for the Park Impact Fee Program with questions and comments from Board Members.

10/3/24

Motion by Board Member Williams, seconded by Board Member McVay to adopt Resolution #641 approving the District's Annual Report and Five-Year Findings Report for the Park Impact Fee Program in compliance with Government Code Section 66006 and 66001.

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

B. Policy 2130.5 Sick Leave

Administrator Graham went over his report regarding the old Policy 2130.5 Sick Leave and the proposed changes for the policy 2130.5 Sick Leave.

10/4/24

Motion by Board Member McVay, seconded by Board Member Williams to approve the added language that stipulates the final retirement contribution paid by the District is calculated by factoring in the employee's hourly wage at the time of separation, the number of unused sick time and the current percentage (8%) paid by the District into an employee's retirement account and change the term "Upon retirement" to "Upon Separation". Also, Board Member McVay directed the Administrator to make sure that the next one be clearly outlined if they use too much they are deducted and make sure the employees know of the 8% the time they have.

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

C. Fee Waiver for use of the Recreation Center by Twin Rivers Unified School District (TRUSD) on October 17, 2024.

Chairperson Harding went over the Roberts Family Development Center in collaboration with TRUSD fee waiver request for used of the Recreation Center Building for hosting a parenting meeting.

10/5/24

Motion by Board Member Renolds, seconded by Board Member McVay that the Board of Directors approve the waiving of the fees for the use of Recreation Center for October 17, 2024.

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

D. Consider Approval of Legal Services Agreement for Labor Counsel Service

Administrator Graham stated based on discussion from the closed session held on September 12th Board of Directors meeting a Legal Services Agreement has been received from the Kreisberg Law Firm to perform labor and employment legal services for the District.

10/6/24

Motion by Board Member McVay, seconded by Board Member Williams that the Board of Directors approve the Legal service Agreement from Kreisberg for Labor Counsel Service.

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

E. Letter dated October 7, 2024, from Matthew Duarte, CAPRI Executive Director regarding CAPRI Election Ballot for 2024

There were discussions regarding the candidates from board members.

10/7/24

Board Member McVay nominated Mathew Fuzie and seconded by Board Member Williams that the Board of Directors approve the nomination for the first At-Large position.

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

10/8/24

Board Member McVay nominated Natalie Wong for the second At-Large Position, no second, motion failed.

10/9/24

Board Member McVay nominated Kylie Felicich and seconded by Board Member Williams that the Board of Directors approve the nomination for the Second At-Large position.

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

CHAIRPERSON'S REPORT:

Chairperson Harding stated that it is homecoming season, and tomorrow is Foothill High School Hall of Fame ceremonies at Negri Stadium, and she will co-host the ceremony.

Chairperson Harding stated that this month is Cancer Awareness month.

COMMENTS FROM BOARD MEMBERS:

Board Member Williams requested that ZOOM be put on the agenda for next month so that the board member can vote on whether or not to keep it or not..

Board Member McVay added that she agrees to get rid of ZOOM.

RECESS

8:09 p.m. Chairperson Harding called a recess before going into a closed session.

CLOSED SESSION

Chairperson Harding called the closed session to order at 8:14 pm.

A. Closed Session for Public Employee Performance Evaluation of the Administrator. (California Government Code § 54957(b)(1)).

The Board discussed the procedure regarding Employee Performance Evaluation for the Administrator. This will be brought back to the Board Meeting in November.

Chairperson Harding adjourned the close session at 9:02 pm.

ADJOURNMENT

Chairperson Harding adjourned the regular board meeting at 9:02 pm.

DATE, TIME, AND PLACE OF MEETING

The next regular meeting of the Board of Directors will be on November 14, 2024, at 6:30 p.m. in the North Highlands Recreation Center, 6040-Watt Avenue, North Highlands, CA.

Signature

Signature

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT NOVEMBER 2024
(Bills paid in October 2024)

<u>CODE</u>	<u>CLASSIF.</u> <u>BENEFITS</u>	<u>VENDOR</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>
1210	Retirement	Voya	Oct-24	\$	4,864.83
1210	Retirement	Voya	Nov-24	\$	7,265.21
1230	Insurance	California Choice	Nov-24	\$	10,100.54
1230	" " "	CoPower	Nov-24	\$	855.00
1240	Workers' Comp	CAPRI	3rd Quarter	\$	-
	Total				23,085.58

SERVICES & SUPPLIES

2005	Adv/Legal Notice	USBank	CSDA(UpdateBrownAct,SamplePolicy)	\$	255.00
2022	Books/Periodicals	Poster Compliance	1 year subscription	\$	150.74
2035	Educ/Trng	USBank	Redcross(CPR Reg.)	\$	190.00
2039	Empl Trans	Kersevan, Chirs	September 2024 Mileage	\$	81.14
2039	" " "	Mayberry, Sarah	September 2024 Mileage	\$	16.35
2039	" " "	Murray, Rachel	September 2024 Mileage	\$	-
2039	" " "	Thayer, Kayla	September 2024 Mileage	\$	77.45
2061	Membership	CSDA	Jan - Dec 2025	\$	8,637.00
2076	Office Sup	Caltronics	copies	\$	167.77
2076	" " "	Walkers	Supplies	\$	34.42
2076	" " "	Walkers	Printer Ink	\$	489.16
2076	" " "	Walkers	cartidgetape/copier paper	\$	456.95
2076	" " "	Walkers	Folders	\$	94.15
2076	" " "	USBank	Target (Farewell Cards)	\$	10.70
2076	" " "	Walkers	Supplies	\$	11.36
2081	Postage	Rock Design	Post Cards	\$	6,097.28
2112	Bldg Maint. Supplies	CH Mowers	supplies	\$	269.13
2112	" " "	Home Depot	supplies	\$	651.60
2112	" " "	Home Depot	supplies	\$	127.23
2112	" " "	Home Depot	supplies	\$	88.41
2112	" " "	Home Depot	supplies	\$	53.19
2112	" " "	USBank	AtoyacMeatMarket(Bread)	\$	19.56
2112	" " "	Home Depot	supplies	\$	394.58
2142	Land Imp Sup	Sprinkler Service	supplies	\$	1,169.03
2131	Elec Sys Srv	Betzler Construction	District Office	\$	2,157.00
2162	Painting	USBank	TractorSupply(Paint)	\$	110.00
2191	Electric	SMUD	3548415 3244 Freedom Park	\$	189.08
2191	" " "	SMUD	7000000346 District	\$	3,307.07
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$	119.23
2191	" " "	SMUD	2733018 Aztec	\$	1,802.59
2191	" " "	SMUD	3548415 3244 Freedom Park	\$	189.08
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$	8.87
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$	35.99
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$	16.36
2192	" " "	PG&E	8802679102-5 3829 Stephen Drive	\$	8.04
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$	534.44
2193	" " "	Public Works	Aug 2024		

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT NOVEMBER 2024
(Bills paid in October 2024)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2195	Sewage	Sac Utilities	2802 Perrin	
2195	" " "	Sac Utilities	3843 Bainbridge	\$ 126.70
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$ 126.70
2195	Sewage	Sac Utilities	3929 Karl Dr.	\$ 126.70
2195	" " "	Sac Utilities	6040 Watt	\$ 365.14
2195	" " "	Sac Utilities	3721 Navaho Dr.	\$ 711.29
2197	Tele & Teleg	Comcast	Service - Shop	\$ 96.68
2197	" " "	Comcast	Service - District	\$ 553.67
2197	" " "	USBank	T-Mobile (Rec Cell Phone)	\$ 131.57
2197	" " "	Telepacific	Service	\$ 991.91
			Memorial, Larchmont, Brock #1, Brock #2, Navaho Bldg 518, Navaho bldg 539, Navaho/chip,Karl Dr., Strizek, Karl&Rosario,Planehaven,Wings Way, 6040 Watt,Freedom	
2198	Water	Sac Suburban	Watt,Freedom	\$ 12,586.21
2198	" " "	CA/American	Chardonnay	\$ 2,773.83
2198	" " "	CA/American	Sierra	\$ 1,532.48
2205	Auto Maint. Serv	O'Reilly	Supplies	\$ 22.02
2205	" " "	O'Reilly	Supplies	\$ 46.60
2205	" " "	NH Tire Pros	Loose Tire	\$ 159.40
2205	" " "	NH Tire Pros	Service work Tires	\$ 269.38
2205	" " "	NH Tire Pros	2008 Ford Ranger	\$ 446.15
2226	Expand Tools	USBank	TractorSupply(Maintenance)	\$ 79.84
2226	" " "	CH Mowers	Tuff Gard Disposable	\$ 31.24
2261	Office Equip Maint.	NCS Computers	Fixing WIFI in CC	\$ 367.01
2261	" " "	Home Depot	Rec plants	\$ 100.11
2261	" " "	Home Depot	Rec plants	\$ 13.98
2275	Rents & Leases	Sac Valley Alarm	6040 Watt Monitoring	\$ 294.36
2275	" " "	Cintas	logo mat	\$ 109.28
2275	" " "	DLL Financial	copier	\$ 203.95
2275	" " "	Avaya - CIT	phone lease	\$ 418.26
2275	" " "	Cintas	logo mat	\$ 109.28
2275	" " "	Sentry Alarm	Service	\$ 30.00
2275	" " "	All Star Rents	Pressure washer	\$ 84.49
2292	Other Equip Sup	Miracle PlaySystems	Larchmont Park	\$ 2,164.55
2236	Fuel and Lube	C.U.S.D. Fuel	Jun 1 - Sep 30	\$ 752.10
2322	Custodial Sup	A1 Janitorial	Janitorial Supplies	\$ 658.70
2322	" " "	A1 Janitorial	Janitorial Supplies	\$ 210.87
2322	" " "	A1 Janitorial	Janitorial Supplies	\$ 508.62
2322	" " "	A1 Janitorial	Janitorial Supplies	\$ 1,132.65
2332	Food	Walkers	Supplies	\$ 163.90
			Foodmaxx,MariesDonuts,Walmart,Smart & Final,AmazonTacoBell,Popeyes,Costco (Admin.,Mtg,TouchaTruck,DradonsDen,Events)	
2332	" " "	USBank		\$ 574.75
2444	Medical	USBank	Walmart,Amazon(CPR,Supplies)	\$ 125.07
2505	Accounting	CLA Accountants	2nd Installment FY2023-24	\$ 7,750.00
2531	Legal	BKS Law Firm	September Monthly Service	\$ 2,223.75

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT NOVEMBER 2024
(Bills paid in October 2024)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2591	Other Prof Serv.	Backflow Tech	Backflow Testing	\$ 1,894.00
2591	" " "	Knight Watch	July,Aug,Sep Patrol	\$ 16,560.00
2591	" " "	Sac County Taxes	Property Taxes - Watt Avenue	\$ 246.90
2591	" " "	Sac County Taxes	Property Taxes - 3811 Stephen Drive	\$ 105.08
2591	" " "	Sac County Taxes	Property Taxes - Karl Drive	\$ 15.90
2591	" " "	Sac County Taxes	Property Taxes - Karl Drive	\$ 12.64
2591	" " "	Sac County Taxes	Property Taxes - Wings Way	\$ 30.76
2591	" " "	Sac County Taxes	Property Taxes - Planehaven	\$ 37.82
2591	" " "	Sac County Taxes	Property Taxes - Field Street	\$ 236.32
2591	" " "	Sac County Taxes	Property Taxes - 3601 Wings Way	\$ 59.24
2591	" " "	Sac County Taxes	Property Taxes - 3911 Blackfield	\$ 139.34
2591	" " "	Sac County Taxes	Property Taxes - Antelope Road	\$ 135.56
2591	" " "	Sac County Taxes	Property Taxes - Ridgepoint	\$ 356.98
2591	" " "	Sac County Taxes	Property Taxes - 5171 Cherbourg Drive	\$ 280.90
2591	" " "	Sac County Taxes	Property Taxes - 3929 Karl Drive	\$ 150.68
2591	" " "	Betzler Construction	District Office	\$ 2,157.00
2591	" " "	Betzler Construction	Brock Park	\$ 4,590.00
2591	" " "	DOJ	Recreation Prints	\$ 32.00
			GoldenHillsPest,Adobe,Procare,Microsoft,WhenIWork StreamLine(Capehart,ProgramPestcontrol,Dragons Den,Scheduler,Website)	
2591	" " "	USBank		\$ 761.99
2591	" " "	Cintas	Services	\$ 202.84
2591	" " "	Knight Watch	October 1st - 15th	\$ 2,700.00
2851	Recreation Service	Ford, Stacie	Sept Dance instructor	\$ 850.00
			Amazon,SacZoological,Lindsay,Inflatable (Halloween,OctoberCamp,FreedomMurel, Events)	
2851	" " "	USBank		\$ 1,335.63
2851	" " "	Calvin, Rhonda	Teen Self-esteem Workshop Instructor	\$ 312.00
2851	" " "	Ford, Stacie	Oct Dance Instructor Amazon,vvaimart,Smart&Final,OrientalExp. AceHardware(SrMovies,Bingo,MusicPark, Pickleball,Harvestime,Events,Supplies, DragonsDen,OctCamp)	\$ 1,298.00
2852	Recreation Sup	USBank	(Bank Fees/Bank Analysis Fees \$189.21/Active Fee \$208.62)	\$ 2,051.03
2898	Other Oper Exp	NHRPD - BANK FEES		\$ 397.83
5500000	Other Expense	USBank	Walmart,AstroJump,LittleCeasar(Events)	\$ 654.09
5500000	" " "	Home Depot	Paint the Parks	\$ 593.65
5500000	" " "	Home Depot	Paint the Parks	\$ 344.95
	TOTAL			\$ 105,736.27
<u>FIXED ASSETS</u>				
4201	Building Improvement		Phase 5,8,9 (Construction Doc.,Optional Art	\$ -
4202	Structures	O'Dell Engineering - Westwood Asst.,Reim.)		\$ 10,350.73
4303	Equipment			\$ -
	TOTAL			\$ 10,350.73

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT NOVEMBER 2024
(Bills paid in October 2024)

<u>CODE</u> <u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
Total District Salaries	(OCTOBER 2 PAY DAY)		\$ 98,794.73
Total District EDD	(OCTOBER 2 PAY DAY)		\$ 208.45
Total District OASDI	(OCTOBER 2 PAY DAY)		<u>\$ 7,473.10</u>
			\$ 106,476.28
 DISTRICT TOTALS			 \$245,648.86
9429 Building Rentals			
9646 Rec Fees & Charges	Felix, Mitzi	Cancellation - Park Rental	\$ 160.00

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H	
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT							
2		REVENUE REPORT - OCTOBER 2024							
3									
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT	
5	FACILITY RENTALS								
6	9429	Community Center	\$35,000.00	692.00	280.00	10,050.00	24,950.00		
7	9429	Recreation Center	\$5,000.00	426.00	0.00	426.00	4,574.00		
8	9429	TOTAL	\$40,000.00	1,118.00	280.00	10,476.00	29,524.00	26%	
9									
10	LEASED PROPERTY								
11	9690	Strizek Lease	\$0.00	2,332.13	0.00	11,536.98	-11,536.98		
12	9690	Capehart Lease - Day Care	\$0.00	3,305.00	0.00	12,884.00	-12,884.00		
13	9690	Freedom Park Lease - Softball	\$0.00	1,125.00	0.00	17,625.00	-17,625.00		
14	9690	Sierra Creek	\$0.00	0.00	0.00	5,500.00	-5,500.00		
15	9690	TOTAL	\$120,000.00	6,762.13	0.00	47,545.98	72,454.02	40%	
16									
17	REVENUE, OTHER								
18	9790	Antelope Little League	\$0.00	0.00	0.00	0.00	0.00		
19	9790	Bounce Check	\$0.00	0.00	0.00	40.00	-40.00		
20	9790	C.U.S.D. Reim Booster Conf.	\$0.00	0.00	0.00	0.00	0.00		
21	9790	Fulton El Camino Reim	\$0.00	0.00	0.00	778.23	778.23		
22	9790	NH Yth Soccer Club Team Fees	\$0.00	0.00	0.00	0.00	0.00		
23	9790	Per Capita Reim	\$0.00	0.00	0.00	40,992.00	40,992.00		
24	9790	Prop 68 Reim	\$0.00	13,147.00	0.00	47,079.00	47,079.00		
25	9790	Reim - CITI Home Depot	\$0.00	0.00	0.00	95.98	95.98		
26	9790	Reim - DLL Overpayment	\$0.00	0.00	0.00	186.27	-186.27		
27	9790	Reim Graham	\$0.00	0.00	0.00	32.81	-32.81		
28	9790	Reim SDFL Conference	\$0.00	0.00	0.00	775.00	-775.00		
29	9790	Stale Dated Checks	\$0.00	0.00	379.04	379.04	-379.04		
30	9790	USBank Incentive	\$0.00	0.00	0.00	286.69	-286.69		
31			\$587,187.00	13,147.00	379.04	90,645.02	496,541.98	15%	
32									
33	AQUATICS								
34	9646	Swim Lesson	\$8,640.00	0.00	0.00	0.00	8,640.00		
35	9646	Swim Team	\$0.00	0.00	0.00	0.00	0.00		
36		TOTAL	\$8,640.00	0.00	0.00	0.00	0.00	0%	
37									
38	DAY CARE PROGRAM								
39	9646	Dragon's Den	\$285,120.00	115,523.34	0.00	115,523.34	169,596.66		
40	9646	Dragon's Den Fall Camp	\$5,400.00	0.00	0.00	0.00	5,400.00		
41	9646	Dragon's Den Intersession Camp	\$8,784.00	0.00	0.00	0.00	8,784.00		
42	9646	Dragon's Den Spring Camp	\$8,784.00	0.00	0.00	0.00	8,784.00		
43	9646	Dragon's Den Summer Camp	\$26,352.00	0.00	0.00	0.00	26,352.00		
44	9646	Fall Break Camp	\$4,500.00	375.00	0.00	675.00	3,825.00		
45	9646	TRUSD Midweek Mindbuilders	\$0.00	0.00	0.00	4,856.66	-4,856.66		
46	9646	Spring Break Camp	\$7,320.00	0.00	0.00	0.00	7,320.00		
47	9646	Summer Kids Camp	\$47,520.00	0.00	0.00	22,918.00	24,602.00		
48	9646	Winter Camp	\$0.00	0.00	0.00	0.00	0.00		
49		TOTAL	\$393,780.00	115,898.34	0.00	\$143,973.00	249,807.00	37%	
50									
51	TODDLER PROGRAMS								
52	9646	Books and Bakes	\$0.00	0.00	0.00	1,373.67	-1,373.67		
53	9646	Princess & Pastries	\$0.00	0.00	0.00	190.00	-190.00		
54	9646	Tot Spot 2 day session	\$160.00	0.00	0.00	0.00	160.00		
55	9646	Tot Spot 3 Day session	\$720.00	0.00	0.00	0.00	720.00		
56	9646	Tots Music in the Park	\$0.00	0.00	0.00	48.00	-48.00		
57		TOTAL	\$880.00	\$0.00	\$0.00	\$1,611.67	-731.67	183%	
58									
59	SPECIAL EVENTS								
60	9646	Arts and Air Crafts	\$0.00	0.00	0.00	0.00	0.00		
61	9646	Art in The Park Vendors	\$301.00	0.00	0.00	160.00	141.00		
62	9646	Breakfast with Santa	\$640.00	0.00	0.00	0.00	640.00		
63	9646	Craft Fair - Spring	\$1,500.00	0.00	0.00	0.00	1,500.00		
64	9646	Cupid Crew Dance	\$440.00	0.00	0.00	0.00	440.00		
65	9646	Fathers Day Nerf War Meal	\$100.00	0.00	0.00	0.00	100.00		
66	9646	Fathers Day Nerf War	\$320.00	0.00	0.00	0.00	320.00		
67	9646	Holiday Extrav. Ice Skating	\$80.00	0.00	0.00	0.00	80.00		
68	9646	Forrest of Lights	\$250.00	0.00	0.00	0.00	250.00		
69	9646	Gingerbread House	\$80.00	0.00	0.00	0.00	80.00		
70	9646	Halloween Extrav. Vendors	\$180.00	90.00	0.00	150.00	30.00		
71	9646	Holiday Party Vendor	\$180.00	0.00	0.00	0.00	180.00		
72	9646	Mothers Day KickBall	\$160.00	0.00	0.00	0.00	160.00		
73	9646	Spring Extra. Vendors	\$180.00	0.00	0.00	0.00	180.00		
74	9646	Summer Extrav. Vendors	\$180.00	0.00	0.00	90.00	90.00		
75	9646	Superheroes & Snacks	\$0.00	0.00	0.00	38.00	-38.00		
76	9646	Trivia Night - Fall	\$144.00	0.00	0.00	0.00	144.00		
77		TOTAL	\$4,735.00	90.00	0.00	438.00	4,297.00	9%	
78									

	A	B	C	D	E	F	G	H
79	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
80	CONTRACT CLASSES							
81	9646	Counseling Services	\$640.00	0.00	0.00	0.00	640.00	
82	9646	Play Well TEK LEGO	\$700.00	0.00	0.00	0.00	700.00	
83	9646	Teen Dance	\$5,760.00	120.00	0.00	2,173.67	3,586.33	
84	9646	Teen Self-Esteem	\$0.00	0.00	0.00	40.00	-40.00	
85	9646	Youth Art Classes	\$480.00	0.00	0.00	0.00	480.00	
86	9646	Youth Dance	\$7,680.00	120.00	0.00	2,453.67	5,226.33	
87		TOTAL	\$15,260.00	240.00	0.00	4,667.34	10,592.66	31%
88								
89	TEENS							
90	9646	3x3BBall	\$1,480.00	0.00	0.00	1,373.67	106.33	
91	9646	Basketball Camp - Summer	\$1,875.00	0.00	0.00	0.00	1,875.00	
92	9646	Teen Camp	\$5,280.00	0.00	0.00	6,347.30	-1,067.30	
93	9646	Teen Cooking	\$3,456.00	24.00	0.00	1,709.67	1,746.33	
94	9646	Teen Dodgeball	\$0.00	38.00	0.00	57.00	-57.00	
95	9646	Teen Nerf Night	\$0.00	0.00	0.00	1,411.67	-1,411.67	
96	9646	Teen Nights	\$1,216.00	0.00	0.00	0.00	1,216.00	
97	9646	Volleyball Skills & Drills	\$832.00	364.00	0.00	520.00	312.00	
98		TOTAL	\$14,139.00	426.00	0.00	11,419.31	2,719.69	81%
99								
100	GYM/PARK RENTALS							
101	9646	Birthday Parties	\$1,500.00	0.00	0.00	0.00	1,500.00	
102	9646	Gym Rental-Capehart/R.P.	\$20,625.00	3,840.00	0.00	9,950.00	10,675.00	
103	9646	Park Rentals	\$10,000.00	320.00	(160.00)	4,235.00	5,765.00	
104		TOTAL	\$32,125.00	4,160.00	(160.00)	14,185.00	17,940.00	44%
105								
106	YOUTH SPORTS							
107	9646	2nd-3rd Bball -Winter	\$3,330.00	0.00	0.00	0.00	3,330.00	
108	9646	4th-5th Bball -Winter	\$3,330.00	0.00	0.00	0.00	3,330.00	
109	9646	6th-7th Bball -Winter	\$3,330.00	0.00	0.00	0.00	3,330.00	
110	9646	Cheer	\$520.00	0.00	0.00	0.00	520.00	
111	9646	DodgeBall	\$825.00	0.00	0.00	550.00	275.00	
112	9646	Gotbuckets you Bball Camp	\$0.00	0.00	0.00	2,273.67	-2,273.67	
113	9646	Kickball	\$825.00	0.00	0.00	1,318.67	-493.67	
114	9646	Princess & Pastries	\$285.00	0.00	0.00	0.00	285.00	
115	9646	PW Basketball	\$780.00	0.00	0.00	0.00	780.00	
116	9646	PW Sports	\$1,620.00	0.00	0.00	1,931.67	-311.67	
117	9646	Skills & Drills	\$0.00	144.00	0.00	144.00	-144.00	
118	9646	Superheros & Snacks	\$285.00	38.00	0.00	38.00	247.00	
119	9646	Workshop (Cooking, Misc.)	\$2,880.00	0.00	0.00	0.00	2,880.00	
120	9646	Youth Art Class	\$0.00	0.00	0.00	48.00	-48.00	
121	9646	Youth Cooking	\$3,456.00	144.00	0.00	1,829.67	1,626.33	
122		TOTAL	\$21,466.00	326.00	0.00	8,133.68	13,332.32	38%
123								
124	ADULT SPORTS							
125	9646	Art Class	\$0.00	0.00	0.00	0.00	0.00	
126	9646	Basketball Leauges	\$1,320.00	0.00	0.00	0.00	1,320.00	
127	9646	Cornhole	\$100.00	0.00	0.00	0.00	100.00	
128	9646	Per Player Sports League	\$520.00	0.00	0.00	0.00	520.00	
129	9646	Pickle Ball	\$1,200.00	70.00	0.00	220.00	980.00	
130	9646	Volleyball	\$3,040.00	0.00	0.00	760.00	2,280.00	
131		TOTAL	\$6,180.00	70.00	0.00	980.00	5,200.00	16%
132								
133	SENIORS							
134	9646	Field Trips	\$420.00	0.00	0.00	157.50	262.50	
135	9646	Paint Class	\$0.00	0.00	0.00	0.00	0.00	
136		TOTAL	\$420.00	\$0.00	\$0.00	\$157.50	262.50	38%
137								
138	TAXES							
139	9101	Prop Tax - Secured	\$1,750,000.00	0.00	0.00	0.00	1,750,000.00	
140	9102	Prop Tax - Unsec	\$62,000.00	0.00	0.00	0.00	62,000.00	
141	9103	Supp Prop Tax	\$55,000.00	0.00	0.00	0.00	55,000.00	
142	9104	Prop Tax Sec Delinquent	\$14,000.00	0.00	0.00	0.00	14,000.00	
143	9105	Prop Tax Supp Delinquent	\$4,000.00	0.00	0.00	0.00	4,000.00	
144	9106	Prop tax Unitary	\$12,000.00	0.00	0.00	0.00	12,000.00	
145	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
146	9130	Prop Tax - Prior Unsec	\$500.00	0.00	0.00	0.00	500.00	
147	9140	Prop Tax - Pently	\$250.00	0.00	0.00	0.00	250.00	
148	9196	RDA Residual	\$9,000.00	0.00	0.00	0.00	9,000.00	
149	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
150		TOTAL	\$1,906,750.00	0.00	0.00	0.00	1,906,750.00	0%
151								
152	INTEREST INCOME							
153	9410	Interest Income	\$35,000.00	0.00	0.00	0.00	35,000.00	
154		TOTAL	\$35,000.00	0.00	0.00	0.00	35,000.00	0%
155								
156								

	A	B	C	D	E	F	G	H
157								
158	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
159	USE OF MONEY/PROPERTY							
160	9522	Homeowner Prop Tax	\$13,000.00	0.00	0.00	0.00	13,000.00	
161		TOTAL	\$13,000.00	0.00	0.00	0.00	13,000.00	0%
162								
163	IN LIEU TAX							
164	9529	In Lieu Tax	\$2,000,000.00	0.00	0.00	0.00	2,000,000.00	
165		TOTAL	\$2,000,000.00	0.00	0.00	0.00	2,000,000.00	0%
166								
167	MISC. Revenue							
168	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
169		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
170								
171	AID TO LOCAL GOVERNMENT							
172	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
173		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
174								
175	REDEVELOPMENT FUNDS							
176	9533	Redevelopment Passthru	\$11,500.00	0.00	0.00	0.00	11,500.00	
177		TOTAL	\$11,500.00	0.00	0.00	0.00	11,500.00	0%
178								
179	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
180	9429	Building Rental	\$40,000	1,118.00	280.00	10,476.00	29,524.00	26%
181	9646	Rec Fees & Charges	\$497,625	121,210.34	-160.00	181,138.16	316,486.84	36%
182	9100	Taxes	\$1,906,750	0.00	0.00	0.00	1,906,750.00	0%
183	9410	Interest Income	\$35,000	0.00	0.00	0.00	35,000.00	0%
184	9522	Homeowner Prop Tax	\$13,000	0.00	0.00	0.00	13,000.00	0%
185	9529	In Lieu Tax	\$2,000,000	0.00	0.00	0.00	2,000,000.00	0%
186	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
187	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
188	9533	Redevelopmnet Funds	\$11,500	0.00	0.00	0.00	11,500.00	0%
189	9690	Lease Property	\$120,000	6,762.13	0.00	47,545.98	72,454.02	40%
190	9790	Revenue Other	\$587,187	13,147.00	379.04	90,605.02	496,581.98	15%
191		TOTAL	\$5,211,062	142,237.47	499.04	329,765.16	4,881,296.84	6%
192								
193	GENERAL RESERVED FUND							
194		CARRY OVER	\$572,859	0.00	0.00	0.00	0.00	0%
195								
196	TOTAL BUDGET							
197			\$5,783,921	142,237.47	499.04	\$329,765	5,454,155.84	6%
198		Scholarship		0.00				
199		Donations/Sponsorship		1500.00				
200		Field Deposit		0.00				
201		Bldg Deposit		1000.00				
202		Bldg Guards		360.00				
203				2860.00				
204								
205	2191	SMUD Reim - Something Extra		390.00				
206	2192	PG&E Reim - Something Extra		20.00				
207	2193	Republic Serv. Reim - Something		100.00				
208	2195	Sewage Reim - Something Extra		240.00				
209	2198	Water Reim - Something Extra		110.00				
210				860.00				
211								
212		Total Revenue		145,957.47				
213								
214		Scholarship	\$0.00	0.00	0.00	12,529.41	-12,529.41	
215		Donations/Sponsorship	\$0.00	1,500.00	(1592.69)	4,062.28	-4,062.28	
216		055000000	\$0.00	1,360.00	0.00	20,842.47	-20,842.47	
217		Contingency	\$150,000.00	0.00	0.00	0.00	150,000.00	
218		Park Dedication Acct 088L	\$0.00	450.00	0.00	849,707.44	-849,707.44	
219		Park Fees 346l	\$0.00	45,179.00	0.00	2,251,388.43	-2,251,388.43	
220		District Reserve Acct	\$0.00	0.00	0.00	2,160,216.00	-2,160,216.00	

	A	B	C	D	E	F	G
1	NORTH HIGHLANDS RECREATION & PARK DISTRICT						
2	EXPENDITURE REPORT - OCTOBER 2024						
3							
4	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
5	ADMINISTRATION						
6	SALARIES & BENEFITS						
7	1110	Administrator-Scott	154,843	12,047.84	48,391.36	106,451.64	31%
8	1110	Administrative Srv. Mngr.	91,416	7,035.09	28,140.33	63,275.67	31%
9	1122	Administrator - Larry	547	0.00	547.28	-0.28	100%
10	1122	Board of Directors	9,371	330.75	1,328.25	8,042.75	14%
11		Sub-Total	256,177	19,413.68	78,407.22	177,769.78	31%
12	1210	Retirement	19,701	3,797.39	8,377.31	11,323.69	43%
13	1220	OASDI	19,598	1,441.49	5,823.59	13,774.41	30%
14	1230	Insurance	39,460	3,189.68	12,758.72	26,701.28	32%
15	1240	Worker's Comp.	2,679	0.00	966.40	1,712.60	36%
16	1250	Unemployment	509	0.00	0.00	509.00	0%
17		Sub-Total	81,946	8,428.56	27,926.02	54,020.98	34%
18		TOTAL	338,123	27,842.24	106,333.24	231,791.76	31%
19							
20	SERVICES & SUPPLIES						
21	2005	Ad/Leg	1,000	255.00	405.00	595.00	41%
22	2022	Bks/Subs	151	150.74	150.74	0.26	100%
23	2029	Bus Conf Exp	10,000	0.00	2,384.30	7,615.70	24%
24	2035	Educ/Trng	5,000	0.00	0.00	5,000.00	0%
25	2039	Empl Trans	2,000	0.00	0.00	2,000.00	0%
26	2051	Insurance	148,609	0.00	74,304.50	74,304.50	50%
27	2061	Memberships	13,000	8,637.00	12,442.00	558.00	96%
28	2076	Office Sups	12,000	1,264.51	4,028.37	7,971.63	34%
29	2081	Postage	2,000	0.00	0.00	2,000.00	0%
30	2085	Printing	700	0.00	0.00	700.00	0%
31	2197	Tele & Teleg	18,540	1,545.58	6,181.35	12,358.65	33%
32	2261	Office Equip Mtn	7,000	367.01	3,578.63	3,421.37	51%
33	2275	Rents & Leases	9,777	622.21	5,192.84	4,584.16	53%
34	2332	Food Sups	2,500	209.21	726.03	1,773.97	29%
35	2444	Medical Supplies	500	0.00	135.87	364.13	27%
36	2505	Actg Svcs	36,400	7,750.00	10,500.00	25,900.00	29%
37	2531	Legal Svcs	10,000	2,223.75	7,526.17	2,473.83	75%
38	2591	Other Prof Svcs	16,700	2,138.11	3,225.50	13,474.50	19%
39	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
40	2819	Registration Service	51,309	0.00	0.00	51,309.00	0%
41	2880	PY Expenditure	0	0.00	0.00	0.00	0%
42	2898	Other Oper Exp	6,000	397.83	1,447.05	4,552.95	24%
43		TOTAL	353,186	25,560.95	132,228.35	220,957.65	37%
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45							
46	4202	Struct & Imp	2000000	10,350.73	64,811.86	1,935,188.14	3%
47	4303	Office Equipment	0	0.00	0.00	0	0%
48		TOTAL	2,000,000	10350.73	64,811.86	1,935,188.14	3%
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58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent- Rachel	97,884	7,532.62	30,130.48	67,753.52	31%
62	1110	Supervisor-Kayla	80,435	6,258.76	24,294.29	56,140.71	30%
63	1110	Rec. Coordinator - Chris	60,722	4,725.54	18,343.71	42,378.29	30%
64	1110	Rec Coordinator - Luu	61,392	1,756.80	15,933.42	45,458.58	26%
65	1110	Rec Site Specialist-Sarah	48,864	3,761.84	15,047.36	33,816.64	31%
66	1122	Part Time	364,459	21,252.17	82,954.90	281,504.10	23%
67	1122	Part Time Ases	0	0.00	0.00	0.00	0%
68		Sub-Total	713,756	45,287.73	186,704.16	527,051.84	26%
69	1210	Retirement	27,944	3,698.57	9,172.82	18,771.18	33%
70	1220	OASDI	54,602	3,434.15	14,281.15	40,320.85	26%
71	1230	Insurance	38,414	1,964.53	11,445.88	26,968.12	30%
72	1240	Worker's Comp	10,810	0.00	3,907.08	6,902.92	36%
73	1250	Unemployment	13,981	188.14	802.45	13,178.55	6%
74		Sub-Total	145,751	9,285.39	39,609.38	106,141.62	27%
75		TOTAL	859,506	54,573.12	226,313.54	633,192.46	26%
76							
77	SERVICES & SUPPLIES						
78	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
79	2022	Books/Subs	0	0.00	0.00	0.00	0%
80	2029	Business/Conf Exp	8,000	0.00	0.00	8,000.00	0%
81	2035	Educ/Trng	2,500	190.00	385.00	2,115.00	15%
82	2039	Empl Trans	2,000	174.94	761.79	1,238.21	38%
83	2061	Memberships	700	0.00	435.00	265.00	62%
84	2065	Film Svcs	0	0.00	0.00	0.00	0%
85	2076	Office Sups	2,000	0.00	1,391.63	608.37	70%
86	2081	Postage	25,000	6,097.28	12,250.62	12,749.38	49%
87	2085	Printing	4,000	0.00	811.71	3,188.29	20%
88	2197	Tele & Teleg	1,680	131.57	394.71	1,285.29	0%
89	2261	Office Equip Mtn	2,500	114.09	1,884.02	615.98	0%
90	2314	Clothing	6,000	0.00	1,755.18	4,244.82	29%
91	2332	Food	12,500	529.44	3,506.79	8,993.21	28%
92	2444	Med Sups	1,000	125.07	326.98	673.02	33%
93	2591	Other Prof Svcs	6,000	171.00	2,573.15	3,426.85	43%
94	2851	Rec Svcs	50,000	3,795.63	24,612.95	25,387.05	49%
95	2852	Rec Sups	22,000	2,051.03	8,538.49	13,461.51	39%
96	2871	Transportation	3,300	0.00	3,402.00	-102.00	103%
97	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
98			149,180	13,380.05	63,030.02	86,149.98	42%
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100	4202	Struct & Imp	0	0.00	0.00	0.00	0%
101			0	0.00	0.00	0.00	0%
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115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	MAINTENANCE						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Kurtis	86,239	4,034.89	23,572.75	62,666.25	27%
119	1110	Supervisor - Sergio	81,324	6,258.76	25,034.98	56,289.02	31%
120	1110	Mtnc Worker II - Steve	61,085	4,285.05	17,997.91	43,087.09	29%
121	1110	Mtnc Wkr-Rodney	14,374	0.00	0.00	14,374.00	0%
122	1110	Mtnc Wkr-Schleeter	53,424	3,832.67	15,771.33	37,652.67	30%
123	1110	Mtnc Wkr-Barry	53,424	4,112.62	16,450.48	36,973.52	31%
124	1110	Mtnc Wkr-Simmons	53,424	4,112.62	16,450.48	36,973.52	31%
125	1110	Mtnc Wkr-Lee	47,005	3,646.72	14,320.24	32,684.76	30%
126	1122	PT Maintenance Wkr	10,000	0.00	0.00	10,000.00	0%
127	1122	Lead Facilities Monitor/Custodian	39,312	1,722.00	6,034.26	33,277.74	0%
128	1122	Weekday & Weekend Bldg Monitor	28,080	2,088.00	7,759.00	20,321.00	28%
129		Sub-Total	527,691	\$ 34,093.33	143,391.43	384,299.57	27%
130	1210	Retirement	36,024	4,634.08	12,052.26	23,971.74	33%
131	1220	OASDI	40,368	2,597.46	10,806.80	29,561.20	27%
132	1230	Insurance	92,999	5,801.33	27,363.62	65,635.38	29%
133	1240	Worker's Comp.	74,590	0.00	25,509.92	49,080.08	34%
134	1250	Unemployment	2,695	20.31	77.89	2,617.11	3%
135		Sub-Total	246,676	13,053.18	75,810.49	170,865.51	31%
136		TOTAL	774,368	47,146.51	219,201.92	555,166.08	28%
137	SERVICES & SUPPLIES						
138	2029	Bus & Conf. Exp.	3,000	0.00	0.00	3,000.00	0%
139	2035	Educ/Trng	0	0.00	0.00	0.00	0%
140	2039	Empl Trans	500	0.00	0.00	500.00	0%
141	2061	Memberships	150	0.00	0.00	150.00	0%
142	2076	Office Sups	1,000	0.00	0.00	1,000.00	0%
143	2104	Agri/Hort	2,500	0.00	286.08	2,213.92	11%
144	2111	Bldg Mtnc Svc	2,500	0.00	1,599.08	900.92	64%
145	2112	Bldg Mtnc Sups	7,500	1,603.70	2,942.13	4,557.87	39%
146	2122	Chem Sups	2,500	0.00	204.00	2,296.00	8%
147	2131	Elec Sys SVC	5,000	2,157.00	2,157.00	2,843.00	43%
148	2132	Elec Sys Sup	1,000	0.00	53.59	946.41	5%
149	2142	Land Imp Sup	20,000	1,169.03	3,518.31	16,481.69	18%
150	2162	Paint Sups	1,200	102.47	621.73	578.27	52%
151	2168	Plumbing Sups	8,000	496.22	4,848.36	3,151.64	61%
152	2191	Electricity	47,000	5,217.05	22,679.72	24,320.28	48%
153	2192	Natural Gas	7,000	49.26	134.92	6,865.08	2%
154	2193	Refuse	10,000	434.44	2,957.86	7,042.14	30%
155	2195	Sewage	7,000	1,216.53	2,384.65	4,615.35	34%
156	2197	Tele/Teleg	2,000	96.68	386.72	1,613.28	19%
157	2198	Water	120,000	16,782.52	68,609.84	51,390.16	57%
158	2205	Auto Mtnc Svc	12,000	943.55	5,200.33	6,799.67	43%
159	2211	Constr Equip Svc	6,000	0.00	638.88	5,361.12	11%
160	2226	Expend Tools	4,500	111.08	1,529.96	2,970.04	34%
161	2236	Fuels & Lubes	12,000	752.10	1,609.30	10,390.70	13%
162	2275	Rents & Leases	15,000	5.20	2,340.93	12,659.07	16%
163	2281	Shop Equip Svc	1,500	0.00	736.40	763.60	49%
164	2292	Other Equip	10,000	2,164.55	3,792.65	6,207.35	38%
165	2314	Clothing	4,000	0.00	1,174.66	2,825.34	29%
166	2322	Cust Sup	21,000	2,510.84	8,243.06	12,756.94	39%
167	2444	Medical Sup	300	0.00	302.86	-2.86	101%
168	2591	Other Prof Svc	85,000	27,900.62	46,393.37	38,606.63	55%
169		TOTAL	419,150	63,712.84	185,346.39	233,803.61	44%
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	A	B	C	D	E	F	G
172	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
173	FIXED ASSETS						
174	4201	Building Improvement	90,000	0.00	78,500.00	11,500.00	87%
175	4202	Structures & Imp	245,000	0.00	0.00	245,000.00	0%
176	4303	Other Equip	40,000	0.00	32,414.49	7,585.51	81%
177			375,000	0.00	110,914.49	264,086	30%
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230	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
231		<u>DISTRICT TOTALS</u>					
232	<u>SALARIES & BENEFITS</u>						
233	1110	FULL TIME SALARIES	1,045,855	69,639.98	309,879.12	735,975.88	30%
234	1122	PART TIME SALARIES	451,769	25,392.92	98,623.69	353,145.31	22%
235	1210	RETIREMENT	83,669	12,130.04	29,602.39	54,066.61	35%
236	1220	OASDI	114,568	7,473.10	30,911.54	83,656.46	27%
237	1230	INSURANCE	170,873	10,955.54	51,568.22	119,304.78	30%
238	1240	WORKER'S COMP	88,079	0.00	30,383.40	57,695.60	34%
239	1250	UNEMPLOYMENT	17,185	208.45	880.34	16,304.66	5%
240	1000	SALARIES/BENEFITS	1,971,998	129,561.87	551,848.70	1,420,149.30	28%
241							
242	<u>SERVICES & SUPPLIES</u>						
243	2005	AD/LEGAL NOTICE	1,000	255.00	405.00	595.00	41%
244	2022	BOOKS/SUBS	151	150.74	150.74	0.26	100%
245	2029	BUS/CONF EXP	21,000	0.00	2,384.30	18,615.70	0%
246	2035	EDUC/TRNG	7,500	190.00	385.00	7,115.00	5%
247	2039	EMPLOY TRANS	4,500	174.94	761.79	3,738.21	0%
248	2051	INSURANCE	148,609	0.00	74,304.50	74,304.50	50%
249	2061	MEMBERSHIPS	13,850	8,637.00	12,877.00	973.00	93%
250	2076	OFFICE SUPS	15,000	1,264.51	5,420.00	9,580.00	36%
251	2081	POSTAGE	27,000	6,097.28	12,250.62	14,749.38	45%
252	2085	PRINTING	4,700	0.00	811.71	3,888.29	17%
253	2104	AGRI/HORT	2,500	0.00	286.08	2,213.92	11%
254	2111	BLDG MTNC SVC	2,500	0.00	1,599.08	900.92	64%
255	2112	BLDG MTNC SUP	7,500	1,603.70	2,942.13	4,557.87	39%
256	2122	CHEM SUPS	2,500	0.00	204.00	2,296.00	8%
257	2131	ELEC MTNC SVC	5,000	2,157.00	2,157.00	2,843.00	43%
258	2132	ELEC MTNC SUP	1,000	0.00	53.59	946.41	5%
259	2142	LAND IMP SUP	20,000	1,169.03	3,518.31	16,481.69	18%
260	2162	PAINTING SUPS	1,200	102.47	621.73	578.27	52%
261	2168	PLUMBING SUPS	8,000	496.22	4,848.36	3,151.64	61%
262	2191	ELECTRICITY	47,000	5,217.05	22,679.72	24,320.28	48%
263	2192	NATURAL GAS	7,000	49.26	134.92	6,865.08	2%
264	2193	REFUSE	10,000	434.44	2,957.86	7,042.14	30%
265	2195	SEWAGE	7,000	1,216.53	2,384.65	4,615.35	34%
266	2197	TELE/TELEG	22,220	1,773.83	6,962.78	15,257.22	31%
267	2198	WATER	120,000	16,782.52	68,609.84	51,390.16	57%
268	2205	AUTO MTNC SVC	12,000	943.55	5,200.33	6,799.67	43%
269	2211	CONSTR EQUIP SVC	6,000	0.00	638.88	5,361.12	11%
270	2226	EXPEND TOOLS	4,500	111.08	1,529.96	2,970.04	34%
271	2236	FUELS / LUBES	12,000	752.10	1,609.30	10,390.70	13%
272	2261	OFF EQUIP MTNC	7,000	367.01	5,462.65	1,537.35	78%
273	2275	RENTS/LEASES	27,277	741.50	7,533.77	19,743.23	28%
274	2281	SHOP EQUIP SVCS	1,500	0.00	736.40	763.60	49%
275	2292	OTHER EQUIP SUPS	10,000	2,164.55	3,792.65	6,207.35	38%
276	2314	CLOTHING	10,000	0.00	2,929.84	7,070.16	29%
277	2322	CUST SUP	21,000	2,510.84	8,243.06	12,756.94	39%
278	2332	FOOD SUPS	15,000	738.65	4,232.82	10,767.18	28%
279	2444	MED SUPS	1,800	125.07	765.71	1,034.29	43%
280	2505	ACCOUNT SVC	36,400	7,750.00	10,500.00	25,900.00	29%
281	2531	LEGAL SVC	10,000	367.01	7,526.17	2,473.83	75%
282	2591	OTHER PROF SVCS	107,700	753.78	52,192.02	55,507.98	48%
283	2813	SALES TAX ADJUST.	0	209.21	0.00	0.00	0%
284	2819	REGISTRATION SVC	51,309	0.00	0.00	51,309.00	0%
285	2851	RECREATION SVC	50,000	3,795.63	24,612.95	25,387.05	49%

	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	2852	RECREATION SUP	22,000	2,051.03	8,538.49	13,461.51	39%
288	2871	TRANSPORTATION	3,300	0.00	3,402.00	-102.00	103%
289	2880	PY EXPEND	0	0.00	0.00	0.00	0%
290	2898	OTHER OPER EXP	6,000	397.83	1,447.05	4,552.95	24%
291	2000	SERVICES/SUPPLIES	921,516	102,653.84	380,604.76	540,911.24	41%
292							
293	FIXED ASSETS						
294	4201	Building IIM	90,000	0.00	78,500.00	11,500.00	0%
295	4202	STRUCT & IMP	2,245,000	10,350.73	64,811.86	2,180,188.14	0%
296	4303	EQUIPMENT	40,000	0.00	32,414.49	7,585.51	0%
297	4000	FIXED ASSETS	2,375,000	10,350.73	175,726.35	2,199,274	0%
298							
299							
300	1000	SALARIES & BENE	1,971,998	129,561.87	551,848.70	1,420,149.30	28%
301							
302	2000	SERVICES & SUPP	921,516	102,653.84	380,604.76	540,911.24	41%
303							
304	4000	FIXED ASSETS	2,375,000	10,350.73	175,726.35	2,199,274	7%
305							
306		CONTINGENCY	150,000	0.00	0.00	150,000.00	0%
307							
308		RESERVE	472,373	0.00	0.00	0.00	0%
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311		TOTAL	5,890,887	242,566.44	1,108,179.81	4,310,334	19%
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NORTH HIGHLANDS RECREATION & PARK DISTRICT
CFD BILLING REPORT NOVEMBER 2024
(Bills paid in October2024)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>BENEFITS</u>				
1210	Retirement	VOYA	Oct-24	\$ 329.01
1210	Retirement	VOYA	Nov-24	\$ 491.91
1230	Insurance	CALIFORNIA CHOICE	Nov-24	\$ 1,068.46
1230	" " "	COPOWER	Nov-24	\$ 85.50
1240	" " "	CAPRI	2nd Quarter	\$ -
Total				1,974.88
<u>SERVICES & SUPPLIES</u>				
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 39.18
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 39.04
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 100.00
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 115.90
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 67.16
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 2,237.29
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 2,439.00
2236	Fuel and Lubes	C.U.S.D.	Jun 1 - Sept 30th	\$ 500.00
2505	Accounty	CLA Accountants	Second half	\$ 1,250.00
2591	Other Prof Serv.	Sac County Taxes	Property Taxes - Bing Court	\$ 62.50
2591	Other Prof Serv.	Sac County Taxes	Property Taxes - Bing Drive	\$ 62.50
TOTAL				\$ 6,912.57
<u>FIXED ASSETS</u>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
TOTAL				\$ -
Total District Salaries		(OCTOBER 2 PAY DAY)		\$ 6,530.27
Total District EDD		(OCTOBER 2 PAY DAY)		\$ -
Total District OASDI		(OCTOBER 2 PAY DAY)		\$ 499.57
				\$ 7,029.84
DISTRICT TOTALS				\$15,917.29

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK						
2		REVENUE REPORT - OCTOBER 2024						
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	\$1,500.00	0.00	0.00	0.00	1,500.00	
20		TOTAL	\$1,500.00	0.00	0.00	0.00	1,500.00	0%
21								
22	CONCESSION OTHER							
23	9490	Concession Other	\$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	USE OF MONEY/PROPERTY							
27	9522	Homeowner Prop 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	IN LIEU TAX							
31	9529	In Lieu Tax	\$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	MISC. Revenue							
35	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
36		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
37								
38	AID TO LOCAL GOVERNMENT							
39	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
40		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
41								
42	REDEVELOPMENT FUNDS							
43	9533	Redevelopment funds	\$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	STATE AID							
47	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
48		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
49								
50	SPECIAL ASSESSMENT							
51	9603	Special Assessment	\$136,765.00	0.00	0.00	0.00	136,765.00	
52		TOTAL	\$136,765.00	0.00	0.00	0.00	136,765.00	0%
53								
54	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
55								
56	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
57	9410	Interest Income	\$1,500	0.00	0.00	0.00	1,500.00	0%
58	9490	Concession Other	\$0	0.00	0.00	0.00	0.00	0%
59	9522	Homeowner Prop Tax	\$0	0.00	0.00	0.00	0.00	0%
60	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
61	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
62	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
63	9533	Redevelopmnet Funds	\$0	0.00	0.00	0.00	0.00	0%
64	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
65	9603	Special Assessment	\$136,765	0.00	0.00	0.00	136,765.00	0%
66								
67		TOTAL	\$138,265	0.00	0.00	0.00	138,265.00	0%
68								
69		GENERAL RESERVED FUND	\$63,476	0.00	0.00	0.00	63,476.00	0%
70		CARRY OVER						
71								
72		TOTAL BUDGET	\$201,741	0.00	0.00	\$0	201,741.00	0%
73								
74		Contingency	\$25,000.00	0.00	0.00	0.00	25,000.00	
75								
76								

	A	B	C	D	E	F	G
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK					
2		EXPENDITURE REPORT OCTOBER 2024					
3							
4	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
5	ADMINISTRATION						
6	SERVICES & SUPPLIES						
7	2005	Adv/Legal Notice	200	0.00	0.00	200.00	0%
8	2505	Actg Svcs	2,500	1,250.00	2,500.00	0.00	100%
9	2591	Other Prof Svcs	10,190	125.00	6,125.00	4,065.00	60%
10		TOTAL	12,890	1,375.00	8,625.00	4,265.00	67%
11							
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58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	MAINTENANCE						
60	SALARIES & BENEFITS						
61	1110	Mtnc Wkr-	39,050	4,112.62	16,450.48	22,599.52	42%
62	1122	PT Wkr-Seasonal	15,000	2,417.65	8,789.65	6,210.35	59%
63		Sub-Total	54,050	\$ 6,530.27	25,240.13	28,809.87	47%
64	1210	Retirement	3,124	820.92	1,807.95	1,316.05	58%
65	1220	OASDI	4,135	499.57	1,930.87	2,204.13	47%
66	1230	Insurance	10,896	1,153.96	4,615.84	6,280.16	42%
67	1240	Worker's Comp.	5,274	0.00	2,749.10	2,524.90	52%
68	1250	Unemployment	490	0.00	0.00	490.00	0%
69		Sub-Total	23,920	2,474.45	11,103.76	12,816.24	46%
70		TOTAL	77,969	9,004.72	36,343.89	41,625.11	47%
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	1,500	0.00	0.00	1,500.00	0%
76	2191	Electricity	900	78.22	312.52	587.48	35%
77	2193	Refuse	1,000	100.00	400.00	600.00	40%
78	2198	Water	40,000	4,859.35	22,018.65	17,981.35	55%
79	2205	Auto Mtnc Svc	750	0.00	556.30	193.70	74%
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	500.00	1,000.00	1,000.00	50%
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	1,000	0.00	0.00	1,000.00	0%
86	2314	Clothing	300	0.00	0.00	300.00	0%
87	2444	Medical Supplies	200	0.00	0.00	200.00	0%
88	2591	Other Prof Svc	2,500	0.00	0.00	2,500.00	0%
89		TOTAL	53,550	5,537.57	24,287.47	29,262.53	45%
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	4,000	0.00	0.00	4,000.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			4,000	0.00	0.00	4,000.00	0%
98							
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	A	B	C	D	E	F	G
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	39,050	4,112.62	16,450.48	22,599.52	42%
117	1122	PART TIME SALARIES	15,000	2,417.65	8,789.65	6,210.35	59%
118	1210	RETIREMENT	3,124	820.92	1,807.95	1,316.05	58%
119	1220	OASDI	4,135	499.57	1,930.87	2,204.13	47%
120	1230	INSURANCE	10,896	1,153.96	4,615.84	6,280.16	42%
121	1240	WORKER'S COMP	5,274	0.00	2,749.10	2,524.90	52%
122	1250	UNEMPLOYMENT	490	0.00	0.00	490.00	0%
123	1000	SALARIES/BENEFITS	77,969	9,004.72	36,343.89	41,625.11	47%
124							
125		SERVICES & SUPPLIES					
126	2005	Adv/Legal Notice	200	0.00	0.00	200.00	0%
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	1,500	0.00	0.00	1,500.00	0%
131	2191	ELECTRICITY	900	78.22	312.52	587.48	35%
132	2193	REFUSE	1,000	100.00	400.00	600.00	40%
133	2198	WATER	40,000	4,859.35	22,018.65	17,981.35	55%
134	2205	Auto Mtnc Svc	750	0.00	556.30	193.70	74%
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	500.00	1,000.00	1,000.00	50%
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	1,000	0.00	0.00	1,000.00	0%
141	2314	Clothing	300	0.00	0.00	300.00	0%
142	2444	Medical Supplies	200	0.00	0.00	200.00	0%
143	2505	Accounting	2,500	1,250.00	2,500.00	0.00	100%
144	2591	OTHER PROF SVCS	12,690	125.00	6,125.00	6,565.00	48%
145	2000	SERVICES/SUPPLIES	66,440	5,662.57	32,912.47	33,527.53	50%
146							
147		FIXED ASSETS					
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	4,000	0.00	0.00	4,000.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	FIXED ASSETS	4,000	0.00	0.00	4,000.00	0%
152							
153							
154	1000	SALARIES & BENE	77,969	9,004.72	36,343.89	41,625.11	47%
155							
156	2000	SERVICES & SUPP	66,440	5,662.57	32,912.47	33,527.53	50%
157							
158	4000	FIXED ASSETS	4,000	0.00	0.00	4,000.00	0%
159							
160		CONTINGENCY	25,000	0.00	11,154.00	13,846.00	0%
161			0				
162		RESERVE	28,333	0.00	0.00	0.00	0%
163							
164							
165		TOTAL	201,741	14,667.29	80,410.36	92,999	40%
166							
167							
168							
169							

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Crystal Harding, Chairperson
Board of Directors

FROM: Scott Graham, Administrator

DATE: November 14, 2024

SUBJECT: District Audit Year-Ended June 30, 2024

BACKGROUND

Attached is the District's Draft Audit Report for Year-Ended June 30, 2024. 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 Pat Williams, Acting Committee Chairperson and TBD, Committee Member, and staff.

DISCUSSION

The Budget, Finance and Audit Committee, along with the Administrator and Administrative Services Manager, met on November 7, 2024, to review the draft audit report. Richard Hegnar and Brianne Weise of CLA attended the meeting as well.

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, 2024. 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 auditor's 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, 2024, 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 for 2024 found three Findings, detailed on pages 32, 33 and 34.

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 2024 as the FINAL audit with potential revisions to be provided by CLA.



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NORTH HIGHLANDS RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2024

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
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YEAR ENDED JUNE 30, 2024**

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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, 2024, 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, 2024, 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.

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.

Emphasis of Matter

Prior Period Adjustment

As discussed in note 11 to the financial statements, a prior period adjustment was recorded for the correction of an error in the prior year financial statements. Our opinions are not modified with respect to this matter.

Board of Directors
North Highlands Recreation and Park District

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 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, 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 October 18, 2024, 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
October 18, 2024

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

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, 2024. This information is presented in conjunction with the audited basic financial statements, which follows this section.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2024

- The assets of the District exceeded liabilities and deferred inflows of resources at the close of the 2023-2024 fiscal year by \$12,321,693 (net position). Of this amount \$2,907,968 is restricted for developer deposits, \$2,322,758 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, and \$7,036,557 is invested in capital assets (net).
- As of June 30, 2024, the district's governmental funds reported combined fund balances of \$5,928,660 of which \$2,414,223 is available to meet the District's current and future needs (unassigned fund balance).
- At the end of the fiscal year, unassigned fund balance for the general fund was \$2,414,223 or 89.5% of total general fund expenditures.
- The District had no long-term debt outstanding as of June 30, 2024.

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, 2024**

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, 2024**

REQUIRED FINANCIAL STATEMENTS (CONTINUED)

GOVERNMENT-WIDE FINANCIAL ANALYSIS

**Condensed Statements of Net Position
June 30, 2024 and 2023**

	2024	2023
Assets		
Current and Other Assets	\$ 5,928,660	\$ 4,498,949
Capital Assets	7,090,967	7,013,373
Total Assets	13,019,627	11,512,322
Liabilities		
Current/Noncurrent Liabilities	244,019	215,580
Deferred Inflows of Resources		
Deferred Inflows of Resources	453,915	77,461
Net Position		
Investment in Capital Assets	7,036,557	7,013,373
Restricted Net Position	2,907,968	2,960,342
Unrestricted Net Position	2,377,168	1,245,566
Total Net Position	\$ 12,321,693	\$ 11,219,281

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, 2024 and 2023**

	2024	2023
Program Revenues:		
Recreation Services	\$ 1,052,872	\$ 1,278,094
Operating Grants and Contributions	393,490	147,462
General Revenue:		
Property Taxes	2,078,532	1,964,220
Investment Income	236,151	111,505
Lease Revenue	103,433	120,182
Miscellaneous	-	112,868
Total Revenue	3,864,478	3,734,331
Expenses:		
Recreation and Park Activities	2,762,066	2,579,496
Changes in Net Position	1,102,412	1,154,835
Net Position - Beginning of Year (As Restated)	11,219,281	10,064,446
Net Position - End of Year	\$ 12,321,693	\$ 11,219,281

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

BUDGETARY HIGHLIGHTS

Total revenues for the General Fund were budgeted at \$2,651,606. The actual revenues for the 2023-2024 fiscal year were \$3,056,782 or \$405,176 more than the final budget. Revenues from intergovernmental sources were budgeted at \$300,245 but had an actual amount of \$434,773. This was due to an increase in receipts from Proposition 68.

Total expenditures for the General Fund were budgeted at \$2,976,518. The actual amount expended was \$2,697,304 or \$279,214 less than the final budget. This is primarily due to lower administration and maintenance costs than expected.

CAPITAL ASSETS

As of June 30, 2024, the District's net investment in capital assets totaled \$7,090,967 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

The district continues to operate with a full offering of programs and events. Aquatic programs have not been reinstated due to a lack of pool facilities within the district, but should be offered in 2025.

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 has been nearly completed and the bid process should begin by the end of 2024 pending Sacramento County approval of project plans. Construction should begin early spring, 2025. The district is also the recipient of American Recovery Plan Act funds (\$611,000) for two projects. Planehaven Park will receive a new play structure and other amenities and Freedom Park will receive new amenities and repairs to old and obsolete playground components.

The Lakes at Antelope residential development project broke ground in late spring 2022. Lots are being sold and homes are now being constructed. The district anticipates receiving approximately \$2.5 million in developer impact fees from the project.

Through the district's General Fund, the Board of Directors approved funding for a new Park and Recreation Facilities Master Plan. The master plan was adopted by the Board of Directors in January, 2024.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (CONTINUED)

District Goals for FY 2023-2024

The district will focus on the construction of Sierra Creek Park, renovating the playgrounds at Planehaven and Freedom Parks and adding targeted enhancements to the Capehart Gymnasium complex, specifically the construction of a cellular tower on the property to improve cellular connections for the complex, continued implementation of the ADA Transition Plan, and expanding programming for seniors and teens. The district will be adding a new Parks and Facilities Superintendent and Recreation Coordinator by the end of 2024.

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, 2024**

	Governmental Activities
ASSETS	
Current Assets:	
Cash and Investments	\$ 2,446,855
Lease Receivable - Current	95,508
Interest Receivable	106,705
Restricted Cash and Investments	2,885,906
Total Current Assets	5,534,974
Noncurrent Assets:	
Lease Receivable - Noncurrent	393,686
Capital Assets:	
Land	3,623,569
Construction in Process	391,763
Structures and Improvements	9,975,203
Equipment	864,877
Total	14,855,412
Less: Accumulated Depreciation	7,764,445
Total Capital Assets	7,090,967
Total Assets	13,019,627
LIABILITIES	
Current Liabilities:	
Accounts Payable	115,215
Deposits	37,339
Compensated Absences, Current	45,733
Total Current Liabilities	198,287
Noncurrent Liabilities:	
Compensated Absences, Noncurrent	45,732
Total Noncurrent Liabilities	45,732
Total Liabilities	244,019
DEFERRED INFLOWS OF REVENUES	
Deferred Inflows Lease	453,915
NET POSITION	
Net Investment in Capital Assets	7,036,557
Restricted for Developer Deposits	2,907,968
Unrestricted	2,377,168
Total Net Position	\$ 12,321,693

See accompanying Notes to Basic Financial Statements.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

	Program Revenues			
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total
GOVERNMENTAL ACTIVITIES				
Recreational Services	<u>\$ 2,762,066</u>	<u>\$ 1,052,872</u>	<u>\$ 393,490</u>	<u>\$ -</u>
General Revenues:				
Property Taxes				2,078,532
Investment Income				236,151
Lease Revenues				<u>103,433</u>
Total General Revenues				<u>2,418,116</u>
CHANGE IN NET POSITION				1,102,412
Net Position - Beginning of Year (As Restated)				<u>11,219,281</u>
NET POSITION - END OF YEAR				<u><u>\$ 12,321,693</u></u>

See accompanying Notes to Basic Financial Statements.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2024**

	General Fund	Developer In-Lieu Fees	Park Development Fees	Community Facilities District 2016-01	Total Governmental Funds
ASSETS					
Cash and Investments	\$ 2,446,855	\$ -	\$ -	\$ -	\$ 2,446,855
Lease Receivable	489,194	-	-	-	489,194
Interest Receivable	45,810	19,976	38,639	2,280	106,705
Restricted Cash and Investments	37,354	818,258	1,896,280	134,014	2,885,906
Total Assets	<u>\$ 3,019,213</u>	<u>\$ 838,234</u>	<u>\$ 1,934,919</u>	<u>\$ 136,294</u>	<u>\$ 5,928,660</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts Payable	\$ 113,721	\$ -	\$ -	\$ 1,479	\$ 115,200
Deposits	37,354	-	-	-	37,354
Total Liabilities	151,075	-	-	1,479	152,554
DEFERRED INFLOWS OF RESOURCES					
Lease Revenue	453,915	-	-	-	453,915
FUND BALANCE					
Restricted for Developer Deposits	-	838,234	1,934,919	134,815	2,907,968
Unassigned	2,414,223	-	-	-	2,414,223
Total Fund Balance	<u>2,414,223</u>	<u>838,234</u>	<u>1,934,919</u>	<u>134,815</u>	<u>5,322,191</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 3,019,213</u>	<u>\$ 838,234</u>	<u>\$ 1,934,919</u>	<u>\$ 136,294</u>	<u>\$ 5,928,660</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, 2024**

Fund Balances of Governmental Funds	\$ 5,322,191
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.	7,090,967
Compensated absences that are not due and payable in the current period and are not reported in the funds.	<u>(91,465)</u>
Net Position of Governmental Activities	<u>\$ 12,321,693</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, 2024**

	General Fund	Developer In-Lieu Fees	Park Development Fees	Community Facilities District 2016-01	Total Governmental Funds
REVENUES					
Property Taxes	\$ 1,944,570	\$ -	\$ -	\$ -	\$ 1,944,570
Intergovernmental Revenues	393,506	-	-	-	393,506
Charges for Current Services	489,726	10	-	-	489,736
Use of Money and Property	125,547	37,750	68,938	3,916	236,151
Development Fees	-	-	563,136	-	563,136
Special Assessments	-	-	-	133,946	133,946
Lease Revenues	103,433	-	-	-	103,433
Total Revenues	<u>3,056,782</u>	<u>37,760</u>	<u>632,074</u>	<u>137,862</u>	<u>3,864,478</u>
EXPENDITURES					
Recreational Services:					
Salary and Benefits	1,542,878	-	-	72,070	1,614,948
Services and Supplies	767,997	4,040	-	41,946	813,983
Capital Outlay	386,429	-	-	-	386,429
Total Expenditures	<u>2,697,304</u>	<u>4,040</u>	<u>-</u>	<u>114,016</u>	<u>2,815,360</u>
NET CHANGE IN FUND BALANCES	359,478	33,720	632,074	23,846	1,049,118
Fund Balances - Beginning of Year (As Restated)	<u>2,054,745</u>	<u>804,514</u>	<u>1,302,845</u>	<u>110,969</u>	<u>4,273,073</u>
FUND BALANCES - END OF YEAR	<u>\$ 2,414,223</u>	<u>\$ 838,234</u>	<u>\$ 1,934,919</u>	<u>\$ 134,815</u>	<u>\$ 5,322,191</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, 2024**

Net Change in Fund Balances - Total Governmental Funds \$ 1,049,118

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	383,099
Depreciation Expense	(305,505)

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.	(24,300)
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Change in Net Position of Governmental Activities	\$ 1,102,412
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See accompanying Notes to Basic Financial Statements.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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 CFD.

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 restriction of fund balance. The District considers property taxes and all other revenues 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 right to use leases are reported as other financing sources.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

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. These amounts are restricted, as their use is limited by external requirements.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

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
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 assets 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. The District has no such unavailable revenue in the current year. The District also recognizes deferred inflows of resources for leases receivable 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 No. 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, 2024**

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. These amounts are restricted, as their use is limited by external requirements.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Equity Classifications (Continued)

- *Unrestricted* are all other net position that does 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. Leases

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, 2024**

L. New Accounting Pronouncements

For the fiscal year ended June 30, 2024, the District implemented the following Governmental Accounting Standards Board (GASB) Statement:

- GASB Statement No. 100, Accounting Changes and Error Corrections. In June of 2022, the GASB issued GASB Statement No. 100, Accounting Changes and Error Corrections. This standard requires the effects on beginning balances for each accounting change or error correction to be disclosed by reporting unit in a tabular format that reconciles beginning balances as previously reported to beginning balances as adjusted or restated. The District adopted the requirements of the guidance effective July 1, 2023, and has applied the provision of this standard to the beginning of the period of adoption. Beginning net position and fund balance were restated as disclosed in note 11.

NOTE 2 CASH AND INVESTMENTS

Cash and investments at June 30, 2024 consisted of the following:

Imprest Cash	\$ 41,867
Cash and Investments in the County Treasurer	5,290,894
Total Cash and Investments	<u>\$ 5,332,761</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

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

* 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:

B. Disclosures Relating to Interest Rate Risk (Continued)

<u>Investment Type</u>	Total	Remaining Maturity (in Months)	
		12 Months or Less	13-48 Months
Sacramento County	\$ 5,290,894	\$ 5,290,894	\$ -

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, 2024**

NOTE 3 PROPERTY, PLANT, AND EQUIPMENT

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

	Balance July 1, 2022	Additions	Retirement/ Adjustments	Transfers	Balance June 30, 2023
Capital Assets, Not Being Depreciated:					
Land	\$ 3,623,569	\$ -	\$ -	\$ -	\$ 3,623,569
Construction in Process	<u>770,548</u>	<u>202,976</u>	<u>-</u>	<u>(581,761)</u>	<u>391,763</u>
Total Capital Assets, Not Being Depreciated	4,394,117	202,976	-	(581,761)	4,015,332
Capital Assets, Depreciable:					
Buildings and Improvements	9,270,433	123,009	-	581,761	9,975,203
Equipment	<u>807,763</u>	<u>57,114</u>	<u>-</u>	<u>-</u>	<u>864,877</u>
Total Capital Assets, Being Depreciated	10,078,196	180,123	-	581,761	10,840,080
Less Accumulated Depreciation for:					
Structures and Improvements	(6,834,564)	(267,118)	-	-	(7,101,682)
Equipment	<u>(624,376)</u>	<u>(38,387)</u>	<u>-</u>	<u>-</u>	<u>(662,763)</u>
Total Accumulated Depreciation	<u>(7,458,940)</u>	<u>(305,505)</u>	<u>-</u>	<u>-</u>	<u>(7,764,445)</u>
Total Capital Assets, Being Depreciated, Net	<u>2,619,256</u>	<u>(125,382)</u>	<u>-</u>	<u>581,761</u>	<u>3,075,635</u>
Capital Assets, Net	<u>\$ 7,013,373</u>	<u>\$ 77,594</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,090,967</u>

NOTE 4 LONG-TERM LIABILITIES

The following is a summary of changes in the long-term liabilities for the year ended June 30, 2024:

	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024	Due Within One Year
Government Activities:					
Compensated Absences	<u>\$ 67,165</u>	<u>\$ 64,240</u>	<u>\$ 39,940</u>	<u>\$ 91,465</u>	<u>\$ 45,733</u>

These obligations are funded by the general fund.

NOTE 5 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, 2024**

NOTE 6 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, 2024.

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 7 SITE LEASE AGREEMENTS

District as Lessor

The District, acting as lessor, leases grounds and facilities under long-term, noncancelable lease agreements. The leases expire at various dates through 2029 and provide for renewal options ranging from three months to six years. During the year ended June 30, 2024, the District recognized \$103,433 and \$31,787 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 July 1, 2024 and will expire June 30, 2029. Monthly payments of \$2,332 are due and payable at the end of each month with an interest rate of 6%. SETA will continue to be responsible for paying all utilities including electricity, gas, water, sewer, garbage, and waste removal.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

District as Lessor (Continued)

- **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 house five portable modular classrooms and administrative facilities. The lease agreement went 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 and an interest rate of 6%.
- **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, but was extended to continue from September 1, 2023 through September 1, 2028. Rent starts at \$2,617 and is adjusted annually and will cap at \$3,717 beginning year 5 of the amended agreement with an interest rate of 6%. The agreement also requires the operator to pay for utility costs of \$820 to \$885 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, but was renewed to extend through December 31, 2028. 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 \$6,000 per month beginning 2028 with an interest rate of 6%. 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>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2025	\$ 95,508	\$ 26,160	\$ 121,668
2026	104,588	20,172	124,760
2027	109,081	13,766	122,847
2028	118,611	6,963	125,574
2029	61,406	1,017	62,423
Total Minimum Lease Payments	<u>\$ 489,194</u>	<u>\$ 68,078</u>	<u>\$ 557,272</u>

NOTE 8 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.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

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 \$76,652 during the 2023/24 fiscal year towards the qualifying employee's plan.

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 9 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 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
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 11 CORRECTION OF ERROR IN PREVIOUSLY ISSUED FIANCNIAL STATEMENTS

During the year ended June 30, 2024, beginning net position of governmental activities and the beginning fund balance of the general fund was restated to correct the recording of unearned revenue instead of revenue.

	General Fund	Government-Wide
	General Fund	Governmental Activities
June 30, 2023, As Previously Reported	\$ 1,312,731	\$ 10,477,267
Error Correction	742,014	742,014
June 30, 2023, As Restated	\$ 2,054,745	\$ 11,219,281

The district received COVID relief funding in the amount of \$742,014 from the California Special Districts Association in fiscal year 2022. At the time, it was determined that revenues received for all COVID relief funding would not meet the relevant revenue recognition requirements until the incurrence of eligible expenditures. Accordingly, at June 30, 2022 and 2023, the District reported the amount as unearned revenue. Upon subsequent review, it was determined that the California Special Districts Association disbursed these funds to districts to help provide relief from lost revenue and did not require the incurrence of eligible expenses to recognize revenue. As such, a prior period adjustment was made in the General Fund and the Governmental Activities to recognize this revenue in a prior period and remove the unearned revenue.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance
	Original	Final		
REVENUES				
Property Taxes	\$ 1,845,700	\$ 1,845,700	\$ 1,944,570	\$ 98,870
Intergovernmental Revenues	300,245	300,245	393,506	93,261
Charges for Current Services	487,561	487,561	489,726	2,165
Use of Money and Property	18,100	18,100	125,547	107,447
Lease Revenues	-	-	103,433	103,433
Total Revenues	<u>2,651,606</u>	<u>2,651,606</u>	<u>3,056,782</u>	<u>405,176</u>
EXPENDITURES				
Salary and Benefits	1,714,290	1,707,774	1,542,878	164,896
Services and Supplies	778,363	772,120	767,997	4,123
Capital Outlay	415,746	496,624	386,429	110,195
Total Expenditures	<u>2,908,399</u>	<u>2,976,518</u>	<u>2,697,304</u>	<u>279,214</u>
NET CHANGE IN FUND BALANCE	<u>\$ (256,793)</u>	<u>\$ (324,912)</u>	359,478	<u>\$ 125,962</u>
Fund Balance - Beginning of Year, As Restated			<u>2,054,745</u>	
FUND BALANCE - END OF YEAR			<u>\$ 2,414,223</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, 2024**

	Budgeted Amounts		Actual	Variance
	Original	Final		
REVENUES				
Use of Money and Property	\$ 300	\$ 300	\$ 3,916	\$ 3,616
Special Assessments	132,085	132,085	133,946	1,861
Total Revenues	<u>132,385</u>	<u>132,385</u>	137,862	5,477
EXPENDITURES				
Salary and Benefits	68,468	71,720	72,070	(350)
Services and Supplies	62,652	62,652	41,946	20,706
Total Expenditures	<u>131,120</u>	<u>134,372</u>	<u>114,016</u>	<u>20,356</u>
NET CHANGE IN FUND BALANCE	<u>\$ 1,265</u>	<u>\$ (1,987)</u>	23,846	<u>\$ (14,879)</u>
Fund Balance - Beginning of Year			<u>110,969</u>	
FUND BALANCE - END OF YEAR			<u>\$ 134,815</u>	

See accompanying Notes to Required Supplementary Information.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 18, 2024.

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.

We consider the deficiency described in the accompanying schedule of findings and responses as item 2024-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2024-002 through 2024-003 to be significant deficiencies.

Board of Directors
North Highlands Recreation and Park District

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*.

North Highlands Recreation and Park District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the North Highlands Recreation and Park District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. North Highlands Recreation and Park District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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
October 18, 2024

**NORTH HIGHLANDS RECREATION AND PARKS DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2024**

2024-001

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

Condition: During our audit, we noted the district has had unearned revenue recorded that should have been recognized in the period it was received.

Criteria or specific requirement: Per GASB 33, voluntary nonexchange transactions with purpose restrictions and eligibility and timing requirements are required to be recorded as unearned revenue until requirements are met. Once requirements are met, revenue should be recognized.

Context: The District received funding as part of a COVID relief program granted by the California Special Districts Association. At the time of receipt, all COVID funding was thought to have eligibility requirements prior to recognition. Upon further review, the California Special Districts Association granted these funds without eligibility requirements, allowing for recognition upon receipt.

Effect: Total fund balance and net position were understated by \$742,013.

Cause: It was recommended the District record these funds as unearned revenue in the year the funds were received due to the nature of most COVID funding.

Repeat Finding: The finding is not a repeat finding.

Recommendation: We recommend the District review grant awards for recognition criteria.

Views of responsible officials: There is no disagreement with the audit finding.

**NORTH HIGHLANDS RECREATION AND PARKS DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2024**

2024-002

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Condition: During our audit, we noted the district did not record 3 expenditures totaling \$54,410 that were incurred within the fiscal year. As a result expenses and accounts payable were understated.

Criteria or specific requirement: Generally accepted accounting principles require that expenditures are recognized in the period they are incurred.

Context: During our audit, we reviewed 13 disbursements after year end and noted 3 disbursements that were for expenditures incurred during the fiscal year.

Effect: Total accounts payable and expenditures were understated by \$54,410.

Cause: The district works with the County for accounting services and the County required the district to submit all documents prior to the district disbursing these funds. It was therefore missed during the year end closing process.

Repeat Finding: The finding is not a repeat finding.

Recommendation: We recommend the District independently track all expenditures that were disbursed after year-end that were incurred prior to June 30.

Views of responsible officials: There is no disagreement with the audit finding.

**NORTH HIGHLANDS RECREATION AND PARKS DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2024**

2024-003

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Condition: During our audit, we noted the district was not recording their imprest cash account in their financial statements for the current year.

Criteria or specific requirement: Generally accepted accounting principles require that cash be reconciled to the financial statement fiscal year end.

Context: During our audit, we noted the district's bank account held outside the County Treasury was not reconciled to the financial system. Due to the County recording transactions for the district, these funds were not recorded as they had not yet been sent to the County Treasury. This bank account is used to hold cash for district expenditures and to transfer money to and from the County Treasury.

Effect: Total cash and revenues were understated by \$41,267.

Cause: Money is transferred to and from the County Treasury using this bank account. The district works with the County for accounting services and as this money had not yet been sent to the County Treasury, the County did not record the cash.

Repeat Finding: The finding is not a repeat finding.

Recommendation: We recommend the District independently track and reconcile this bank account and ensure it is recorded in the financial statements.

Views of responsible officials: There is no disagreement with the audit finding.



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CliftonLarsonAllen LLP
CLAconnect.com

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, 2024, and have issued our report thereon dated October 18, 2024. 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 in our statement of work dated August 14, 2024. 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 error corrections by adopting Statement of Governmental Accounting Standards Board (GASB Statement) No. 100, Accounting Changes and Error Corrections, in 2024. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the statement of activities and statement of revenues, expenditures, and changes in fund balance.

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 has determined that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following summarizes uncorrected misstatements of the financial statements:

- o An entry to record a change in lease receivable in the amount of \$17,973 and deferred inflows of \$27,061 due to a difference in the applied discount rate was not recorded. This entry is immaterial to the financial statements.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit..

Corrected misstatements

The following material and immaterial misstatements detected as a result of audit procedures were corrected by management:

- There were three expenditures (2 to O'Dell engineering and 1 to Trinity heating and cooling) totaling \$54,410 that were incurred during fiscal year the year ended June 30, 2024 and paid subsequent to year end that were incorrectly recorded in fiscal year 2025. A correction was made to record the payable and expenditures for the year end June 30, 2024.
- The deferred inflow, or unearned revenue, of \$742,014 received in fiscal year 2022 from the California Special Districts Association was reevaluated and deemed to be earned upon a receipt. A prior period adjustment was recorded to recognize that revenue in the prior period.
- Cash in the district bank account, not tracked by the County, was not properly noted in the statement and an entry in the amount of \$41,267 was recorded to match the June 30, 2024 bank statement.

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 communicated to you, the report was modified to include a discussion of the prior period adjustment that was discussed in the corrected misstatement section above.

Management representations

We have requested certain representations from management that are included in the management representation letter dated October 18, 2024.

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(s) of material misstatement that has (have) not previously been communicated to you:
 - Recognition of revenue

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
October 18, 2024

North Highlands Recreation and Park District

Board Agenda

To: Crystal Harding, Chairperson
Board of Directors

From: Scott Graham, Administrator

Date: November 14, 2024

Subject: Continuation of Zoom Access for Board and Committee Meetings

Background

Zoom access for Board and Committee meetings was introduced in 2020 to conduct District Board meetings during the COVID pandemic. Since then, the District has returned to offering in-person Board and committee meetings while keeping the hybrid approach of participating on Zoom.

Discussion

Key Considerations

- Zoom enables wider participation for District residents and other interested individuals.
- Technology barriers exist for some residents.
- Governance requirements for virtual meetings could impact the District's ability to conduct the meeting if the Zoom link is lost or compromised.

Recommendation

The Board can consider the following options:

1. Continue Full Zoom Access
2. Limit Zoom Access
 - Offer Zoom selectively for specific meetings based on agenda content (presentations, discussions or recognitions involving those who cannot attend in person).
3. Discontinue Zoom Access
 - Transition to in-person-only meetings.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Crystal Harding, Board Chairperson
Board of Directors
Scott Graham, Administrator

FROM: Rachel Robertson, Recreation Superintendent

DATE: November 14, 2024

SUBJECT: Slogan

INTRODUCTION

North Highlands Recreation & Park District (NHRPD) currently displays the slogan “Come Play With Us” as a mural at the main office front counter and includes it in the District’s bio on Facebook. However, in the past five years, this slogan has not been utilized on public-facing materials such as social media posts, marketing materials, business cards, staff apparel, or promotional items.

Current mural:



DISCUSSION

The Recreation Division wants to update the District's slogan to create a stronger emotional connection with the community and align with NHRPD’s mission. Slogans can be used as branding tools that encapsulate the essence of an organization in a memorable way, reinforcing core values and boosting engagement. The proposed updated slogan, “Parks & Recreation For Every Generation,” is designed to resonate across all age groups and emphasize the inclusivity and commitment of NHRPD. This new slogan would be featured in all future marketing efforts, including social media, the Recreation Guide, postcards, staff apparel, promotional items, and as a refreshed mural in the Recreation Center.

RECOMMENDATION

Staff recommends that the Board of Directors approve the proposed slogan, “Parks & Recreation For Every Generation,” for use in all upcoming marketing and promotional initiatives.

North Highlands Recreation and Park District

Board Agenda

To: Crystal Harding, Chairperson
Board of Directors

From: Scott Graham, District Administrator

Date: November 14, 2024

Subject: Updates, Discussion/Action Regarding SCIP Funding

Background

On Thursday, October 31, I met with representatives from California Statewide Communities Development Authority (CSCDA), Orrick Public Finance, RBC Capital Markets and others to discuss the next steps in the Statewide Communities Infrastructure Program process.

Discussion

- I received planning documents for the next steps in the Statewide Communities Infrastructure Program process on October 24, six weeks after the September resolution was approved by the Board of Directors.
- At the meeting, I was told that the deadline for NHRPD to confirm our interest in proceeding is November 18, one business day after the November Board meeting. The District must also complete a Local Agency Closing Certificate by that time. I explained it was my responsibility to present this information to the Board of Directors for discussion and/or action prior to moving on. It seems that the timeline these other agencies are working from is very aggressive.
- There two more rounds of funding for SCIP, in the spring and fall of 2025.
- The District has already funded \$2,000,000 in the FY24/25 budget for the project at Sierra Creek, in addition to the \$2,300,000 in grant funds still remaining for the project. There is not a pressing need to accept the SCIP funding at this time.
- At the September 12 Board meeting, the Board directed Gavin Ralphs, legal counsel, to review the resolution in detail and provide his legal opinion. We have discussed the matter in depth over the phone and Gavin has provided his initial notes on the matter. Gavin has recommended that his office draft a detailed legal memorandum discussing CSCDA and the District's obligations of joining CSCDA. That memorandum is pending.

Recommendation

Based on the pending report from BKS Law Firm, as well as the additional time that is required for staff to fully research the impact on the District's Park Impact Fee Program with Blair Aas and SCI, staff is recommending that the Board vote to hold off on moving forward with SCIP funding until spring or fall, 2025.

**California Statewide Communities Development Authority
 Statewide Community Infrastructure Program
 Community Facilities District No. 2024-14 (The Lakes at Antelope (Unit 3))
 Summary of Projected Special Taxes**

PROJECTED AD VALOREM TAX RATES AND OVERLAPPING PROPERTY TAXES

	Plan Types within The Lakes at Antelope (Unit 3)		
	<u>Plan 1</u>	<u>Plan 2</u>	<u>Plan 3</u>
<u>Residential Development Information</u> ^[1]			
Estimated Unit Count	23	24	23
Estimated Unit Size	1,537	1,648	1,824
Estimated Sales Price	\$550,000	\$565,000	\$585,000
	<u>Percent of Total AV</u>	<u>Projected Amount</u>	<u>Projected Amount</u>
<u>Ad Valorem Property Taxes</u> ^[2]			
Base Property Tax Rate	1.00000%	\$5,500	\$5,650
Center Joint Unified School District G.O. Bonds	0.14400%	\$792	\$814
Sierra Joint Community College District SFID	0.01520%	\$84	\$86
Subtotal Ad Valorem Tax Rate	1.15920%	\$6,376	\$6,549
		<u>Projected Amount</u>	<u>Projected Amount</u>
<u>Parcel Charges, Assessments and Special Taxes</u> ^[3]			
Sacramento Area Flood Control Agency O&M Assessment#1		\$3	\$3
Sacramento County Water Agency, Zone 13		\$7	\$7
Sacramento County CSA No. 1 (Street Light Maintenance)		\$18	\$18
Sacramento County Landscape Maintenance District, Zone 4		\$43	\$43
Sacramento County CFD No. 2004-2 (Landscape Maintenance)		\$82	\$82
Sacramento County CFD No. 2005-1 (Police Services)		\$368	\$368
North Highlands RPD CFD No. 2019-01 (The Lakes at Antelope)		\$490	\$490
Proposed CFD No. 2024-14 Assigned Special Tax ^[4]		\$2,320	\$2,530
Subtotal Parcels Charges, Assessments and Special Taxes		\$3,331	\$3,421
Projected Total Property Taxes		\$9,707	\$9,970
Projected Total Property Tax Rate		1.76%	1.76%

Notes:

[1] Based on project information provided by project landowner and their consultants.

[2] Based on the fiscal year 2023-2024 ad valorem rates for the tax rate area(s) encompassing the project. Rates subject to change in future years.

[3] Based on charges identified on the fiscal year 2023-2024 property tax bills for the project, property tax bills for adjacent properties, conversations with overlapping taxing jurisdictions, and information provided by project landowner and their consultants. Rates subject to change in future years.

[4] Represents the proposed CFD No. 2024-14 Special Tax capacity remaining under project landowner's total tax rate objective.

**California Statewide Communities Development Authority
 Statewide Community Infrastructure Program
 Community Facilities District No. 2024-14 (The Lakes at Antelope (Unit 3))
 Projected Special Taxes and Bonded Indebtedness**

I. DEVELOPMENT ASSUMPTIONS & PROPOSED FISCAL YEAR 2024-2025 SPECIAL TAXES

<i>Proposed Residential Land Use Classes</i>	<i>Estimated Unit Size⁽¹⁾</i>	<i>Anticipated No. of Units⁽¹⁾</i>	<i>Proposed Assigned Special Tax</i>	<i>Proposed Assigned Special Taxes</i>
Residential Property (≥ 1,800 SF)	1,824	23	\$2,530	\$58,190
Residential Property (1,600 - 1,799 SF)	1,648	24	\$2,410	\$57,840
Residential Property (< 1,600 SF)	1,537	23	\$2,320	\$53,360
Residential Total / Average	1,669	70	\$2,420	\$169,390

II. ESTIMATED ACREAGE SUMMARY & PROPOSED SPECIAL TAX PER ACRE ASSUMPTIONS

NA = Project Gross Site Acreage
NA = Estimated Exempt Property Acreage
6.63 = Project Net Taxable Acreage ⁽²⁾
\$25,550 = Average Maximum Special Tax (Per Acre) Fiscal Year 2024-2025
\$28,390 = Undeveloped Special Tax (Per Acre) Fiscal Year 2024-2025
\$28,390 = Backup Special Tax (Per Acre) Fiscal Year 2024-2025

III. CFD BONDING ASSUMPTIONS⁽³⁾

18-Dec-2024 = Estimated Closing Date
5.25% = Average Coupon
30 = Bond Term
110.49% = Minimum Debt Service Coverage
\$10,000 = First Year Priority Administration Expense
2.00% = Special Tax and Annual Administration Escalation
2.50% = Reinvestment Interest Rate

IV. ESTIMATED SOURCES AND USES

Projected Bonded Indebtedness⁽⁴⁾	\$ 2,670,000
9.03% = Less: Reserve Requirement	(\$241,174)
3.69% = Less: Capitalized Interest (8 /12 Months)	(\$98,512)
2.50% = Less: Estimated Underwriter's Discount	(\$66,750)
3.00% = Less: Estimated Legal Services and Issuer Costs	(\$80,100)
\$56,000 = Less: Estimated Fixed Costs of Issuance	(\$56,000)
\$5,000 = Less: Rating Agency Fee (Estimate)	(\$5,000)
\$20,000 = Less: Local Agency Administration Fee (Estimate)	(\$20,000)
Estimated Bond Financed Facilities - Total	\$2,102,464
Estimated Bond Financed Facilities - Per Unit	\$30,035

Notes:

[1] Based on information provided by project landowner and their consultants.

[2] Represents acreage identified on recorded final subdivision map for The Lakes at Antelope Unit No. 3.

[3] Preliminary, subject to change based on market conditions at time of issuance(s).

[4] Assumes that a minimum 3 to 1 land value to lien ratio is satisfied.

**California Statewide Communities Development Authority
 Statewide Community Infrastructure Program
 Community Facilities District No. 2024-14 (The Lakes at Antelope (Unit 3))
 Estimated Debt Service Coverage**

Period Ending	Principal Payment	Interest Payment	Annual Debt Service	Priority Administration Expenses ^[1]	Assigned Special Taxes ^[2]	Debt Service Coverage ^[3]
09/01/25	\$0	\$98,512	\$98,512	\$10,000	\$169,390	161.80%
09/01/26	\$5,000	\$140,175	\$145,175	\$10,200	\$172,778	111.99%
09/01/27	\$10,000	\$139,913	\$149,913	\$10,404	\$176,233	110.62%
09/01/28	\$10,000	\$139,388	\$149,388	\$10,612	\$179,758	113.23%
09/01/29	\$15,000	\$138,863	\$153,863	\$10,824	\$183,353	112.13%
09/01/30	\$20,000	\$138,075	\$158,075	\$11,041	\$187,020	111.33%
09/01/31	\$25,000	\$137,025	\$162,025	\$11,262	\$190,761	110.78%
09/01/32	\$30,000	\$135,713	\$165,713	\$11,487	\$194,576	110.49%
09/01/33	\$30,000	\$134,138	\$164,138	\$11,717	\$198,467	113.78%
09/01/34	\$35,000	\$132,563	\$167,563	\$11,951	\$202,437	113.68%
09/01/35	\$45,000	\$130,725	\$175,725	\$12,190	\$206,485	110.57%
09/01/36	\$50,000	\$128,363	\$178,363	\$12,434	\$210,615	111.11%
09/01/37	\$55,000	\$125,738	\$180,738	\$12,682	\$214,827	111.84%
09/01/38	\$60,000	\$122,850	\$182,850	\$12,936	\$219,124	112.76%
09/01/39	\$70,000	\$119,700	\$189,700	\$13,195	\$223,507	110.87%
09/01/40	\$75,000	\$116,025	\$191,025	\$13,459	\$227,977	112.30%
09/01/41	\$85,000	\$112,088	\$197,088	\$13,728	\$232,536	111.02%
09/01/42	\$90,000	\$107,625	\$197,625	\$14,002	\$237,187	112.93%
09/01/43	\$100,000	\$102,900	\$202,900	\$14,282	\$241,931	112.20%
09/01/44	\$110,000	\$97,650	\$207,650	\$14,568	\$246,769	111.82%
09/01/45	\$120,000	\$91,875	\$211,875	\$14,859	\$251,705	111.79%
09/01/46	\$130,000	\$85,575	\$215,575	\$15,157	\$256,739	112.06%
09/01/47	\$140,000	\$78,750	\$218,750	\$15,460	\$261,873	112.65%
09/01/48	\$155,000	\$71,400	\$226,400	\$15,769	\$267,111	111.02%
09/01/49	\$165,000	\$63,263	\$228,263	\$16,084	\$272,453	112.31%
09/01/50	\$180,000	\$54,600	\$234,600	\$16,406	\$277,902	111.46%
09/01/51	\$190,000	\$45,150	\$235,150	\$16,734	\$283,460	113.43%
09/01/52	\$205,000	\$35,175	\$240,175	\$17,069	\$289,130	113.28%
09/01/53	\$225,000	\$24,413	\$249,413	\$17,410	\$294,912	111.26%
09/01/54	\$240,000	\$12,600	\$252,600	\$17,758	\$300,810	112.06%
TOTAL	\$2,670,000	\$3,060,824	\$5,730,824	NA	NA	NA

Notes:

[1] Estimated at \$10,000 in year one, increasing 2% annually thereafter. Excludes amounts to be paid from bond proceeds.

[2] Based on the levy of Assigned Special Taxes assuming full development, incorporating a 2% annual escalation.

[3] Assigned Special Taxes, less Priority Administrative Expenses, divided by Total Debt Service. Net of capitalized interest.

**California Statewide Communities Development Authority
 Statewide Community Infrastructure Program
 Community Facilities District No. 2024-14 (The Lakes at Antelope (Unit 3))
 Proposed Budget of Eligible Facilities and Impact Fees
 (Assuming All Facilities and Fees are Financed on a Tax-Exempt Basis)**

Proposed Facility and Impact Fee Description	Applicable Impact Fee Unit / Acre	Estimated Impact Fee Credit Per Unit / Acre	Applicable Units / Acres	Estimated Facility / Impact Fee Total
<u>Proposed Public Facility Improvements</u>^[1]				<u>\$2,830,948</u>
Sacramento County Roadway Improvements (incl. grading, paving, curb, gutter, sidewalk, street lights, striping, signage, walls, bridge & joint trench)				\$2,444,764
Sacramento County Drainage Improvements (incl. pipes, racks, manholes, inlet/outlet, grates, racks, rip rap, basins & related appurtenances)				\$386,184
<u>Sacramento County Impact Fees</u>				<u>\$850,197</u>
Transportation Development Fee ^[2]	\$12,146	\$0	70	\$850,197
Roadway Fee (Antelope PFFP) ^[3]	\$6,982	(\$6,982)	70	\$0
<u>Sacramento Area Sewer District Impact Fees</u>				<u>\$279,966</u>
Sewage Collection Impact Fee ^[4]	\$4,742	\$0	10.58	\$50,156
Sewage Treatment Impact Fee ^[5]	\$3,283	\$0	70	\$229,810
<u>North Highlands Recreation and Park District</u>				<u>\$770,910</u>
Park Impact Fee ^[6]	\$11,013	\$0	70	\$770,910
<u>Proposed Facility and Impact Fee Total</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>\$4,732,021</u>

Notes:

[1] Represents the construction costs estimates provided by project landowner and their consultants, subject to review and confirmation.

[2] Represents the Sacramento County Transportation Development Fee (SCTDF) effective April 15, 2024 equal to \$12,145.67 for units sized between 1,200 to 2,499 square feet applicable to the Antelope Community Plan.

[3] Represents the Single-Family Residential Major Roadway Fee effective March 1, 2024 equal to \$9,133 per dwelling unit equivalent located within Subzone 3 of the Antelope Public Facilities Financing Plan, assuming 10.58 net developable acres as determined from the recorded project final subdivision, equating to approximately \$6,982 per lot within the project, less estimated credits as relayed by Sacramento County.

[4] Represents the Single-Family Residential Sewage Collection Impact Fee effective July 1, 2024, equal to \$4,742 per net acre located within the Relief Fee Area, assuming 10.58 net developable acres as determined from the recorded project final subdivision. Preliminary, subject to change.

[5] Represents the Single-Family Residential Sewer Treatment Impact Fee effective July 1, 2024, equal to \$3,283 per residential unit located within the Infill Communities Fee Area. Preliminary, subject to change.

[6] Represents the Single-Family Detached Residential Park Fee effective March 1, 2024 equal to \$11,013 per dwelling unit located within the North Highlands Park District. Please note, the North Highlands RPD fees have not been approved for SCIP financing per NHRPD's District Administrator. Allowing SCIP financing is currently under consideration.

**California Statewide Communities Development Authority
 Statewide Community Infrastructure Program
 Community Facilities District No. 2024-18 (The Lakes at Antelope (Unit 4))
 Summary of Projected Special Taxes**

PROJECTED AD VALOREM TAX RATES AND OVERLAPPING PROPERTY TAXES

<i>Plan Types within The Lakes at Antelope (Unit 4)</i>							
<u>Residential Development Information</u> ^[1]	<u>Plan 1</u>	<u>Plan 2</u>	<u>Plan 3</u>	<u>Plan 4</u>	<u>Plan 5</u>	<u>Plan 6</u>	
Estimated Unit Count	16	16	16	16	16	16	
Estimated Unit Size	1,552	1,850	2,128	2,374	2,487	2,802	
Estimated Sales Price	\$533,400	\$567,600	\$583,700	\$604,000	\$621,000	\$637,200	
<u>Ad Valorem Property Taxes</u> ^[2]	<u>Percent of Total AV</u>	<u>Projected Amount</u>	<u>Projected Amount</u>	<u>Projected Amount</u>	<u>Projected Amount</u>	<u>Projected Amount</u>	<u>Projected Amount</u>
Base Property Tax Rate	1.00000%	\$5,334	\$5,676	\$5,837	\$6,040	\$6,210	\$6,372
Center Joint Unified School District G.O. Bonds	0.14400%	\$768	\$817	\$841	\$870	\$894	\$918
Sierra Joint Community College District SFID	0.01520%	\$81	\$86	\$89	\$92	\$94	\$97
Subtotal Ad Valorem Tax Rate	1.15920%	\$6,183	\$6,580	\$6,766	\$7,002	\$7,199	\$7,386
<u>Parcel Charges, Assessments and Special Taxes</u> ^[3]	<u>Projected Amount</u>	<u>Projected Amount</u>	<u>Projected Amount</u>	<u>Projected Amount</u>	<u>Projected Amount</u>	<u>Projected Amount</u>	<u>Projected Amount</u>
Sacramento Area Flood Control Agency O&M Assessment#1	\$3	\$3	\$3	\$3	\$3	\$3	\$3
Sacramento County Water Agency, Zone 13	\$7	\$7	\$7	\$7	\$7	\$7	\$7
Sacramento County CSA No. 1 (Street Light Maintenance)	\$18	\$18	\$18	\$18	\$18	\$18	\$18
Sacramento County Landscape Maintenance District, Zone 4	\$43	\$43	\$43	\$43	\$43	\$43	\$43
Sacramento County CFD No. 2004-2 (Landscape Maintenance)	\$82	\$82	\$82	\$82	\$82	\$82	\$82
Sacramento County CFD No. 2005-1 (Police Services)	\$368	\$368	\$368	\$368	\$368	\$368	\$368
North Highlands RPD CFD No. 2019-01 (The Lakes at Antelope)	\$490	\$490	\$490	\$490	\$490	\$490	\$490
Proposed CFD No. 2024-18 Assigned Special Tax ^[4]	\$2,220	\$2,425	\$2,520	\$2,640	\$2,740	\$2,835	
Subtotal Parcels Charges, Assessments and Special Taxes	\$3,231	\$3,436	\$3,531	\$3,651	\$3,751	\$3,846	
Projected Total Property Taxes	\$9,414	\$10,016	\$10,297	\$10,653	\$10,950	\$11,232	
Projected Total Property Tax Rate	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%

Notes

[1] Based on project information provided by project landowner and their consultants

[2] Based on the fiscal year 2023-2024 ad valorem rates for the tax rate area(s) encompassing the project. Rates subject to change in future years

[3] Based on charges identified on the fiscal year 2023-2024 property tax bills for the project, property tax bills for adjacent properties, conversations with overlapping taxing jurisdictions, and information provided by project landowner and their consultants. Rates subject to change in future years

[4] Represents the proposed CFD No. 2024-18 Special Tax capacity remaining under project landowner's total tax rate objective

**California Statewide Communities Development Authority
 Statewide Community Infrastructure Program
 Community Facilities District No. 2024-18 (The Lakes at Antelope (Unit 4))
 Projected Special Taxes and Bonded Indebtedness**

I. DEVELOPMENT ASSUMPTIONS & PROPOSED FISCAL YEAR 2024-2025 SPECIAL TAXES

<i>Proposed Residential Land Use Classes</i>	<i>Estimated Unit Size⁽¹⁾</i>	<i>Anticipated No. of Units⁽¹⁾</i>	<i>Proposed Assigned Special Tax</i>	<i>Proposed Assigned Special Taxes</i>
Residential Property (≥ 2,600 SF)	2,802	16	\$2,835	\$45,360
Residential Property (2,400 - 2,599 SF)	2,487	16	\$2,740	\$43,840
Residential Property (2,200 - 2,399 SF)	2,374	16	\$2,640	\$42,240
Residential Property (2,000 - 2,199 SF)	2,128	16	\$2,520	\$40,320
Residential Property (1,800 - 1,999 SF)	1,850	16	\$2,425	\$38,800
Residential Property (< 1,800 SF)	1,552	16	\$2,220	\$35,520
Residential Total / Average	2,199	96	\$2,563	\$246,080

II. ESTIMATED ACREAGE SUMMARY & PROPOSED SPECIAL TAX PER ACRE ASSUMPTIONS

NA = Project Gross Site Acreage
NA = Estimated Exempt Property Acreage
9.74 = Project Net Taxable Acreage ⁽²⁾
\$25,250 = Average Maximum Special Tax (Per Acre) Fiscal Year 2024-2025
\$28,060 = Undeveloped Special Tax (Per Acre) Fiscal Year 2024-2025
\$28,060 = Backup Special Tax (Per Acre) Fiscal Year 2024-2025

III. CFD BONDING ASSUMPTIONS⁽³⁾

18-Dec-2024 = Estimated Closing Date
5.25% = Average Coupon
30 = Bond Term
110.11% = Minimum Debt Service Coverage
\$10,000 = First Year Priority Administration Expense
2.00% = Special Tax and Annual Administration Escalation
2.50% = Reinvestment Interest Rate

IV. ESTIMATED SOURCES AND USES

Projected Bonded Indebtedness⁽⁴⁾	\$ 3,975,000
9.04% = Less: Reserve Requirement	(\$359,374)
3.69% = Less: Capitalized Interest (8 /12 Months)	(\$146,661)
2.50% = Less: Estimated Underwriter's Discount	(\$99,375)
3.00% = Less: Estimated Legal Services and Issuer Costs	(\$119,250)
\$63,100 = Less: Estimated Fixed Costs of Issuance	(\$63,100)
\$5,000 = Less: Rating Agency Fee (Estimate)	(\$5,000)
\$20,000 = Less: Local Agency Administration Fee (Estimate)	(\$20,000)
Estimated Bond Financed Facilities - Total	\$3,162,240
Estimated Bond Financed Facilities - Per Unit	\$32,940

Notes:

- [1] Based on information provided by project landowner and their consultants.
- [2] Represents acreage identified on recorded final subdivision map for The Lakes at Antelope Unit No. 4.
- [3] Preliminary, subject to change based on market conditions at time of issuance(s).
- [4] Assumes that a minimum 3 to 1 land value to lien ratio is satisfied.

**California Statewide Communities Development Authority
 Statewide Community Infrastructure Program
 Community Facilities District No. 2024-18 (The Lakes at Antelope (Unit 4))
 Estimated Debt Service Coverage**

Period Ending	Principal Payment	Interest Payment	Annual Debt Service	Priority Administration Expenses ^[1]	Assigned Special Taxes ^[2]	Debt Service Coverage ^[3]
09/01/25	\$0	\$146,661	\$146,661	\$10,000	\$246,080	160.97%
09/01/26	\$10,000	\$208,688	\$218,688	\$10,200	\$251,002	110.11%
09/01/27	\$10,000	\$208,163	\$218,163	\$10,404	\$256,022	112.58%
09/01/28	\$15,000	\$207,638	\$222,638	\$10,612	\$261,142	112.53%
09/01/29	\$25,000	\$206,850	\$231,850	\$10,824	\$266,365	110.22%
09/01/30	\$30,000	\$205,538	\$235,538	\$11,041	\$271,692	110.66%
09/01/31	\$35,000	\$203,963	\$238,963	\$11,262	\$277,126	111.26%
09/01/32	\$40,000	\$202,125	\$242,125	\$11,487	\$282,669	112.00%
09/01/33	\$50,000	\$200,025	\$250,025	\$11,717	\$288,322	110.63%
09/01/34	\$55,000	\$197,400	\$252,400	\$11,951	\$294,088	111.78%
09/01/35	\$65,000	\$194,513	\$259,513	\$12,190	\$299,970	110.89%
09/01/36	\$70,000	\$191,100	\$261,100	\$12,434	\$305,970	112.42%
09/01/37	\$80,000	\$187,425	\$267,425	\$12,682	\$312,089	111.96%
09/01/38	\$90,000	\$183,225	\$273,225	\$12,936	\$318,331	111.77%
09/01/39	\$100,000	\$178,500	\$278,500	\$13,195	\$324,697	111.85%
09/01/40	\$110,000	\$173,250	\$283,250	\$13,459	\$331,191	112.17%
09/01/41	\$125,000	\$167,475	\$292,475	\$13,728	\$337,815	110.81%
09/01/42	\$135,000	\$160,913	\$295,913	\$14,002	\$344,571	111.71%
09/01/43	\$150,000	\$153,825	\$303,825	\$14,282	\$351,463	110.98%
09/01/44	\$165,000	\$145,950	\$310,950	\$14,568	\$358,492	110.60%
09/01/45	\$180,000	\$137,288	\$317,288	\$14,859	\$365,662	110.56%
09/01/46	\$195,000	\$127,838	\$322,838	\$15,157	\$372,975	110.84%
09/01/47	\$210,000	\$117,600	\$327,600	\$15,460	\$380,435	111.41%
09/01/48	\$230,000	\$106,575	\$336,575	\$15,769	\$388,043	110.61%
09/01/49	\$245,000	\$94,500	\$339,500	\$16,084	\$395,804	111.85%
09/01/50	\$265,000	\$81,638	\$346,638	\$16,406	\$403,720	111.73%
09/01/51	\$285,000	\$67,725	\$352,725	\$16,734	\$411,795	112.00%
09/01/52	\$310,000	\$52,763	\$362,763	\$17,069	\$420,031	111.08%
09/01/53	\$335,000	\$36,488	\$371,488	\$17,410	\$428,431	110.64%
09/01/54	\$360,000	\$18,900	\$378,900	\$17,758	\$437,000	110.65%
TOTAL	\$3,975,000	\$4,564,536	\$8,539,536	NA	NA	NA

Notes:

[1] Estimated at \$10,000 in year one, increasing 2% annually thereafter. Excludes amounts to be paid from bond proceeds.

[2] Based on the levy of Assigned Special Taxes assuming full development, incorporating a 2% annual escalation.

[3] Assigned Special Taxes, less Priority Administrative Expenses, divided by Total Debt Service. Net of capitalized interest.

**California Statewide Communities Development Authority
 Statewide Community Infrastructure Program
 Community Facilities District No. 2024-18 (The Lakes at Antelope (Unit 4))
 Proposed Budget of Eligible Facilities and Impact Fees
 (Assuming All Facilities and Fees are Financed on a Tax-Exempt Basis)**

Proposed Facility and Impact Fee Description	Applicable Impact Fee Unit / Acre	Estimated Impact Fee Credit Per Unit / Acre	Applicable Units / Acres	Estimated Facility / Impact Fee Total
<u>Proposed Public Facility Improvements</u>^[1]				<u>\$6,655,859</u>
Sacramento County Roadway Improvements (incl. grading, paving, curb, gutter, sidewalk, street lights, striping, signage, walls, bridge & joint trench)				\$5,097,834
Sacramento County Drainage Improvements (incl. pipes, racks, manholes, inlet/outlet, grates, racks, rip rap, basins & related appurtenances)				\$1,558,025
<u>Sacramento County Impact Fees</u>				<u>\$1,755,194</u>
Transportation Development Fee ^[2]	\$12,146	\$0	80	\$971,654
Transportation Development Fee ^[2]	\$14,210	\$0	16	\$227,367
Roadway Fee (Antelope PFFP) Estimate ^[3]	\$6,887	(\$1,094)	96	\$556,173
<u>Sacramento Area Sewer District Impact Fees</u>				<u>\$361,375</u>
Sewage Collection Impact Fee ^[4]	\$4,742	\$0	9.74	\$46,207
Sewage Treatment Impact Fee ^[5]	\$3,283	\$0	96	\$315,168
<u>North Highlands Recreation and Park District</u>				<u>\$1,057,248</u>
Park Impact Fee ^[6]	\$11,013	\$0	96	\$1,057,248
<u>Proposed Facility and Impact Fee Total</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>\$9,829,676</u>

Notes:

[1] Represents the construction costs estimates provided by project landowner and their consultants, subject to review and confirmation.

[2] Represents the Sacramento County Transportation Development Fee (SCTDF) effective April 15, 2024 equal to \$12,145.67 for units sized between 1,200 to 2,499 square feet, and \$14,210.44 for units sized more than 2,500 square feet, applicable to the Antelope Community Plan.

[3] Represents the Single-Family Residential Major Roadway Fee effective March 1, 2024 equal to \$9,133 per dwelling unit equivalent located within Subzone 3 of the Antelope Public Facilities Financing Plan, assuming 9.74 net developable acres as determined from the recorded project final subdivision, equating to approximately \$6,887 per lot within the project, less estimated credits as relayed by Sacramento County. Preliminary, subject to change.

[4] Represents the Single-Family Residential Sewage Collection Impact Fee effective July 1, 2024, equal to \$4,742 per net acre located within the Relief Fee Area, assuming 9.74 net developable acres as determined from the recorded project final subdivision. Preliminary, subject to change.

[5] Represents the Single-Family Residential Sewage Treatment Impact Fee effective July 1, 2024, equal to \$3,283 per residential unit located within the Infill Communities Fee Area. Preliminary, subject to change.

[6] Represents the Single-Family Detached Residential Park Fee effective March 1, 2024 equal to \$11,013 per dwelling unit located within the North Highlands Park District. Please note, the North Highlands RPD fees have not been approved for SCIP financing per NHRPD's District Administrator. Allowing SCIP financing is currently under consideration.

LOCAL AGENCY CLOSING CERTIFICATE
California Statewide Communities Development Authority
Statewide Community Infrastructure Program
[Assessment District/Community Facilities District] No. [CertDistrictNo1]
([CertProjectName1]) City of [CertCity1] County of [CertCounty1]

[LocalAgency]¹

California Statewide Communities Development Authority
Statewide Community Infrastructure Program Revenue Bonds
Series [Series]

[Closing_Date]

This Local Agency Closing Certificate is executed and delivered by the undersigned on behalf of the [LocalAgency] (the “Local Agency”) with respect to the financing pursuant to the Statewide Community Infrastructure Program (“SCIP”) of certain capital improvements required (the “Improvements”) and/or certain development impact fees levied by the Local Agency (the “Eligible Impact Fees”), as applicable, for certain development project(s) (the “Projects”) located on real property within the planning jurisdiction of the Local Agency (the “Applicable Parcels”), all as described in Schedule I.

The undersigned is an authorized representative of the Local Agency and is acting for and on behalf of the Local Agency in executing this Certificate. To the best of the knowledge and belief of the undersigned, there are no other facts, estimates or circumstances that would materially change the certifications and expectations as set forth herein, and said certifications and expectations are reasonable.

In connection with the issuance of the above referenced bonds (the “Bonds”), the Local Agency hereby represents, warrants and certifies as follows:

1. With respect to the Applicable Parcels and the Projects to be constructed thereon, each of the following is true to the best knowledge of the undersigned without undertaking any investigation or inquiry:
 - a. The Projects have been approved by the Local Agency and have received all discretionary development permits and approvals (including, as applicable, general and specific plans, zoning, tentative or final subdivision maps, development agreements, use permits, and other discretionary permits, but not including design review and approval related to architectural features, landscaping or similar items) required to be issued by the Local Agency.²
 - b. There is no legal impediment or limitation which would prevent the Projects from

¹ To be used for full SCIP members only. Third party members require short-form certificate.

² For city and county members only. For full-member district delete a. Also delete a where a city/county is acknowledging the financing of fees/improvements for another local agency through SCIP but is not itself participating in the financing.

going forward as approved in a timely fashion.

- c. [The provisions of the California Environmental Quality Act have been complied with in connection with the approvals described in subparagraph (a) above.]³
 - d. There is no litigation pending or to the knowledge of the Local Agency threatened which challenges the development of the Projects or the Local Agency's participation in SCIP nor is there any basis therefor.
 - e. The owners of the Applicable Parcels are not delinquent in the payment of any tax, assessment, fee or charge levied by the Local Agency on or as a result of the ownership or development of the Applicable Parcels.
2. The resolution of the Local Agency by which it joined SCIP [and the resolution of the Local Agency by which it approved the form of acquisition agreement] (the "Local Agency Resolution[s]") [was/were] duly adopted by the governing body of the Local Agency after a duly noticed public hearing of the Local Agency, and such Local Agency Resolution[s] [has/have] not been amended, modified, repealed or rescinded and [is/are] in full force and effect as of the date hereof. Notice was published once in a newspaper of general circulation at least 5 calendar days prior to the public hearing.
 3. The Local Agency is a member of the California Statewide Communities Development Authority.
 4. [The Improvements and/or Eligible Impact Fees, as applicable, are necessary to meet increased demands placed upon the Local Agency as a result of development within the above referenced district[s] for the Project[s].]⁴
 5. The Tax Certifications attached hereto as Exhibit A are true and correct.
 6. [The Improvements to be acquired by the Local Agency either (i) were in existence and installed in place on or before [date of ROI], the date the California Statewide Communities Development Authority adopted its resolution of intention, or (ii) were or shall be constructed as if they had been or are constructed under the direction and supervision or under the authority of the Local Agency.]
 7. The issuance of the Bonds and the formation of the above referenced district[s] by the Authority is in compliance with any applicable policies of the Local Agency.

³ For city and county members only. For full-member district delete c. Also delete c where a city/county is acknowledging the financing of fees/improvements for another local agency through SCIP but is not itself participating in the financing.

⁴ For CFDs only. Delete entire paragraph for Assessment Districts.

IN WITNESS WHEREOF, the undersigned has executed this Local Agency Closing Certificate as of the date first above written.

[LOCAL AGENCY]

Authorized Representative

Schedule I

Name of Local Agency: [LocalAgency]

SCIP Program Series: [Series]

County Location: [CertCounty1]

**[Assessment District/Community Facilities District] No. [CertDistrictNo1]
([CertProjectName1]) City of [CertCity1], County of
[CertCounty1]**

Property Owner Name(s)	Assessor Parcel Number (APN)	[Par Amount / Final Assessment]**
[CertPropOwner1]	[CertParcelNo1]	[Par amount for the entire project]**

Improvements from Eligible Impact Fees:
[Total Financed in SCIP for Fees]**

Acquisition Improvements:
[Total Financed in SCIP for Improvements]

** Use "Par Amount" for CFDs and "Final Assessment" for Ads.

** See "Overview" tab in the Matrix and insert (estimated) par amount for the entire district.

** See "Funding by Local Agency" tab and insert amounts in the "Total Funded in SCIP" column.

Exhibit A

LOCAL AGENCY TAX CERTIFICATION

The Local Agency hereby makes the following representations of facts and expectations and covenants to comply with the requirements of this Tax Certification in connection with its participation in the Statewide Community Infrastructure Program (the “Program”) and to support the conclusion that the interest paid on the California Statewide Communities Development Authority Statewide Community Infrastructure Program Revenue Bonds, Series [Series] (the “Bonds”) is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986 (the “Code”).

1.1 Use of Facilities. A portion of the proceeds of the Bonds in the amount of \$[Total Financed in SCIP for the Local Agency]⁸ (the “Proceeds”) will be deposited pursuant to the procedures outlined in the SCIP Reference Manual and made available to the Local Agency. The Proceeds will be used to finance the construction or acquisition of certain public improvements described on Schedule I (the “Facilities”). The Local Agency or another state or local government agency will own, and for the entire useful life of the Facilities reasonably expects to own, all of the Facilities. To the extent any of the Facilities are sold to an entity that is not a state or local government agency, the procedures outlined in the SCIP Reference Manual will be followed. The Local Agency will not allow any of the Proceeds or any of the Facilities to be used (for example, by lease or other contract) in the trade or business of any nongovernmental persons (other than in their roles as members of the general public) and will not loan any of the Proceeds. All of the Facilities will be used in the performance of essential governmental functions of the Local Agency or another state or local government agency.

The average expected useful life of the Facilities is at least 20 years.

1.2 Timing of Expenditures. The Local Agency reasonably expects that all of the Proceeds will be spent for the governmental purpose of the Bonds within three years. In addition, the Local Agency reasonably expects that at least 5% of the Proceeds will be spent, or that the Local Agency will incur a binding obligation to a third party involving an expenditure of such amount, within six months. The Local Agency reasonably expects that construction or acquisition of the Facilities will proceed with due diligence to completion and that the allocation of proceeds to expenditures for the Facilities will proceed with due diligence. None of the Proceeds will be used to pay principal of or interest on any obligations.

1.3 Expenditure of Proceeds. A portion of the Proceeds will be used to pay capitalized interest, costs of issuing the Bonds, or deposited to a reserve fund for the Bonds. Proceeds and other deposits under the Program to be used to pay costs of the Facilities are not treated as spent on the Facilities until the Local Agency makes a transfer to a person unrelated to the Local Agency and such transfer represents a payment for the Facilities. A payment for the Facilities will occur if Proceeds or other deposits under the Program are transferred from the Local Agency Accounts (as defined in the Trust Agreement relating to the Bonds) either (a) to the Local Agency and actually used to make a payment to a person unrelated to the Local

⁸ See “Funding by Local Agency” tab and insert Total Financed in SCIP for the relevant Local Agency.

Agency no later than three days after the transfer or (b) directly to a third party at the direction of the Local Agency to pay the cost of the Facilities, or (c) to the Local Agency to reimburse the Local Agency of costs of the Facilities paid before the date of the transfer. To the extent Proceeds or other deposits under the Program are transferred to the Local Agency to reimburse the Local Agency for costs of Facilities paid before the date of the transfer, Proceeds will only be treated as spent if (i) such costs were originally paid no earlier than 60 days before the date of the respective reimbursement declaration related to such transfer attached hereto as Exhibit B, and (ii) the disbursement of Proceeds to reimburse for such costs occurs within 18 months of the date the costs were paid or 18 months of the date the respective Facilities was placed in service (whichever is later), but in no case more than 3 years after the date the costs were paid by the Local Agency.

Exhibit B

REIMBURSEMENT DECLARATION(S)

North Highlands Recreation and Park District

Board Agenda

To: Crystal Harding, Chairperson
Board of Directors

From: Scott Graham, Administrator

Date: November 14, 2024

Subject: Personnel and Policy Discussion

Background

As I shared with the Board in October, there were a few common topics expressed by two employees who recently separated from the District that merit further discussion with the Board of Directors and staff to identify what next steps would look like. The four topics are:

- Compensation
- Retirement benefits
- Physical work environment/office layout
- Flexible work schedule options (for example, work from home and/or 9/80 work schedules)

Discussion

Compensation

As recently as FY 2022/2023, the Board authorized salary adjustments for full time employees. The adjustments were based on a recent Sacramento area salary survey for recreation and parks personnel. A similar survey has been completed and will be shared with the Board at the December 12 Board meeting. Possible next step: The Board directs staff to explore possible adjustments to the current salary schedule.

Retirement Benefits

The District currently pays 8% of all full-time employee's salaries into a 457 Deferred Compensation account managed by Voya Financial. Each staff member can also add to their account through payroll deductions they authorize. Staff members become vested after two years, meaning upon separation they can withdraw those funds. Possible next step: The Board directs staff to explore other retirement plan options and/or increasing the current District contribution of 8%.

Physical Work Environment/Office layout

The office provides office space for all three divisions: Recreation – 4, Maintenance – 1, Admin – 2 and a part time office assistant assigned to the front desk work station. There is no more room to expand. All office space at the Capehart gymnasium is used by Dragon's Den personnel, and the maintenance office at the District Corporation Yard is occupied by the Park Maintenance Supervisor. Possible next step: The Board directs staff to explore options to create more office space at the office complex (for example, placing a temporary or permanent office annex placed on the open green space just to the east of the Recreation Center).

Flexible work schedules options

It was suggested that the District could offer alternative work schedules, such as a 9/80 schedule (employee works 44 hours the first week of a pay period and 36 hours the second week for a total of 80 hours (with one day, usually Friday off the second week off), or a telework option. While feasible for some employees, these options should be available for all employees, which could create staffing shortfalls in certain divisions.

Possible next step: The Board directs staff to come up with possible flexible work schedule options that are fair and available for all staff.

Recommendation

Discussion only, no action required at this time.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Crystal Harding, Chairperson
Board of Directors

FROM: Scott Graham, Administrator

DATE: November 14, 2024

SUBJECT: Proposed District Policy and Procedures Manual Revisions/Discussion

- Policy 4060 Board Officers – Additional Duties of the Board Secretary
- Policy 2290 Grievance Rights – Discussion Only

BACKGROUND

The District Policy and Procedures Manual outlines the following:

4060.1 The Secretary shall have the following duties:

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

2290.1 The Personnel and Personnel Policies Committee will hear grievances of employees upon the employee's written request to the Board. Disciplinary matters and termination for economic reasons are not subject to the grievance procedure.

DISCUSSION

1. Add to the duties of the Board Secretary to ensure Board member compliance for annual requirements/functions. Two examples:
 - a. Required two-hour Ethics training
 - b. Bi-annual review of Programs & Fees
2. Orientation of new members
 - a. Answer questions
 - b. Policy manual
 - c. Current events/history
3. Grievance Rights – Discussion only

RECOMMENDATION

That the Board of Directors discuss/take action on revisions to policy 4060 and discuss without action Policy 2290.

POLICY TITLE:

BOARD OFFICERS

POLICY NUMBER: 4060

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

The Chairperson shall have the following duties:

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

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

The Secretary shall have the following duties:

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

Revised 4/11/19

Effective 12/1/19

POLICY TITLE: GRIEVANCE RIGHTS

POLICY NUMBER: 2290

2290.1 The Personnel and Personnel Policies Committee will hear grievances of employees upon the employee's written request to the Board. Disciplinary matters and termination for economic reasons are not subject to the grievance procedure.

