

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

Regular Meeting of the Board of Directors
December 12, 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

A. Calling 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. RECESS

4. CLOSED SESSION

A. Conference with Legal Counsel – Anticipated Litigation (Gov. Code, § 54956.9(d)(2)):
(1 Matter)

B. Public Employee Performance Evaluation: District Administrator (California Government Code § 54957).

5. Reconvene Open Session

A. Announce any actions taken.

6. ADMINISTRATOR'S REPORT

- A. Proposed Ethics Policy
- B. Planehaven Park Project
- C. Re-Imagine North Watt Corridor Plan Town Hall Meeting
- D. Policy #4060 Revision
- E. Introduction of Recently Hired Staff Members
- F. Park and Facility Maintenance Report
- G. Recreation Report

7. **CORRESPONDENCE**

None

8. **REPORTS FROM STANDING COMMITTEES:**

Budget, Finance & Audit: Chairperson Veya Cummings; Members Patrick Williams

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

9. **CONSENT CALENDAR**

A. Approval November 14, 2024, minutes

B. Approval of payment of the bills for the General Fund and CFD for the month of November 2024.

10. **UNFINISHED BUSINESS**

A. District Audit Revisions

Board discussion no action needed.

11. **NEW BUSINESS**

A. 2024 Board of Director Officer Elections Calendar Year

Board action to elect board officer for the 2024 Calendar year.

B. ZOOM Option for Board meetings

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

C. Government Claim by Maria De La Luz Salcedo De Mora concerning alleged injuries sustained at Strizek

Board discussion/possible action.

12. **CHAIRPERSON'S REPORT**

13. **COMMENT'S FROM BOARD MEMBERS**

14. **ADJOURNMENT**

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

The next regular meeting of the Board of Directors will be on January 9, 2025, 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/88546417896?pwd=PjWCW5YOGZkuXZSfrDFcb3QlDK7dv.1>

Meeting ID: 885 4641 7896

Passcode: 6040

Board of Directors: Crystal Harding, Chairperson; Beau Reynolds, Vice-Chairperson; Joanna McVay, Secretary; Veya Cummings, Member; Patrick Williams, Member; Administrator Scott Graham 12/12/24

North Highlands Recreation and Park District

Board Agenda

To: Crystal Harding, Chairperson
Board of Directors

From: Scott Graham, Administrator

Date: December 12, 2024

Subject: Administrator's Report

ADMINISTRATOR'S REPORT

- A. Proposed Ethics Policy
- B. Planehaven Park Project
- C. Re-Imagine North Watt Corridor Plan Town Hall Meeting
- D. Policy 4060 Revisions
- E. Introduction of Recently Hired Staff Members
- F. Parks and Facilities Maintenance Report
- G. Recreation Report

Proposed Ethics Policy

With recent attention to Board officer roles and responsibilities, monitoring requirements of certifications and trainings for Board and staff and Board direction to update numerous existing policies, District counsel Gavin Ralphs is recommending a proposed Ethics Policy for Board review, discussion and recommended next steps. The policy could enhance policy 4120 and may have components that complement the recently revised Policy 4060. I have included a copy of the draft with this report. My recommendation would be to discuss it at the December meeting, then delegate the policy to the appropriate standing committee, followed by a meeting to complete a detailed review of the proposed policy and bring back their recommendations to the full Board at the January 9 meeting.

Planehaven Park Update

A Request for Proposals was posted on the District website seeking updated design ideas for the Planehaven Park renovation on November 6, with a deadline for submission of November 20. Three RFPs were received, all from designers who submitted plans earlier this year. I am pleased to announce that Miracle Play Systems submitted the proposal with the lowest bid for the project, an important requirement for use of ARPA funding for this project. The Miracle design

was also the preferred choice of the Board of Directors after reviewing three different design options earlier this year. Staff will now contract with Miracle to remove the existing structure, deliver the new components and install the new playground and amenities in early 2025. I have included design renderings of the approved proposal for the project for your review.

Re-Imagine North Watt Corridor Plan Town Hall Meeting

A Town Hall meeting is scheduled for Wednesday, December 11, 2024 in the Recreation Center. Representatives from DKS Associates will be in attendance to discuss the final phase of their outreach. DKS presented this project to the Board at the April 11, 2024 meeting. I have included a flyer for the meeting for your review.

Policy 4060 Approved Revisions

I have included the revised draft of Policy 4060, which were discussed and approved at the November 14 Board of Director meeting for Board review and further discussion as needed.

Introduction of Recently Hired Staff Members

Kevin Kelly assumed his duties as Parks and Facilities Superintendent on Monday, December 2 and is already making a positive impact in his role as Superintendent for the District. Kevin will be in attendance at the December 12 meeting as an active participant.

Kelly Jew joined the Recreation team on November 18 to fill the Recreation Coordinator. Kelly has quickly integrated into the staff and will make an excellent addition to the NHRPD team.

POLICY TITLE: ETHICS POLICY

POLICY NUMBER: _____

I. PURPOSE

The policy of the North Highlands Recreation and Park District is to maintain the highest standards of ethics from its Directors and employees. The proper operation of the District requires that decisions and policy be made in the proper channels of governmental structure, that public office not be used for personal gain, and that all individuals associated with the District remain impartial and responsible towards the public. Accordingly, it is the policy of the District that Directors and District employees will maintain the highest standard of personal honesty and fairness in carrying out their duties.

This policy contains two parts. The first part addresses mandated ethics training requirements for Directors and the District Administrator. The second part of this policy sets ethics standards for Directors.

The primary purpose of the ethics training policy (Article II) is to ensure that all District Directors and the District Administrator comply with the ethics training and reporting mandates imposed by Government Code sections 53234 through 53235.2.

The primary purpose of the ethics guidelines for Directors (Article III) is to set forth the minimum ethical standards to be followed by the Board of Directors of the North Highlands Recreation and Park District. The objectives of this policy are to (1) provide guidance for dealing with ethical issues, (2) heighten awareness of ethics and values as critical elements in Directors' conduct, and (3) improve ethical decision making and values-based management.

II. MANDATORY ETHICS TRAINING

2.1 Positions Requiring Training

Ethics training is required for all Directors. (Government Code section 53235, subd. (a).) The District Administrator will be required to receive ethics training. (Government Code section 53234 subdivision (c)(2).) Collectively, Directors and the District Administrator are the District's "Covered Officials" under this policy. The Board encourages all other District employees to receive ethics training, although such training is not a legal requirement.

2.2 Training Curriculum

The required ethics training must cover general ethics principles and ethics laws relevant to the Covered Officials' public service. All Covered Officials must receive ethics training in the following topics relevant to the service to the District:

- a) Laws relating to personal financial gain by public servants, such as

prohibitions on conflict of interest and bribery;

- b) Laws relating to the privileges of office, such as limitations on personal receipt of gifts and travel, use of public resources, mass-mailing restrictions, and prohibitions on gifts of public funds;
- c) Government transparency laws, such as the Brown Act, the Public Records Act, and financial interest disclosure laws; and
- d) Laws relating to fair public process, such as due process and competitive bidding requirements, bias prohibitions, and incompatible office restrictions.

Covered Officials may fulfill their required ethics training obligations by participating in any approved form of training, including but not limited to seminars, webinars, group or individual training, or self-study at home, in-person, or on-line. If self-study courses are used, a test component must be included. (Government Code section 53235, subd. (d).)

2.3 Frequency of Training

Every two years, all Covered Officials must receive at least two hours of ethics training that complies with the requirements of Article 2.2. (Government Code section 53235, subd. (b).) All Covered Officials may take more than two hours of training every two years and the Board encourages all Covered Officials to obtain more than the required minimum training.

Newly elected or appointed Covered Officials must complete their first two hours of ethics training within one year after taking office. After completing the initial training requirement, Covered Officials must receive a minimum of two hours of ethics training every two years for as long as they remain in office.

2.4 Training Documentation

Compliance with the Government Code sections 53234 through 53235.2 ethics training requirements must be documented. The person or entity providing the training must provide a proof of participation to the Covered Official. (Government Code section 53235, subd. (e).) The District will also keep records of its Covered Officials' dates of participation in ethics training and the person or entity providing the training for five years. (Government Code section 53235.2, subd. (a).) The District's Office Manager will maintain the ethics training records. All Covered Officials must submit a copy of their proof of participation in all ethics training completed to the District's Office Manager within 30 days of completing any ethics training. All ethics training policies and attendance records are public records subject to disclosure under the California Public Records Act. (Government Code section 53235.2, subd. (b).)

2.5 Miscellaneous Training Rules

The District will inform its Covered Officials of available ethics training opportunities at least once annually. (Government Code section 53235, subd. (f).)

It is the responsibility of each Covered Official to ensure his or her compliance with this Policy, including selecting the ethics training courses and securing and submitting the ethics training documentation to the District's Office Manager as required in Article 2.4.

If a Covered Official holds more than one position covered by the ethics training mandate, he or she need only complete the minimum two hours every two years to comply. (Government Code section 53235.1, subd. (c).) If a Covered Official wishes to receive District credit for ethics training completed on behalf of another agency, they should submit the relevant documentation to the District's Office Manager.

III. ETHICS GUIDELINES FOR DIRECTORS

3.1 Responsibilities of Public Office

Directors are obligated to uphold the Constitution of the United States and the Constitution of the State of California. Directors will comply with applicable laws regulating their conduct, including conflict of interest, financial disclosure, and open government laws. Directors will work in cooperation with other public officials unless prohibited from so doing by law or officially-recognized confidentiality of their work, or if doing so would be contrary to the best interests of the District.

(Article 20, section 3 of the California Constitution; Government Code section 1360.)

3.2 Fair and Equal Treatment

Directors will not, in the performance of their official functions, discriminate against any person on the basis of race, sex, color, national origin, ancestry, disability, or any other protected class under federal, state, or local laws. A Director will not grant any special consideration, treatment, or advantage to any person or group beyond that which is available to every other person or group in similar circumstances.

(See, e.g., Article 1, section 31 of the California Constitution; Age Discrimination in Employment Act of 1967 (29 U.S.C. sections 621 and following); Americans with Disabilities Act of 1990 (42 U.S.C. sections 12101 and following); California Fair Employment and Housing Act (Government Code sections 12900 and following and Chapter 5 of Title 47, U.S.C.); Rehabilitation Act of 1973 (29 U.S.C. sections 701 and following); Title VII of the Civil Rights Act of 1964 (42 U.S.C. sections 2000e and following).)

3.3 Proper Use and Safeguarding of District Property and Resources

Except as specifically authorized, a Director will not use or permit the use of District-owned vehicles, equipment, telephones, materials, or property for personal convenience or profit. A Director will not ask or require a District employee to perform services for the personal convenience or profit of a Director or employee. Each Director must protect and

properly use any District asset within his or her control, including information recorded on paper or in electronic form. Directors will safeguard District property, equipment, moneys, and assets against unauthorized use or removal, as well as from loss due to criminal act or breach of trust. Directors are responsible for maintaining written records, including expense accounts, in sufficient detail to reflect accurately and completely all transactions and expenditures made on the District's behalf, in accordance with District Policy 4130 Reimbursement of Expenses.

(Article 16, section 6 of the California Constitution; Government Code sections 8314 and 53232.3; Penal Code section 424; see *People v. Battin* (1978) 77 Cal.App.3d 635.)

3.4 Use of Confidential Information

- a) A Director is not authorized, without prior approval of the Board of Directors, to disclose information that qualifies as confidential information under applicable provisions of law to a person not authorized to receive it, that (1) has been received for, or during, a closed session meeting of the Board, (2) is protected from disclosure under the attorney/client or other evidentiary privilege, or (3) is not required to be disclosed under the California Public Records Act.
- b) This section does not prohibit any of the following: (1) making a confidential inquiry or complaint to a district attorney or grand jury concerning a perceived violation of law, including disclosing facts to a district attorney or grand jury that are necessary to establish the alleged illegality of an action taken by the District or an elected official or employee, (2) expressing an opinion concerning the propriety or legality of actions taken by the Board in closed session, including disclosure of the nature and extent of the allegedly illegal action, or (3) disclosing information acquired by being present in a closed session that is not confidential information. Prior to disclosing confidential information pursuant to (1) or (2), above, however, a Director will first bring the matter to the attention of either the Chairperson of the Board or the full Board, to provide the Board an opportunity to cure an alleged violation.
- c) A Director who willfully and knowingly discloses for pecuniary gain confidential information received by him or her in the course of his or her official duties may be guilty of a misdemeanor under Government Code section 1098.

(Government Code section 54963.)

3.5 Conflict of Interest

- a) A Director will not have a financial interest in a contract with the District, or be a purchaser at a sale by the District or a vendor at a purchase made by the District, unless the Director's participation is authorized under Government Code section 1090, 1091 or 1091.5, or other provisions of law. A Director will not participate in the discussion, deliberation, or vote on a matter before the Board of Directors, or in any way attempt to use his or her official position to influence a decision of the Board, if he or she has a prohibited interest with respect to the matter, as defined in

the Political Reform Act, Government Code sections 81000 and following, relating to conflicts of interest. Generally, a Director has a disqualifying financial interest in a matter if a Board decision would have a reasonably foreseeable material financial effect (as defined by the Fair Political Practices Commission (“FPPC”) regulations) on the Director, or his or her immediate family, that is distinguishable from the effect on the public generally on (a) a business entity in which the Director has a direct or indirect investment of \$2,000 or more, (b) real property in which the Director has a direct or indirect interest worth \$2,000 or more, (c) a source of income of the Director amounting to a total of \$500 or more within 12 months before the Board decision, (d) a source of gifts to the Director amounting to \$590 or more within 12 months before the Board decision, or (e) a business entity in which the Director holds a position as a director, officer, partner, trustee, manager or employee. An “indirect interest” means any investment or interest owned by the spouse or dependent child of the Director, by an agent on behalf of the Director, or by a business entity or trust in which the Director, or the Director's spouse, dependent child or agent, owns directly, indirectly or beneficially a ten percent interest or greater. A Director will not accept gifts or honoraria that exceed the limitations specified in the Fair Political Practices Act or FPPC regulations. Directors will report all gifts, campaign contributions, income, and financial information as required under the District’s Conflict of Interest Code and the provisions of the Fair Political Practices Act and FPPC regulations. The dollar limitations referred to in this section are adjusted from time to time by the FPPC, and any such adjustment shall automatically be incorporated into this policy when made effective by the FPPC.

(Government Code sections 87100 and following.)

- b) If a Director believes that he or she may be disqualified from participation in the discussion, deliberations, or vote on a particular matter due to a conflict of interest, the following procedure will be followed: (a) if the Director becomes aware of the potential conflict of interest before the Board meeting at which the matter will be discussed or acted on, the Director will notify the District Administrator and the District’s legal counsel of the potential conflict of interest, so that a determination can be made whether it is a disqualifying conflict of interest; (b) if it is not possible for the Director to discuss the potential conflict with the District Administrator and the District’s legal counsel before the meeting, or if the Director does not become aware of the potential conflict until during the meeting, the Director will immediately disclose the potential conflict during the Board meeting, so that there can be a determination whether it is a disqualifying conflict of interest; and (c) upon a determination that there is a disqualifying conflict of interest, the Director (1) will not participate in the discussion, deliberation, or vote on the matter for which a conflict of interests exist, which will be so noted in the Board minutes and (2) will leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters (e.g., the consent calendar), in which case the Director will identify the nature of the conflict and not vote on the specified item. If the item is agendaized for discussion and possible action, the Director may speak on his or her personal interests in the matter during the time the general public speaks on the issue

but must leave the room during Board discussion and action on that item.

- c) A Director will not recommend the employment of a relative to the District. In addition, a Director will not recommend the employment of a relative to any person known by the Director to be bidding for or negotiating a contract with the District.
- d) A Director who knowingly asks for, accepts, or agrees to receive any gift, reward, or promise thereof for doing an official act, except as may be authorized by law, may be guilty of a misdemeanor under Penal Code section 70.

(Government Code sections 1090 and following, 81000 and following, and 87105; Penal Code sections 68 and 70.)

3.6 Filing of Statement of Economic Interests

Pursuant to the Fair Political Practices Act and FPPC regulations, Directors shall, within 30 days of assuming office, file a Statement of Economic Interests disclosing the Director's investments and the Director's interests in real property held on the date that they assume office, and income received during the 12 months before assuming office. Each year, at a time specified by the FPPC's regulations, Directors shall file a subsequent Statement of Economic Interests. Any Director that leaves their office, prior to the completion of their term, shall file a Statement of Economic Interests within 30 days of their leaving of office. It is the responsibility of each Director to submit a Statement of Economic Interests.

(Government Code sections 87200 and following.)

3.7 Soliciting Political Contributions

Directors are prohibited from soliciting political funds or contributions at District facilities or from District employees. A Director will not accept, solicit, or direct a political contribution from (a) District employees, officers, consultants, or contractors, or (b) any person or entity who has a financial interest in a contract or other matter while that contract or other matter is pending before the District. A Director will not use the District's seal, trademark, stationary, or other indicia of the District's identity, or facsimile thereof, in any solicitation for political contributions contrary to state or federal law.

(Government Code section 3205.)

3.8 Incompatible Offices and "Revolving Door" Policy

- a) Any Director appointed or elected to a public office of another public entity, the duties of which may require action contradictory or inconsistent with the interest of the first entity (as determined under applicable law), is deemed to have vacated his or her office with the District upon taking the second, incompatible office.
- b) For a period of one year after leaving office, Directors will not represent for compensation non-governmental entities before the District with regard to any issues over which that Director had decision-making authority during the three years prior to leaving office.

- c) For purposes of this section, “represent” will mean for compensation to actively support or oppose a particular decision in a proceeding by lobbying in person the officers or employees of the District or otherwise acting to influence the officers of the District.
- d) These restrictions will not apply to representation of not-for-profit charitable entities before the District.
- e) Nothing in this section is intended or will be applied to prevent a former Director from participating in meetings of the Board in the same manner as other members of the public. (See, for example, Government Code section 54954.3.)

(Government Code sections 1099 and 87406.3; see also, 73 Ops.Cal.Atty.Gen. 357 (1990).)

3.9 Improper Activities and the Reporting of Such Activities; Protection of “Whistle Blowers”

- a) The District Administrator has primary responsibility for (1) ensuring compliance with the District’s Policy and Procedures Manual and ensuring that District employees do not engage in improper activities, (2) investigating allegations of improper activities, and (3) taking appropriate corrective and disciplinary actions. The Board has a duty to ensure that the District Administrator is operating the District according to law and the policies approved by the Board. Directors are encouraged to fulfill their obligation to the public and the District by disclosing to the District Administrator, to the extent not expressly prohibited by law, improper activities within their knowledge. Directors will not interfere with the District Administrator’s responsibilities in identifying, investigating, and correcting improper activities, unless the Board determines that the District Administrator is not properly carrying out these responsibilities. Nothing in this section affects the responsibility of the Board to oversee the performance of the District Administrator.
- b) A Director will not directly or indirectly use or attempt to use the authority or influence of his or her position for the purpose of intimidating, threatening, coercing, commanding, or influencing any other person for the purpose of preventing such person from acting in good faith to report or otherwise bring to the attention of the District Administrator or the Board any information that, if true, would constitute: a work-related violation by a Director or District employee of any law or regulation, gross waste of District funds, gross abuse of authority, a specified and substantial danger to public health or safety due to an act or omission of a District official or employee, use of a District office or position or of District resources for personal gain, or a conflict of interest of a Director or District employee.
- c) A Director will not use or threaten to use any official authority or influence to effect any action as a reprisal against another Director or District employee who

reports or otherwise brings to the attention of the District Administrator any information regarding the subjects described in this section.

- d) Any person who believes that he or she has been subjected to any action prohibited by this section may file a confidential complaint with (1) the District Administrator or (2) a Director, if the complaint involves the conduct of the District Administrator, who will thereupon refer the matter to the full Board to investigate the complaint. Upon the conclusion of the investigation, the District Administrator (or the Board in the case of a complaint against the District Administrator) will take appropriate action consistent with the District's Policy and Procedures Manual, related human resources policies and procedures, and applicable law.

(Labor Code section 1102.5, and following, and Government Code sections 53298 and 53298.5.)

3.10 Compliance with the Brown Act

Directors, and persons elected but who have not yet assumed office as Directors, will fully comply with the provisions of the Brown Act, the State's open meeting law for public agencies. The Board has adopted Policies (District Policies – 5000 to 5150) to guide the Board in ensuring that Board decisions are made during meetings of the Board that are open to the public in compliance with the Brown Act.

(Government Code sections 54950 and following, and 54952.1 and 54959.)

3.11 Director's Compensation and Expense Reimbursement

Directors will fully comply with the provisions of the "Board Compensation Policy" (District Policy - 4110).

(Government Code sections 53232 and following; Public Resources Code section 5784.15.)

3.12 Changes in Compensation

Changes in the compensation of the Board may be made pursuant to the provisions of the Public Resources Code.

(Public Resources Code section 5784.15.)

3.13 Candidate's Statement

A Director will not include false or misleading information in a candidate's statement for a general District election filed pursuant to section 13307 of the Elections Code.

(Elections Code section 13313.)

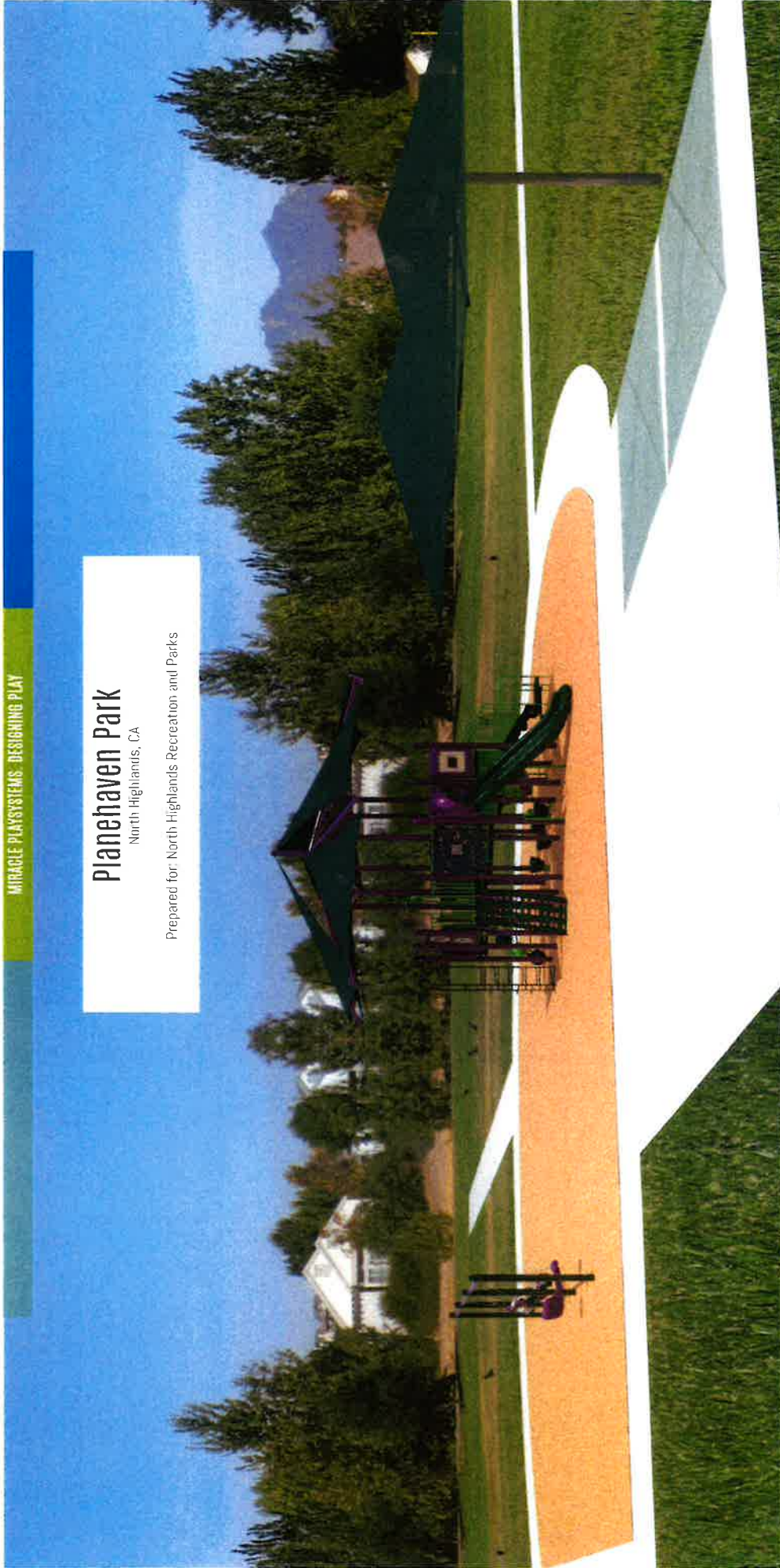
3.14 Violation of Ethics Guidelines

A perceived violation of the ethics guidelines (Ethics Policy articles 3.0 – 3.7) by a Director should be referred to the Chairperson of the Board or the full Board of Directors for investigation and consideration of any appropriate action warranted. A violation of this Policy may be addressed by the use of such remedies as are available by law to the District, including but not limited to: (a) adoption of a resolution expressing disapproval of the conduct of the Director who has violated this policy, (b) injunctive relief, or (c) referral of the violation to the District Attorney and/or the grand jury.

Planehaven Park

North Highlands, CA

Prepared for: North Highlands Recreation and Parks





Colors Used in Rendering

-  Hunter Green Decks
-  Forest Green
-  Plum
-  Lime
-  Cobalt

*Colors shown in rendering are for illustrative purposes only. Actual color and pattern may vary slightly.



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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 a vacancy in the office of the 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.
5. Complete review of District Policies regarding Committees obligations, certifications and trainings by Board Officers and Administrator. Ensure Board Members and Administrator are in compliance for annual requirements and functions (Required two-hour Ethics Training, Bi-Annual review of Programs & Fees).
6. Orientation of New Board Members: Answer questions, Policy Manual, Current events, history.

Revised 11/14/24

Effective 12/1/24

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Scott Graham, Administrator
From: Kevin Kelly, Parks and Facilities Superintendent
Date: December 12, 2024
Subject: Parks/Facilities Report

PARK MAINTENANCE UPDATE:

- Staff repaired an irrigation leak on a 1 3/4" inch line at Brock Park
- Staff repaired the pop-up sprinklers at Capehart Park
- Staff repaired the drinking fountain at Freedom Park
- All irrigation timeclocks have been turned off for the winter
- Leaf cleanup is in full swing. The staff has been using the leaf vacuum to assist in the clean-up
- Staff supported the Recreation division with all holiday events by installing lights, delivering equipment and decorations

FACILITY MAINTENANCE UPDATE:

- Staff cleaned the gutters at the Capehart Gymnasium, Community Center and Recreation Center
- Staff repaired roof shingles on the Capehart Gymnasium roof and identified more potential leak spots on the roof to monitor
- Staff cleaned the maintenance shop at 3929 Karl Drive and replaced burned out lights
- Staff removed fluorescent light bulbs and motor oil to the County Waste Management Recycling Center

INCIDENT/ACCIDENT REPORT UPDATE:

- No incidents to report at this time

PARK AND FACILITIES PROJECT PHOTOS:

Leaf Removal



NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Scott Graham, Administrator
FROM: Rachel Robertson, Recreation Superintendent
DATE: December 12
SUBJECT: Recreation Division Report

Toddler/Youth/Teen Programs

- Pee Wee Flag Football – Program ended in November. 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 – 15 participants (10 TRUSD, 5 paid).
 - Teen Jazz & Hip Hop - 15 participants (10 TRUSD, 5 paid).
 - Sensory Friendly – 12 participants (10 TRUSD, 2 paid).
- Youth Cooking (session 2) participants made BBQ chicken sliders and French fries. 15 participants (10 TRUSD, 5 paid).
- Superhero and Snacks - NHRPD hosted Superhero & Snacks with Black Panther! Participants 12 and under enjoyed themed snacks, coloring pages, a superhero training, story time and more. 14 enrolled. (10 TRUSD, 4 paid).
- Teen Cooking (session 1) participants made veggie quesadillas and fresh guacamole. 10 participants (10 TRUSD, 0 paid).
- Teen Volleyball Skills & Scrimmages – Program ended in November. 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 – Program ended in November. 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).
- Fall Break Camp - For the first time (in at least the last 5 years), we hosted two fall break camps at both the Community Center and Capehart Gymnasium.
 - Both camps had a "Build It" theme where campers were challenged on engineering skills by setting different challenges throughout the week including rock slime, rocket launchers, rubber band cars and chemical reaction cars!
 - The camp at the community center went on a field trip to the Aerospace Museum and the camp at Capehart Gymnasium had a visit from Science Alliance!
 - Camp at the community center hosted 30 kids and camp at Capehart hosted 26 kids.

Dragon's Den

- This month's theme was sweater weather! Participants enjoyed lots of activities centered around the theme including homemade hot chocolate and caramel apples.
- We had one new student join the program this month.
- Dragon's Den enjoyed a visit from Sac Metro, Station 26 on November 18th. Firefighters showed the students all the cool equipment they carry on the truck and students were able to go inside the cabin.
- Family Night #4 took place on November 7th and had a special visit from School of Rock! Participants and family members enjoyed live performances and participated in a music instrument petting zoo. One of our lucky students was picked to play the guitar with the band!

Adult Programs

Adult Pickleball

- Session 3 began in November. 5 participants.
 - Starting in December, Pickleball will be free for seniors.

Coed Volleyball

- Winter season started in late November. 4 teams.

Senior Programs

Bingo

- Bingo averaged 25 participants.

Dance

- Dance averaged 10 participants.

Harvesttime

- Harvesttime averaged 23 participants.
 - Hosted a Thanksgiving meal.

Senior Movies

- The November movie was That's Entertainment!
 - Senior movie had 1 participant.

Senior Field Trip – Apple Hill

- Participants visited the Apple Hill area and went to various farms. 5 Participants.

Rentals

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

Paint The Parks

- The fifth Paint the Parks project was projected to be completed in November at Larchmont Park. However, due to inclement weather for scheduled and make-up date, the project is postponed for January.

Scholarships

- 0 scholarships awarded for the month of November.
- \$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 November newsletter went out on 11/1.
 - 8 new subscribers
 - 43,191 site views
 - Top 3 site views: Holiday Extravaganza & Tree lighting, Community Events, Board Meetings.
- 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 voting center in the Recreation Center – 11/2 to 11/5
- Supervisor Sue Frost held her final Community Meeting in the Recreation Center – 11/7
- Sacramento County Emergency Services held a warming/resource center for those who lost their apartments in the A Street fires in the Community Center – 11/24
- Sue Frost Round Table meeting was held in the Recreation Center – 11/25

Miscellaneous Updates

- Staff members Rachel and Kayla, with support from Chris and Kelly led the first ever NHRPD Community Open House. Staff started the presentation off with a presentation on NHRPD/Recreation, and 3 speakers followed. After the presentations were over, staff networked with the participants and enjoyed refreshments.
- Staff member Rachel and Kayla attended the North Watt Business Watch meeting – 11/4
- Staff member Rachel and Kayla presented at Lunch Bunch – 11/7
- Staff attended multiple community events in November.
 - College & Career Fair with Gateway Community Charters – 11/6
 - Fall Festival with Liberty Towers – 11/9
 - Resource Fair with Collaborative Charter School – 11/13
- Staff member Chris, who also plays the role of Safety Coordinator held the Recreation all-staff safety training. Training included emergency scenarios for events, and general safety reminds and expectations. – 11/22

Dragon's Den



Fall Break Camp



Specialty Classes



NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD MEETING MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: November 14, 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, Pat Williams

Members Absent: Beau Reynolds, 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 6:32 p.m.

COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS

None

ADMINISTRATOR'S REPORT:

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

Scott stated he will answer any questions on his report.

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:

Recreation Superintendent Robertson added to her report

- She wanted to thank the following for the Halloween Extravaganza Event
 - American River Rotary and Perry Farms for donating 368 pumpkins
 - Jefferson family for bring out the Mystery Machine
- She stated that they did the fourth paint the park project, a partial remodel of Brock Park, and want to thank all the participants who helped.
 - Foothill-Highlands Rotary
 - American River Rotary
 - SAFE Credit Union
 - Home Depot – Antelope for their complete sponsorship of the project.
 - Community members
 - Lou's Burgers for donating 50 burgers to feed our volunteers
 - Knight Watch Security for getting drone footage of the project
 - Park Maintenance team

- She stated that she has filled both the part-time office assistant and full-time recreation coordinator positions
 - Megan Young filled the part-time office assistant
 - Kelly Jew filled the full-time Recreation Coordinator position.
- Rachel stated that our Rec Roll first ever community open house is happening on Tuesday, November 19.

CORRESPONDENCE:

None

REPORTS FROM STANDING COMMITTEES:

The Budget, Finance & Audit committee met, and the report will be under new business.

CONSENT CALENDAR

11/1/24

Motion by Board Member McVay, seconded by Board Member Williams to approve the Minutes of the Regular Meeting of October 10, 2024, and payment of the bills for the General Fund and CFD for the Month of October 2024 with comments and questions from other Board members.

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

UNFINISHED BUSINESS

None

NEW BUSINESS

A. District Audit Year-Ended June 30, 2024

Budget, Finance & Audit Committee member Williams stated that Board Member McVay did a great job chairing the standing committee meeting.

Budget, Finance & Audit Committee Chairperson McVay went over her recommendations regarding changes to the Annual Audit review and Approval process report and three Audit Report & Findings with lengthy discussion and questions from board members.

11/2/24

Motion by Board Member Williams, seconded by Board Member McVay to approve District Audit Year-Ended June 30, 2024, with the following changes for the findings as stated.

- Item 1 – Misunderstanding of the criteria for use of these funds, & proper recording of funds.
- Item #2 – Expenditures will now be documented in the fiscal year incurred and not when District receives reimbursement.
- Item #3 – Separate account restricted to collection of revenue, and payment of those funds to the County. High balance due to the Districts check to the County not clearing the account prior to the end of the fiscal year/audit.

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

B. Zoom Option for Board meetings

Chairperson Harding stated that this item was brought to the board-by-Board Member Williams with discussion and questions by other Board members.

Board Member Williams stated that he recommends #3 discontinue Zoom Access:

- He does not think the district needs zoom.
- He stated that we have had an issue with zoom.

11/3/24

Motion by Board Member Williams, seconded by Board Member McVay to eliminate Zoom for public viewing for Board/Committee meetings.

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

C. Slogan Revision

Recreation Superintendent Robertson went over the old slogan (Come Play With Us) and her suggestion regarding a new slogan (Parks & Recreation For Every Generation) report with discussion and questions by other Board Members.

11/4/24

Motion by Board Member McVay, seconded by Board Member Williams that the Board of Directors approve the proposed slogan, "Parks & Recreation For Every Generation," for use in all upcoming marketing and promotional initiatives.

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

D. SCIP

Administrator Graham went over the updates regarding the SCIP report with discussion and questions by other Board members.

11/5/24

Motion by Board Member McVay, seconded by Board Member Williams that the Board of Directors direct staff to discontinue efforts to join SCIP.

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

E. Personnel and Policy recommendations

Administration Graham went over his Personnel and Policy discussion report with discussion and question by other Board Members.

- Compensation, salary adjustment: He stated that the salary survey has been completed and will bring the results back at the December meeting.
- Retirement benefits: district pays into a 457 Deferred Compensation account; VOYA is the caretaker of the account. The District pays 8% of all full-time employees' salary. Different retirement options like PERS and SCERS were mentioned.

- Physical work environment/office layout – changing the work environment by possibly adding a portable office annex, etc.
- Flexible work schedule option – work from home and/or 9/80 work schedules.

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

Board Member McVay went over Policy #4060 on the following duties for the Secretary of the Board with discussion and questions by the Board Members. Would like to add two more items for the secretary’s duties.

- Board Secretary to ensure Board Members are in compliance for annual requirements and functions (Required two-hour Ethics Training, Bi-annual review of Programs & Fees).
- Orientation of new members (Answer questions, Policy Manual, Current events/ history).

The board discussed Policy #2290 Grievance Rights stating it is very vague and open ended. Stated that it needs to be expanded with certain process. Directed staff to call other districts regarding their grievance policy.

11/6/24

Motion by Board Member McVay to amended her first motion, seconded by Board Member Williams that the Board of Directors approve additional duties for the Board Secretary in a complete review of District Policies regarding Committee obligations, certifications and trainings by Board Officers and Administrator being included as far as changes and orientation of new Board Members.

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

CHAIRPERSON’S REPORT:

Chairperson Harding gave a shout out to Indian Heritage Month.

Chairperson Harding asked if vendors get a survey.

Chairperson Harding stated that the board has been talking about planning a strategic planning to setting a vision for our District. Would it be the responsibility of the new board chair to set the date for 2025?

COMMENTS FROM BOARD MEMBERS:

None

ADJOURNMENT

Chairperson Harding adjourned the regular board meeting at 9:09 pm.

DATE, TIME, AND PLACE OF 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.

Signature

Signature

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT DECEMBER 2024
(Bills paid in November 2024)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
	<u>BENEFITS</u>			
1210	Retirement	Voya	Nov-24	\$ -
1230	Insurance	California Choice	Dec-24	\$ 11,220.55
1230	" " "	CoPower	Dec-24	\$ 1,026.00
1240	Workers' Comp	CAPRI	FY2023-24 WC Payroll Adjustment	\$ 3,224.25
	Total			15,470.80

SERVICES & SUPPLIES

2029	Bus./Conf Exp	USBank	Conference (Lyfts, Food, Hotel)	\$ 386.76
2039	Empl Trans	Kersevan, Chirs	October 2024 Mileage	\$ 57.15
2039	" " "	Mayberry, Sarah	October 2024 Mileage	\$ 63.65
2039	" " "	Murray, Rachel	October 2024 Mileage	\$ 17.96
2039	" " "	Thayer, Kayla	October 2024 Mileage	\$ 81.14
2039	" " "	Young, Megan	October 2024 Mileage	\$ 4.82
2061	Membership	LAFCo	FY2024/2025 Membership	\$ 307.00
2076	Office Sup	Caltronics	Copies	\$ 178.86
2076	" " "	Walkers Express	Supplies	\$ 13.71
2076	" " "	Walkers Express	Supplies	\$ 22.20
2076	" " "	Walkers Express	Supplies	\$ 20.04
2076	" " "	Walkers Express	Supplies	\$ 21.71
2076	" " "	USBank	Amazon, Wayfair (Supplies, Desk)	\$ 1,014.99
2085	Printing	USBank	SacPrinting, Dazzle (Banner, WinterGuide)	\$ 724.53
2111	Bldg Maint. Services	Stice Lock	3929 Karl Drive	\$ 495.15
2112	Bldg Maint. Supplies	Home Depot	Supplies	\$ 191.90
2112	" " "	CH Mowers	Supplies	\$ 249.85
2112	" " "	Home Depot	Supplies	\$ 220.86
2112	" " "	Home Depot	Supplies	\$ 1,075.99
2112	" " "	Home Depot	Supplies	\$ 214.42
2112	" " "	USBank	J&JLockSmith (Keys)	\$ 46.01
2112	" " "	Home Depot	Supplies	\$ 179.02
2142	Land Imp Sup	Sprinklers Services	Supplies	\$ 1,130.83
2132	Elec SysSup	Camfil	HVAC filtersa	\$ 304.11
2168	Plumbing	Rapid First	Freedom Park	\$ 1,575.00
2168	" " "	Rapid First	Freedom Park	\$ 1,425.00
2191	Electric	SMUD	3548415 3244 Freedom Park	\$ -
2191	" " "	SMUD	7000000346 District	\$ 2,829.44
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$ 100.20
2191	" " "	SMUD	2733018 Aztec	\$ -
2191	" " "	SMUD	3548415 3244 Freedom Park	\$ 189.08
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$ -
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$ -
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ -
2192	" " "	PG&E	8802679102-5 3829 Stephen Drive	\$ -
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 534.44
2193	" " "	Public Works	September	\$ 166.10
2193	" " "	Public Works	October	\$ 163.55

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT DECEMBER 2024
(Bills paid in November 2024)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2195	Sewage	Sac Utilities	2802 Perrin	\$ 222.99
2195	" " "	Sac Utilities	3843 Bainbridge	\$ -
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$ 126.70
2195	Sewage	Sac Utilities	3929 Karl Dr.	\$ 126.70
2195	" " "	Sac Utilities	6040 Watt	\$ -
2195	" " "	Sac Utilities	3721 Navaho Dr.	\$ -
2197	Tele & Teleg	Comcast	Service - Shop	\$ 96.68
2197	" " "	Comcast	Service - District	\$ 543.67
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	\$ 9,669.33
2198	" " "	CA/American	Chardonnay	\$ 2,532.70
2198	" " "	CA/American	Sierra	\$ 1,563.32
2205	Auto Maint. Serv	J&T Auto	2017 Ford F150 Radiator replacement	\$ 1,200.00
2205	" " "	NH Tire Pros	Loose Tire	\$ 234.47
2205	" " "	O'Reilly	Supplies	\$ 83.92
2205	" " "	O'Reilly	Supplies	\$ 13.90
2205	" " "	USBank	TireOutlet (Tire)	\$ 30.00
2205	" " "	O'Reilly	Supplies	\$ 199.04
2226	Expand Tools	CH Mowers	Tools	\$ 1,310.20
2261	Office Equip Maint.	USBank	BestBuy (TV)	\$ 253.80
2275	Rents & Leases	Cintas	logo mat	\$ 112.01
2275	" " "	Sac Valley Alarm	7916 Aztec	\$ 491.82
2275	" " "	DLL Financial	copier	\$ 203.95
2275	" " "	Avaya - CIT	phone lease	\$ 437.70
2275	" " "	Cintas	logo mat	\$ 112.01
2314	Clothing	USBank	RapidWristBands (Dragons'sDen)	\$ 117.00
2322	Custodial Sup	A1 Janitorial	Janitorial Supplies	\$ 162.85
2322	" " "	A1 Janitorial	Janitorial Supplies	\$ 847.60
2322	" " "	A1 Janitorial	Janitorial Supplies	\$ 391.01
2322	" " "	Amazon	Supplies	\$ 91.56
2322	" " "	A1 Janitorial	Janitorial Supplies	\$ 297.92
2322	" " "	A1 Janitorial	Janitorial Supplies	\$ 43.28
			BEAIR,DOMINOES,vvaimart,Smart&Final, Amazon,DonutFair,GroceryOutlet,Beachhud, (Interviews,StaffLunch,Teennights,Superhero, Halloween,HT,DragonsDen,)	
2332	Food	USBank		\$ 776.25
2332	" " "			
2444	Medical	USBank	Amazon (DragonsDen)	\$ 77.36
2505	Accounting	CLA Accountants	3rd Installment FY2023-24	\$ 1,100.00
2531	Legal	BKS Law Firm	October monthly services	\$ 3,387.95
2591	Other Prof Serv.	DLL Financial	copier taxes	\$ 73.14
2591	" " "	Knight Watch	10/16-10/31 Patrol	\$ 2,880.00
2591	" " "	Knight Watch	11/1 - 11/15 Patrol	\$ 2,700.00
2591	" " "	SCI Consulting	Park Impact Fee Prog. 5 year Findings Rep.	\$ 5,250.00
2591	" " "	Sentry Alarm	6040 Watt Avenue	\$ 358.05
2591	" " "	Stice Lock	7916 Aztec Service	\$ 200.00

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT DECEMBER 2024
(Bills paid in November 2024)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
			Golden Hills Fest, Adobe, Facebook, Banner Cheap, Amazon, Procure, Microsoft, Streamline, ZOOM, When I Work (Capehart, District, Prog., Banner, NHRPD Stickers, Dragons Den, Web Site, Yearly Renewal, Scheduler)	
2591	Other Prof Serv. Cont.	USBank		\$ 1,286.08
2591	" " "	WM Mattos	Sierra Creek weed abatement	\$ 2,000.00
2591	" " "	Quest Tech	Transferring phone equip. Services	\$ 402.75
2591	" " "	Cintas	Service	\$ 202.84
			HollyArtStudio, DanaRock, Enchanted (Halloween, DragonsDen, Superheros)	
2851	Recreation Service	USBank		\$ 832.00
2851	" " "	Ford, Stacie	November Dance Class	\$ 1,010.00
			Walmart, Amazon, Smart & Final, Target, River Valley Feed, Oriental Trading, (Halloween, Fall Science, Vball, Signage, Yth/Teen Cooking, HT, Holiday/Breakfast, DragonsDen, Supplies, Ref.)	
2852	Recreation Sup	USBank		\$ 1,303.05
			(Bank Fees/Bank Analysis Fees \$56.92/Active Fee \$262.20)	
2898	Other Oper Exp	NHRPD - BANK FEES		\$ 319.12
2898	" " "	USBank	Sac County (parking)	\$ 3.50
5500000	Other Expense	USBank	Events	\$ 233.50
5500000	" " "	American Logowear	Shirts	\$ 247.83
	TOTAL			\$ 61,288.50
 <u>FIXED ASSETS</u>				
4201	Building Improvement			\$ -
			Phase 5, 12, 13 Construction Documents,	
4202	Structures	O'Dell Engineering	Additional Serv., Topographic Survey	\$ 1,314.73
			Phase 5, 12, 13 Construction Documents,	
5500000	Other Expense	O'Dell Engineering	Additional Serv., Topographic Survey	\$ 17,219.52
4303	Equipment			\$ -
	TOTAL			\$ 18,534.25
 Total District Salaries (NOVEMBER 3 PAY DAY) \$ 140,702.73				
Total District EDD (NOVEMBER 3 PAY DAY) \$ 274.06				
Total District OASDI (NOVEMBER 3 PAY DAY) \$ 10,679.00				
\$ 151,655.79				
 DISTRICT TOTALS				 \$246,949.34

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT DECEMBER 2024
(Bills paid in November 2024)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
9429	Building Rentals	Brown, Esther	Refund partial hours due to late monitor	\$ 92.00
9429	" " "	Coronel, Lizbeth	Building Cancellation	\$ 1,196.00
9646	Rec Fees & Charges	Findlay, Elizabeth	Cancelled Family Trivia Night refund	\$ 8.00
9646	" " "	Benavidez, Talia	Cancelled Family Trivia Night refund	\$ 8.00
9646	" " "	Gibbons, Mady	Cancelled Family Trivia Night refund	\$ 8.00
9646	" " "	Ivey, Emilee	Cancelled Family Trivia Night refund	\$ 8.00
9646	" " "	Hitchcock, Steve	Refund Bball League	\$ 74.00

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H	
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT							
2		REVENUE REPORT - NOVEMBER 2024							
3									
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT	
5	FACILITY RENTALS								
6	9429	Community Center	\$35,000.00	2,163.00	(1196.00)	11,017.00	23,983.00		
7	9429	Recreation Center	\$5,000.00	600.00	0.00	1,026.00	3,974.00		
8	9429	TOTAL	\$40,000.00	2,763.00	(1196.00)	12,043.00	27,957.00	30%	
9									
10	LEASED PROPERTY								
11	9690	Strizek Lease	\$0.00	2,332.13	0.00	13,869.11	-13,869.11		
12	9690	Capehart Lease - Day Care	\$0.00	3,305.00	0.00	16,189.00	-16,189.00		
13	9690	Freedom Park Lease - Softball	\$0.00	1,125.00	0.00	18,750.00	-18,750.00		
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	54,308.11	65,691.89	45%	
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	16,903.00	0.00	63,982.00	63,982.00		
25	9790	Reim - CITI Home Depot	\$0.00	680.14	0.00	776.12	776.12		
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	State Dated Checks	\$0.00	0.00	0.00	379.04	-379.04		
30	9790	USBank Incentive	\$0.00	0.00	0.00	286.69	-286.69		
31			\$587,187.00	17,583.14	0.00	108,228.16	478,958.84	18%	
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	48,977.67	0.00	164,501.01	120,618.99		
40	9646	Dragon's Den OCTOBER Camp	\$5,400.00	8,784.00	0.00	8,784.00	-3,384.00		
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	13,965.00	0.00	13,965.00	12,387.00		
44	9646	Fall Break Camp	\$4,500.00	75.00	0.00	750.00	3,750.00		
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	9844.00	32,762.00	14,758.00		
48	9646	Winter Camp	\$0.00	0.00	0.00	0.00	0.00		
49		TOTAL	\$393,780.00	71,801.67	9844.00	\$225,618.67	168,161.33	57%	
50									
51	TODDLER PROGRAMS								
52	9646	Books and Bakes	\$0.00	240.00	(1133.67)	480.00	-480.00		
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	\$240.00	-\$1,133.67	\$718.00	162.00	82%	
58									
59	SPECIAL EVENTS								
60	9646	Arts and Air Crafts	\$0.00	80.00	0.00	80.00	-80.00		
61	9646	Art in The Park Vendors	\$301.00	0.00	(10.00)	150.00	151.00		
62	9646	Breakfast with Santa	\$640.00	448.00	0.00	448.00	192.00		
63	9646	Craft Fair - Spring	\$1,500.00	0.00	0.00	0.00	1,500.00		
64	9646	Cupid Crew Dance	\$440.00	16.00	0.00	16.00	424.00		
65	9646	Fall Workshop	\$0.00	240.00	60.00	300.00	-300.00		
66	9646	Fathers Day Nerf War Meal	\$100.00	0.00	0.00	0.00	100.00		
67	9646	Fathers Day Nerf War	\$320.00	0.00	0.00	0.00	320.00		
68	9646	Holiday Extrav. Ice Skating	\$80.00	0.00	0.00	0.00	80.00		
69	9646	Forrest of Lights	\$250.00	200.00	0.00	200.00	50.00		
70	9646	Gingerbread House	\$80.00	30.00	0.00	30.00	50.00		
71	9646	Halloween Extrav. Vendors	\$180.00	210.00	0.00	360.00	-180.00		
72	9646	Holiday Party Vendor	\$180.00	0.00	0.00	0.00	180.00		
73	9646	Mothers Day KickBall	\$160.00	0.00	0.00	0.00	160.00		
74	9646	Spring Extra. Vendors	\$180.00	0.00	0.00	0.00	180.00		
75	9646	Summer Extrav. Vendors	\$180.00	0.00	(50.00)	40.00	140.00		
76	9646	Trivia Night - Fall	\$144.00	32.00	(32.00)	0.00	144.00		
77		TOTAL	\$4,735.00	1,256.00	(32.00)	1,624.00	3,111.00	34%	
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	1,430.00	(573.67)	3,030.00	2,730.00	
84	9646	Teen Self-Esteem	\$0.00	400.00	0.00	440.00	-440.00	
85	9646	Youth Art Classes	\$480.00	240.00	0.00	240.00	240.00	
86	9646	Youth Dance	\$7,680.00	1,600.00	(573.67)	3,480.00	4,200.00	
87		TOTAL	\$15,260.00	3,670.00	(1147.34)	7,190.00	8,070.00	47%
88								
89	TEENS							
90	9646	3x3Bball	\$1,480.00	740.00	(633.67)	1,480.00	0.00	
91	9646	Basketball Camp - Summer	\$1,875.00	0.00	0.00	0.00	1,875.00	
92	9646	Teen Camp	\$5,280.00	1,800.00	(947.30)	7,200.00	-1,920.00	
93	9646	Teen Cooking	\$3,456.00	840.00	(1013.67)	1,536.00	1,920.00	
94	9646	Teen Dodgeball	\$0.00	0.00	550.00	607.00	-607.00	
95	9646	Teen Nerf Night	\$0.00	95.00	(1278.67)	228.00	-228.00	
96	9646	Teen Nights	\$1,216.00	0.00	0.00	0.00	1,216.00	
97	9646	Teen Volleyball Skills & Drills	\$832.00	0.00	0.00	520.00	312.00	
98		TOTAL	\$14,139.00	3,475.00	(3323.31)	11,571.00	2,568.00	82%
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	3,272.50	0.00	13,222.50	7,402.50	
103	9646	Park Rentals	\$10,000.00	0.00	0.00	4,235.00	5,765.00	
104		TOTAL	\$32,125.00	3,272.50	0.00	17,457.50	14,667.50	54%
105								
106	YOUTH SPORTS							
107	9646	2nd-3rd Bball -Winter	\$3,330.00	296.00	0.00	296.00	3,034.00	
108	9646	4th-5th Bball -Winter	\$3,330.00	148.00	0.00	148.00	3,182.00	
109	9646	6th-7th Bball -Winter	\$3,330.00	148.00	(74.00)	74.00	3,256.00	
110	9646	Cheer	\$520.00	0.00	0.00	0.00	520.00	
111	9646	DodgeBall	\$825.00	0.00	(550.00)	0.00	825.00	
112	9646	Gotbuckets you Bball Camp	\$0.00	950.00	(623.67)	2,600.00	-2,600.00	
113	9646	Kickball	\$825.00	0.00	(1098.67)	220.00	605.00	
114	9646	Music in the Park	\$0.00	240.00	0.00	240.00	-240.00	
115	9646	Princess & Pastries	\$285.00	0.00	0.00	0.00	285.00	
116	9646	PW Basketball	\$780.00	52.00	0.00	52.00	728.00	
117	9646	PW Sports	\$1,620.00	455.00	(1193.67)	1,193.00	427.00	
118	9646	Skills & Drills	\$0.00	0.00	0.00	144.00	-144.00	
119	9646	Superheros & Snacks	\$285.00	0.00	38.00	76.00	209.00	
120	9646	Workshop (Cooking, Misc.)	\$2,880.00	0.00	0.00	0.00	2,880.00	
121	9646	Youth Art Class	\$0.00	0.00	240.00	288.00	-288.00	
122	9646	Youth Cooking	\$3,456.00	1,712.00	(1013.67)	2,528.00	928.00	
123		TOTAL	\$21,466.00	4,001.00	(4275.68)	7,859.00	13,607.00	37%
124								
125	ADULT SPORTS							
126	9646	Art Class	\$0.00	0.00	0.00	0.00	0.00	
127	9646	Basketball Leauges	\$1,320.00	0.00	0.00	0.00	1,320.00	
128	9646	Cornhole	\$100.00	0.00	0.00	0.00	100.00	
129	9646	Per Player Sports League	\$520.00	0.00	0.00	0.00	520.00	
130	9646	Pickle Ball	\$1,200.00	0.00	0.00	220.00	980.00	
131	9646	Volleyball	\$3,040.00	760.00	0.00	1,520.00	1,520.00	
132		TOTAL	\$6,180.00	760.00	0.00	1,740.00	4,440.00	28%
133								
134	SENIORS							
135	9646	Field Trips	\$420.00	0.00	0.00	157.50	262.50	
136	9646	Paint Class	\$0.00	0.00	0.00	0.00	0.00	
137		TOTAL	\$420.00	\$0.00	\$0.00	\$157.50	262.50	38%
138								
139	TAXES							
140	9101	Prop Tax - Secured	\$1,750,000.00	0.00	0.00	0.00	1,750,000.00	
141	9102	Prop Tax - Unsec	\$62,000.00	0.00	0.00	0.00	62,000.00	
142	9103	Supp Prop Tax	\$55,000.00	0.00	0.00	0.00	55,000.00	
143	9104	Prop Tax Sec Delinquent	\$14,000.00	0.00	0.00	0.00	14,000.00	
144	9105	Prop Tax Supp Delinquent	\$4,000.00	0.00	0.00	0.00	4,000.00	
145	9106	Prop tax Unitary	\$12,000.00	0.00	0.00	0.00	12,000.00	
146	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
147	9130	Prop Tax - Prior Unsec	\$500.00	0.00	0.00	0.00	500.00	
148	9140	Prop Tax - Pently	\$250.00	0.00	0.00	0.00	250.00	
149	9196	RDA Residual	\$9,000.00	0.00	0.00	0.00	9,000.00	
150	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
151		TOTAL	\$1,906,750.00	0.00	0.00	0.00	1,906,750.00	0%
152								
153	INTEREST INCOME							
154	9410	Interest Income	\$35,000.00	0.00	1117.00	1,117.00	33,883.00	
155		TOTAL	\$35,000.00	0.00	1117.00	1,117.00	33,883.00	3%
156								

	A	B	C	D	E	F	G	H	
157	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT	
158	USE OF MONEY/PROPERTY								
159	9522	Homeowner Prop Tax	\$13,000.00	0.00	0.00	0.00	13,000.00		
160		TOTAL	\$13,000.00	0.00	0.00	0.00	13,000.00	0%	
161									
162	IN LIEU TAX								
163	9529	In Lieu Tax	\$2,000,000.00	0.00	0.00	0.00	2,000,000.00		
164		TOTAL	\$2,000,000.00	0.00	0.00	0.00	2,000,000.00	0%	
165									
166	MISC. Revenue								
167	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00		
168		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%	
169									
170	AID TO LOCAL GOVERNMENT								
171	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00		
172		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%	
173									
174	REDEVELOPMENT FUNDS								
175	9533	Redevelopment Passthru	\$11,500.00	0.00	0.00	0.00	11,500.00		
176		TOTAL	\$11,500.00	0.00	0.00	0.00	11,500.00	0%	
177									
178	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT	
179	9429	Building Rental	\$40,000	2,763.00	(1196.00)	12,043.00	27,957.00	30%	
180	9646	Rec Fees & Charges	\$497,625	88,476.17	-68.00	273,935.67	223,689.33	55%	
181	9100	Taxes	\$1,906,750	0.00	0.00	0.00	1,906,750.00	0%	
182	9410	Interest Income	\$35,000	0.00	1117.00	1,117.00	33,883.00	3%	
183	9522	Homeowner Prop Tax	\$13,000	0.00	0.00	0.00	13,000.00	0%	
184	9529	In Lieu Tax	\$2,000,000	0.00	0.00	0.00	2,000,000.00	0%	
185	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%	
186	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%	
187	9533	Redevelopment Funds	\$11,500	0.00	0.00	0.00	11,500.00	0%	
188	9690	Lease Property	\$120,000	6,762.13	0.00	54,308.11	65,691.89	45%	
189	9790	Revenue Other	\$587,187	17,583.14	0.00	108,188.16	478,998.84	18%	
190		TOTAL	\$5,211,062	115,584.44	-147.00	449,591.94	4,761,470.06	9%	
191									
192	GENERAL RESERVED FUND			\$0					
193	CARRY OVER			\$572,859	0.00	0.00	0.00	0%	
194									
195	TOTAL BUDGET			\$5,783,921	115,584.44	-147.00	\$449,592	5,334,329.06	8%
196									
197		Scholarship		0.00					
198		Donations/Sponsorship		35000.00					
199		Field Deposit		0.00					
200		Bldg Deposit		1500.00					
201		Bldg Guards		990.00					
202				37490.00					
203									
204	1210	Reim VOYA		284.63					
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				1144.63					
211									
212	Total Revenue			154,219.07					
213									
214		Scholarship	\$0.00	0.00	0.00	12,529.41	-12,529.41		
215		Donations/Sponsorship	\$0.00	35,000.00	(887.59)	38,174.69	-38,174.69		
216		055000000	\$0.00	2,490.00	(5309.50)	18,022.97	-18,022.97		
217		Contingency	\$150,000.00	0.00	0.00	0.00	150,000.00		
218		Park Dedication Acct 088L	\$0.00	0.00	0.00	849,707.44	-849,707.44		
219		Park Fees 346I	\$0.00	176,208.00	0.00	2,427,596.43	-2,427,596.43		
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 - NOVEMBER 2024						
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SALARIES & BENEFITS						
7	1110	Administrator-Scott	154,843	17,851.76	66,243.12	88,599.88	43%
8	1110	Administrative Srv. Mngr.	91,416	10,532.62	38,672.95	52,743.05	42%
9	1122	Administrator - Larry	547	0.00	547.28	-0.28	100%
10	1122	Board of Directors	9,371	887.25	2,215.50	7,155.50	24%
11		Sub-Total	256,177	29,271.63	107,678.85	148,498.15	42%
12	1210	Retirement	19,701	0.00	8,377.31	11,323.69	43%
13	1220	OASDI	19,598	2,195.65	8,019.24	11,578.76	41%
14	1230	Insurance	39,460	3,189.68	15,948.40	23,511.60	40%
15	1240	Worker's Comp.	2,679	1,074.75	2,041.15	637.85	76%
16	1250	Unemployment	509	0.00	0.00	509.00	0%
17		Sub-Total	81,946	6,460.08	34,386.10	47,560.90	42%
18		TOTAL	338,123	35,731.71	142,064.95	196,060.05	42%
19							
20	SERVICES & SUPPLIES						
21	2005	Ad/Leg	1,000	0.00	405.00	595.00	41%
22	2022	Bks/Subs	151	0.00	150.74	0.26	100%
23	2029	Bus Conf Exp	10,000	386.76	2,771.06	7,228.94	28%
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	307.00	12,749.00	251.00	98%
28	2076	Office Sups	12,000	1,161.62	5,189.99	6,810.01	43%
29	2081	Postage	2,000	0.00	0.00	2,000.00	0%
30	2085	Printing	700	42.17	42.17	657.83	6%
31	2197	Tele & Teleg	18,540	1,535.58	7,716.93	10,823.07	42%
32	2261	Office Equip Mtnc	7,000	0.00	3,578.63	3,421.37	51%
33	2275	Rents & Leases	9,777	641.65	5,834.49	3,942.51	60%
34	2332	Food Sups	2,500	105.67	831.70	1,668.30	33%
35	2444	Medical Supplies	500	0.00	135.87	364.13	27%
36	2505	Actg Svcs	36,400	1,100.00	11,600.00	24,800.00	32%
37	2531	Legal Svcs	10,000	3,387.95	10,914.12	-914.12	109%
38	2591	Other Prof Svcs	16,700	6,215.78	9,441.28	7,258.72	57%
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	322.62	1,769.67	4,230.33	29%
43		TOTAL	353,186	15,206.80	147,435.15	205,750.85	42%
44							
45							
46	4202	Struct & Imp	2000000	18,534.25	83,346.11	1,916,653.89	4%
47	4303	Office Equipment	0	0.00	0.00	0	0%
48		TOTAL	2,000,000	18534.25	83,346.11	1,916,653.89	4%
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	A	B	C	D	E	F	G
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent- Rachel	97,884	11,278.93	41,409.41	56,474.59	42%
62	1110	Supervisor-Kayla	80,435	9,368.14	33,662.43	46,772.57	42%
63	1110	Rec. Coordinator - Chris	60,722	7,068.31	25,412.02	35,309.98	42%
64	1110	Rec Coordinator - Kelly	61,392	2,124.46	18,057.88	43,334.12	29%
65	1110	Rec Site Specialist-Sarah	48,864	5,622.76	20,670.12	28,193.88	42%
66	1122	Part Time	364,459	31,070.84	114,025.74	250,433.26	31%
67	1122	Part Time Ases	0	0.00	0.00	0.00	0%
68		Sub-Total	713,756	66,533.44	253,237.60	460,518.40	35%
69	1210	Retirement	27,944	0.00	9,172.82	18,771.18	33%
70	1220	OASDI	54,602	5,059.44	19,340.59	35,261.41	35%
71	1230	Insurance	38,414	1,940.75	13,386.63	25,027.37	35%
72	1240	Worker's Comp	10,810	1,074.75	4,981.83	5,828.17	46%
73	1250	Unemployment	13,981	249.65	1,052.10	12,928.90	8%
74		Sub-Total	145,751	8,324.59	47,933.97	97,817.03	33%
75		TOTAL	859,506	74,858.03	301,171.57	558,334.43	35%
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	0.00	385.00	2,115.00	15%
82	2039	Empl Trans	2,000	224.72	986.51	1,013.49	49%
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	109.89	1,501.52	498.48	75%
86	2081	Postage	25,000	0.00	12,250.62	12,749.38	49%
87	2085	Printing	4,000	682.36	1,494.07	2,505.93	37%
88	2197	Tele & Teleg	1,680	131.57	526.28	1,153.72	0%
89	2261	Office Equip Mtnc	2,500	253.80	2,137.82	362.18	0%
90	2314	Clothing	6,000	117.00	1,872.18	4,127.82	31%
91	2332	Food	12,500	670.58	4,177.37	8,322.63	33%
92	2444	Med Sups	1,000	77.36	404.34	595.66	40%
93	2591	Other Prof Svcs	6,000	592.19	3,165.34	2,834.66	53%
94	2851	Rec Svcs	50,000	1,842.00	26,454.95	23,545.05	53%
95	2852	Rec Sups	22,000	1,303.05	9,841.54	12,158.46	45%
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	6,004.52	69,034.54	80,145.46	46%
99							
100	4202	Struct & Imp	0	0.00	0.00	0.00	0%
101			0	0.00	0.00	0.00	0%
102							
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	A	B	C	D	E	F	G
115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	MAINTENANCE						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Kevin	86,239	0.00	23,572.75	62,666.25	27%
119	1110	Supervisor - Sergio	81,324	9,368.14	34,403.12	46,920.88	42%
120	1110	Mtnc Worker II - Steve	61,085	6,209.80	24,207.71	36,877.29	40%
121	1110	Mtnc Wkr-Rodney	14,374	0.00	0.00	14,374.00	0%
122	1110	Mtnc Wkr-Schleeter	53,424	5,953.33	21,724.66	31,699.34	41%
123	1110	Mtnc Wkr-Barry	53,424	6,148.93	22,599.41	30,824.59	42%
124	1110	Mtnc Wkr-Simmons	53,424	6,148.93	22,599.41	30,824.59	42%
125	1110	Mtnc Wkr-Lee	47,005	5,583.40	19,903.64	27,101.36	42%
126	1122	PT Maintenance Wkr	10,000	0.00	0.00	10,000.00	0%
127	1122	Lead Facilities Monitor/Custodian	39,312	2,582.13	8,616.39	30,695.61	22%
128	1122	Weekday & Weekend Bldg Monitor	28,080	2,903.00	10,662.00	17,418.00	38%
129		Sub-Total	527,691	\$ 44,897.66	188,289.09	339,401.91	36%
130	1210	Retirement	36,024	-284.63	11,767.63	24,256.37	33%
131	1220	OASDI	40,368	3,423.91	14,230.71	26,137.29	35%
132	1230	Insurance	92,999	5,872.63	33,236.25	59,762.75	36%
133	1240	Worker's Comp.	74,590	1,074.75	26,584.67	48,005.33	36%
134	1250	Unemployment	2,695	24.41	102.30	2,592.70	4%
135		Sub-Total	246,676	10,111.07	85,921.56	160,754.44	35%
136		TOTAL	774,368	55,008.73	274,210.65	500,157.35	35%
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	495.15	2,094.23	405.77	84%
145	2112	Bldg Mtnc Sups	7,500	2,178.05	5,120.18	2,379.82	68%
146	2122	Chem Sups	2,500	0.00	204.00	2,296.00	8%
147	2131	Elec Sys SVC	5,000	0.00	2,157.00	2,843.00	43%
148	2132	Elec Sys Sup	1,000	304.11	357.70	642.30	36%
149	2142	Land Imp Sup	20,000	1,130.83	4,649.14	15,350.86	23%
150	2162	Paint Sups	1,200	15.06	636.79	563.21	53%
151	2168	Plumbing Sups	8,000	3,000.00	7,848.36	151.64	98%
152	2191	Electricity	47,000	2,728.72	25,408.44	21,591.56	54%
153	2192	Natural Gas	7,000	-20.00	114.92	6,885.08	2%
154	2193	Refuse	10,000	764.09	3,721.95	6,278.05	37%
155	2195	Sewage	7,000	236.39	2,621.04	4,378.96	37%
156	2197	Tele/Teleg	2,000	96.68	483.40	1,516.60	24%
157	2198	Water	120,000	13,655.35	82,265.19	37,734.81	69%
158	2205	Auto Mtnc Svc	12,000	1,761.33	6,961.66	5,038.34	58%
159	2211	Constr Equip Svc	6,000	0.00	638.88	5,361.12	11%
160	2226	Expend Tools	4,500	1,310.20	2,840.16	1,659.84	63%
161	2236	Fuels & Lubes	12,000	0.00	1,609.30	10,390.70	13%
162	2275	Rents & Leases	15,000	715.84	3,056.77	11,943.23	20%
163	2281	Shop Equip Svc	1,500	0.00	736.40	763.60	49%
164	2292	Other Equip	10,000	0.00	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	1,834.22	10,077.28	10,922.72	48%
167	2444	Medical Sup	300	0.00	302.86	-2.86	101%
168	2591	Other Prof Svc	85,000	8,544.89	54,938.26	30,061.74	65%
169		TOTAL	419,150	38,750.91	224,097.30	195,052.70	53%
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171							

	A	B	C	D	E	F	G
172	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
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	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
231		DISTRICT TOTALS					
232	SALARIES & BENEFITS						
233	1110	FULL TIME SALARIES	1,045,855	97,636.75	413,138.63	632,716.37	40%
234	1122	PART TIME SALARIES	451,769	37,443.22	136,066.91	315,702.09	30%
235	1210	RETIREMENT	83,669	-284.63	29,317.76	54,351.24	35%
236	1220	OASDI	114,568	10,679.00	41,590.54	72,977.46	36%
237	1230	INSURANCE	170,873	11,003.06	62,571.28	108,301.72	37%
238	1240	WORKER'S COMP	88,079	3,224.25	33,607.65	54,471.35	38%
239	1250	UNEMPLOYMENT	17,185	274.06	1,154.40	16,030.60	7%
240	1000	SALARIES/BENEFITS	1,971,998	165,598.47	717,447.17	1,254,550.83	36%
241							
242	SERVICES & SUPPLIES						
243	2005	AD/LEGAL NOTICE	1,000	0.00	405.00	595.00	41%
244	2022	BOOKS/SUBS	151	0.00	150.74	0.26	100%
245	2029	BUS/CONF EXP	21,000	386.76	2,771.06	18,228.94	0%
246	2035	EDUC/TRNG	7,500	0.00	385.00	7,115.00	5%
247	2039	EMPLOY TRANS	4,500	224.72	986.51	3,513.49	0%
248	2051	INSURANCE	148,609	0.00	74,304.50	74,304.50	50%
249	2061	MEMBERSHIPS	13,850	307.00	13,184.00	666.00	95%
250	2076	OFFICE SUPS	15,000	1,271.51	6,691.51	8,308.49	45%
251	2081	POSTAGE	27,000	0.00	12,250.62	14,749.38	45%
252	2085	PRINTING	4,700	724.53	1,536.24	3,163.76	33%
253	2104	AGRI/HORT	2,500	0.00	286.08	2,213.92	11%
254	2111	BLDG MTNC SVC	2,500	495.15	2,094.23	405.77	84%
255	2112	BLDG MTNC SUP	7,500	2,178.05	5,120.18	2,379.82	68%
256	2122	CHEM SUPS	2,500	0.00	204.00	2,296.00	8%
257	2131	ELEC MTNC SVC	5,000	0.00	2,157.00	2,843.00	43%
258	2132	ELEC MTNC SUP	1,000	304.11	357.70	642.30	36%
259	2142	LAND IMP SUP	20,000	1,130.83	4,649.14	15,350.86	23%
260	2162	PAINTING SUPS	1,200	15.06	636.79	563.21	53%
261	2168	PLUMBING SUPS	8,000	3,000.00	7,848.36	151.64	98%
262	2191	ELECTRICITY	47,000	2,728.72	25,408.44	21,591.56	54%
263	2192	NATURAL GAS	7,000	-20.00	114.92	6,885.08	2%
264	2193	REFUSE	10,000	764.09	3,721.95	6,278.05	37%
265	2195	SEWAGE	7,000	236.39	2,621.04	4,378.96	37%
266	2197	TELE/TELEG	22,220	1,763.83	8,726.61	13,493.39	39%
267	2198	WATER	120,000	13,655.35	82,265.19	37,734.81	69%
268	2205	AUTO MTNC SVC	12,000	1,761.33	6,961.66	5,038.34	58%
269	2211	CONSTR EQUIP SVC	6,000	0.00	638.88	5,361.12	11%
270	2226	EXPEND TOOLS	4,500	1,310.20	2,840.16	1,659.84	63%
271	2236	FUELS / LUBES	12,000	0.00	1,609.30	10,390.70	13%
272	2261	OFF EQUIP MTNC	7,000	0.00	5,716.45	1,283.55	82%
273	2275	RENTS/LEASES	27,277	1,611.29	8,891.26	18,385.74	33%
274	2281	SHOP EQUIP SVCS	1,500	0.00	736.40	763.60	49%
275	2292	OTHER EQUIP SUPS	10,000	0.00	3,792.65	6,207.35	38%
276	2314	CLOTHING	10,000	117.00	3,046.84	6,953.16	30%
277	2322	CUST SUP	21,000	1,834.22	10,077.28	10,922.72	48%
278	2332	FOOD SUPS	15,000	776.25	5,009.07	9,990.93	33%
279	2444	MED SUPS	1,800	77.36	843.07	956.93	47%
280	2505	ACCOUNT SVC	36,400	1,100.00	11,600.00	24,800.00	32%
281	2531	LEGAL SVC	10,000	0.00	10,914.12	-914.12	109%
282	2591	OTHER PROF SVCS	107,700	773.22	67,544.88	40,155.12	63%
283	2813	SALES TAX ADJUST.	0	105.67	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	1,842.00	26,454.95	23,545.05	53%

	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	1,303.05	9,841.54	12,158.46	45%
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	322.62	1,769.67	4,230.33	29%
291	2000	SERVICES/SUPPLIES	921,516	59,962.23	440,566.99	480,949.01	48%
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	18,534.25	83,346.11	2,161,653.89	0%
296	4303	EQUIPMENT	40,000	0.00	32,414.49	7,585.51	0%
297	4000	FIXED ASSETS	2,375,000	18,534.25	194,260.60	2,180,739	0%
298							
299							
300	1000	SALARIES & BENE	1,971,998	165,598.47	717,447.17	1,254,550.83	36%
301							
302	2000	SERVICES & SUPP	921,516	59,962.23	440,566.99	480,949.01	48%
303							
304	4000	FIXED ASSETS	2,375,000	18,534.25	194,260.60	2,180,739	8%
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%
309							
310							
311		TOTAL	5,890,887	244,094.95	1,352,274.76	4,066,239	23%
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NORTH HIGHLANDS RECREATION & PARK DISTRICT
CFD BILLING REPORT DECEMBER 2024
(Bills paid in November2024)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>BENEFITS</u>				
1210	Retirement	VOYA	Oct-24	\$ -
1230	Insurance	CALIFORNIA CHOICE	Dec-24	\$ 1,068.46
1230	" " "	COPOWER	ded 2024	\$ 85.50
1240	Workers' Comp	CAPRI	FY2023-24 WC Payroll Adjustment	\$ 1,074.75
	Total			2,228.71
 <u>SERVICES & SUPPLIES</u>				
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 39.01
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 38.75
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 100.00
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 123.06
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 67.16
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 736.71
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 2,971.94
	TOTAL			\$ 4,076.63
 <u>FIXED ASSETS</u>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
	TOTAL			\$ -
 Total District Salaries (NOVEMBER 3 PAY DAY) \$ 9,201.43				
Total District EDD (NOVEMBER 3 PAY DAY) \$ -				
Total District OASDI (NOVEMBER 3 PAY DAY) \$ 703.90				
\$ 9,905.33				
 DISTRICT TOTALS				 \$16,210.67

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 - NOVEMBER 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	62.00	62.00	1,438.00	
20		TOTAL	\$1,500.00	0.00	62.00	62.00	1,438.00	4%
21								
22	CONCESSION OTHER		\$0.00	0.00	0.00	0.00	0.00	
23	9490	Concession Other	\$0.00	0.00	0.00	0.00	0.00	
24		TOTAL						
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	62.00	62.00	1,438.00	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	62.00	62.00	138,203.00	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	62.00	\$62	201,679.00	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
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	MAINTENANCE						
60	SALARIES & BENEFITS						
61	1110	Mtnc Wkr-	39,050	6,148.93	22,599.41	16,450.59	58%
62	1122	PT Wkr-Seasonal	15,000	3,052.50	11,842.15	3,157.85	79%
63		Sub-Total	54,050	\$ 9,201.43	34,441.56	19,608.44	64%
64	1210	Retirement	3,124	0.00	1,807.95	1,316.05	58%
65	1220	OASDI	4,135	703.90	2,634.77	1,500.23	64%
66	1230	Insurance	10,896	1,153.96	5,769.80	5,126.20	53%
67	1240	Worker's Comp.	5,274	1,074.75	3,823.85	1,450.15	73%
68	1250	Unemployment	490	0.00	0.00	490.00	0%
69		Sub-Total	23,920	2,932.61	14,036.37	9,883.63	59%
70		TOTAL	77,969	12,134.04	48,477.93	29,491.07	62%
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	77.76	390.28	509.72	43%
77	2193	Refuse	1,000	100.00	500.00	500.00	50%
78	2198	Water	40,000	3,898.87	25,917.52	14,082.48	65%
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	0.00	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	4,076.63	28,364.10	25,185.90	53%
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%
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113	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
114		DISTRICT TOTALS					
115		SALARIES & BENEFITS					
116	1110	FULL TIME SALARIES	39,050	6,148.93	22,599.41	16,450.59	58%
117	1122	PART TIME SALARIES	15,000	3,052.50	11,842.15	3,157.85	79%
118	1210	RETIREMENT	3,124	0.00	1,807.95	1,316.05	58%
119	1220	OASDI	4,135	703.90	2,634.77	1,500.23	64%
120	1230	INSURANCE	10,896	1,153.96	5,769.80	5,126.20	53%
121	1240	WORKER'S COMP	5,274	1,074.75	3,823.85	1,450.15	73%
122	1250	UNEMPLOYMENT	490	0.00	0.00	490.00	0%
123	1000	SALARIES/BENEFITS	77,969	12,134.04	48,477.93	29,491.07	62%
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	77.76	390.28	509.72	43%
132	2193	REFUSE	1,000	100.00	500.00	500.00	50%
133	2198	WATER	40,000	3,898.87	25,917.52	14,082.48	65%
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	0.00	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	0.00	2,500.00	0.00	100%
144	2591	OTHER PROF SVCS	12,690	0.00	6,125.00	6,565.00	48%
145	2000	SERVICES/SUPPLIES	66,440	4,076.63	36,989.10	29,450.90	56%
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	12,134.04	48,477.93	29,491.07	62%
155							
156	2000	SERVICES & SUPP	66,440	4,076.63	36,989.10	29,450.90	56%
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	16,210.67	96,621.03	76,788	48%
166							
167							
168							
169							

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Crystal Harding, Chairperson
Board of Directors

FROM: Scott Graham, Administrator

DATE: December 12, 2024

SUBJECT: District Audit Revisions

BACKGROUND

The Board of Directors was provided a copy of the draft Audit for the year ending June 30, 2024 at the November 14 Board meeting. The Audit was prepared by the District's audit firm of Clifton, Larson and Allen, LLP (CLA). The draft audit was reviewed by the Budget, Finance and Audit Committee comprised of Joanna McVay, Acting Committee Chairperson and Pat Williams, 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. 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?

There was much discussion at the November 14 Board of Directors meeting specific to the wording of the findings, concerns that were raised with CLA by the Budget, Finance and Audit committee during the Standing Committee meeting on November 7. CLA has since revised the wording of the three findings, which are included as part of this report (the revised findings were the only revisions made to the 2024 audit document). Here is a summary of recommended revisions identified by the Board of Directors:

- Item 1 – Misunderstanding of the criteria for use of these funds and proper recording of funds.
- Item 2 – Expenditures will now be documented in the fiscal year incurred and not when District receives reimbursement.
- Item 3 – Separate account restricted to collection of revenue, and payment of those funds to the County. High balance due to the District's last payment of the fiscal year to the County not clearing the account prior to the end of the fiscal year/audit.

RECOMMENDATION

Information only, no action required by the Board of Directors as the Audit was already approved on November 14. Staff recommends the Board review the revisions to the findings provided by CLA and direct staff to further clarify the revisions as needed.

**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 did not record all assets in their financial records for the current year.

Criteria or specific requirement: Generally accepted accounting principles require that all assets of the district are reported on the financial statements.

Context: During our audit, we noted the yearend balance in the district's bank account held outside the County Treasury was not included in the district's financial records. This bank account is used to hold cash and to transfer money to and from the County Treasury. The County processes and records payments for the district. The excess funds at yearend were not included in the County's records as they had not yet been transferred to the County Treasury and therefore not yet recorded by the County Treasury.

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

Cause: Funds are transferred to and from the County Treasury using this bank account. The district works with the County for accounting services and these excess funds had not yet been transferred to the County Treasury. Accordingly, the excess funds were omitted from the County's records which are considered the district's financial records.

Repeat Finding: The finding is not a repeat finding.

Recommendation: We recommend the District independently record this bank account in the district's financial records to ensure it is recorded in the financial statements.

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

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Crystal Harding, Chairperson
Board of Directors

FROM: Scott Graham, Administrator

DATE: December 12, 2024

SUBJECT: 2025 Board of Directors Officer Elections

During the December 12, 2024 regular board meeting, the Board of Directors will elect new board officers for the 2025 calendar year. Newly elected board officers will assume their new positions effective January 1, 2025.

<u>Current</u>	<u>Officer Position</u>	<u>Term</u>
<u>2024 Board Officers</u>		
Crystal Harding	Chairperson	January 1, 2024-December 31, 2024
Beau Reynolds	Vice Chairperson	January 1, 2024-December 31, 2024
Veya Cummings	Secretary	January 1, 2024-December 31, 2024

<u>2025 Board Officers</u>	<u>Officer Position</u>	<u>Term</u>
Vacant	Chairperson	January 1, 2025-December 31, 2025
Vacant	Vice Chairperson	January 1, 2025-December 31, 2025
Vacant	Secretary	January 1, 2025-December 31, 2025

According to Board Policy No. 4060.1, the Chairperson is limited to two consecutive one-year terms not to exceed two years total. The positions of Vice Chairperson and Secretary serve 1-year terms. All three positions are up for election on December 12, 2024.

Recommendation

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

Board Committee Assignments

2025 Board Committee assignments will be made by the Chairperson at the January 9, 2025 regular board meeting.

North Highlands Recreation and Park District

Board Agenda

To: Crystal Harding, Chairperson
Board of Directors

From: Scott Graham, Administrator

Date: December 12, 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

This topic was brought to the Board for discussion and action to keep or discontinue Zoom access for Board and Committee meetings during the November 14 meeting. However, with a quorum of three present, a vote to consider a motion must be unanimous. The vote on this matter was 2-1 in favor of discontinuing Zoom access. Staff is presenting this matter again with new information on security measure other agencies are using to address added security measures in the response to interruptions to the Zoom feed impacting the Board's ability to consider motions and vote while the Zoom feed is down. Staff reached out to four special districts in Sacramento County as well as soliciting feedback from special districts around the state to identify potential safety protocols being used by other agencies. Here is a summary of those discussions:

- Two local agencies have discontinued Zoom access for Board meetings.
- Two local agencies offer the Zoom option without additional security measures with no adverse experience to date.
- One agency in Northern California uses the Zoom Webinar mode to stream meetings. It allows for more control with participants who wish to comment, but should the Zoom feed be lost, restrictions on Board action still exist.
- Two other agencies offer a streaming option to their YouTube channels (NHRPD also has a YouTube channel). Neither agency allows public comments, which allows them to conduct the meetings with no restrictions if the feed is lost.

Recommendation

The Board can consider the following options:

1. Continue Full Zoom Access as currently offered, with or without a change in streaming options (i.e. Webinar vs. Meeting mode, streaming on other platforms).
2. Limit Zoom Access
 - Offer Zoom selectively for specific meetings based on agenda content (presentations or recognitions involving those who cannot attend in person).
 - Offer a virtual link without public comments or interaction.
3. Discontinue Zoom Access

Memorandum

Date: December 12, 2024

To: Board of Directors

From: Gavin Ralphs, District General Counsel

Subject: De La Luz Salcedo De Mora Claim Documents

Recommended Action: Deny the claim and authorize the District Administrator to mail notice of such denial to the claimant.

Discussion: The District received the attached claim from an attorney representing Maria De La Luz Salcedo De Mora. De La Luz Salcedo De Mora's claim pertains to a trip and fall incident that allegedly took place at Strizek Park.

District staff provided the claim to the California Association for Park and Recreation Indemnity ("CAPRI"), the joint powers authority that provides claim oversight and litigation management for the District. CAPRI has reviewed the claim documents and recommends that the District reject the claim.

District General Counsel has reviewed CAPRI's findings and recommends that the Board of Directors reject the claim and authorize the District Administrator to mail notice of such denial to the claimant.



MESSRELIAN LAW
ATTORNEYS AT LAW

500 N. Central Avenue, Suite 840
Glendale, California 91203
Tel: (818) 484-6531
Fax: (818) 956-1983

VIA U.S. MAIL

North Highlands Recreation and Park District
6040 Watt Avenue
North Highlands, CA 95660

October 29, 2024
Received 11/1/24
Scott Brham
Admin - Administrator

RE: MARIA DE LA LUZ SALCEDO DE MORA – CLAIM FOR DAMAGES

DATE OF LOSS: 7/17/2024

To Whom It May Concern:

Please allow this correspondence to confirm that the above-named firm has been retained to represent Maria De La Luz Salcedo De Mora (“Claimant”) in regard to personal injuries sustained as a result of a July 17, 2024 personal injury incident at Strizek Park located at 3811 Stephen Dr., North Highlands, CA 95660.

Please direct all further communication regarding this serious matter to my office and do not attempt to contact my client upon receipt of this correspondence.

I am hereby giving you notice that a claim and/or complaint will be filed against you within the time period required by law. Please forward this notice to your insurance carrier(s) and legal counsel immediately. Please ask your insurance carrier(s) and/or legal counsel to contact my office as soon as possible. At this moment, I am asking that you furnish my office with a complete copy of your insurance policy as well as any video surveillance of the incident.

Since I was not able to locate an actual “Claim Form” for damages against North Highlands Recreation and Park District, I have provided further information below per Government Code Section 910.2. This correspondence shall serve as a formal notice to North Highlands Recreation and Park District of a claim for personal injury pursuant to the California Tort Claims Act.

1. Name of Claimant: MARIA DE LA LUZ SALCEDO DE MORA
2. Home Telephone: [REDACTED]
Business Telephone: None
3. Address of Claimant: [REDACTED]
4. Name and Address where you wish notices or communications to be sent: c/o
Messrelian Law Inc., Harout Messrelian, Esq., 500 N. Central Ave., Suite 840, Glendale,
CA 91203, 818-484-6531
5. Claimant’s Date of Birth: [REDACTED]



MESSRELIAN LAW
ATTORNEYS AT LAW

500 N. Central Avenue, Suite 840
Glendale, California 91203
Tel: (818) 484-6531
Fax: (818) 956-1983

6. Date when damage occurred: 7/17/2024

7. Where did damage or injury occur? At Strizek Park, 3811 Stephen Dr., North Highlands, CA 95660

8. Location of incident: Strizek Park, information above

9. Describe how damage or injury occurred:

On July 17, 2024, Claimant was walking in the park when she tripped and fell due to a dangerous condition on the ground in the form of an uplift on the concrete along with a dip/depression, which constituted a tripping hazard. Photos of the location of the incident are attached hereto as "Exhibit A".

Claimant suffered injuries to her left shoulder and a broken right elbow and was treated at Kaiser Permanente located at 1600 Eureka Rd., Roseville, CA 95661.

10. Why do you believe the North Highlands Recreation and Park District is responsible?

North Highlands Recreation and Park District failed to maintain its premises in a reasonably safe condition for members of the public, including Claimant, and violated Government Code sections 815.2 and 820 as well as Government Code section 835.

11. Names of all District employees involved in this injury or damage: Exact names unknown at this time, however, they would be employees of the North Highlands Recreation and Park District.

12. Witnesses to injury or damage. List all persons. with addresses and phone numbers. known to have information:

Individual named Maria Vargas was a witness, contact information pending.

Hospitals: Kaiser Permanente – Roseville Medical Center, 1600 Eureka Rd., Roseville, CA 95661

13. Total dollar amount of Claim: Unknown at this time and pending; however, Claimant’s claim amount will be more than \$35,000 for Claimant’s injuries, medical bills, and emotional distress/mental anguish/pain and suffering due to the injury incident

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MESSRELIAN LAW
ATTORNEYS AT LAW

500 N. Central Avenue, Suite 840
Glendale, California 91203
Tel: (818) 484-6531
Fax: (818) 956-1983

14. Signature of Claimant or person filing on his/her behalf, (give relationship to claimant):

 _____, Attorney for Claimant

15. Print or type name of person listed above: HAROUT MESSRELIAN, ESQ.

Date: October 29, 2024

Furthermore, the purpose of this letter is to also **formally demand the preservation of evidence** related to the above-referenced matter.

Please be advised that you are under a legal duty to maintain, preserve, retain, protect and not destroy any and all documents and data, both electronic and hard copy relating to the above-referenced incident, including but not limited to, any and all incident reports concerning the above-mentioned incident, any and all witness statements in connection with the above-mentioned incident, any and all photos or video surveillance footage of the above-mentioned incident, any and all reports of dangerous conditions at Strizek Park for a period of 5 years before the incident to the present time, and any and all maintenance/repair records for any maintenance or repair work done at Strizek Park for a period of 5 years before the incident to the present time.

For purposes of this notice, electronic data or electronic evidence shall include, but not be limited to, all text files (including word processing documents), e-mail files and information concerning e-mail files, telephone logs, computer system activity logs, offline storage or information stored on removable media or storage media, information contained on laptops or other portable devices, and back up files containing electronic data or electronic evidence.

It is well-established jurisprudence that a party to a lawsuit has a duty to preserve evidence that is potentially relevant to litigation. As such, it is important for you to understand that this duty extends to electronically stored information, including information on social media websites. If you fail to properly secure and preserve these important pieces of evidence, it will give rise to the legal presumption that the evidence would have been harmful to your side of the case. *See California Evidence Code* Section 413; *Cedars Sinai Med. Ctr. v. Sup. Ct. (Bowyer)* (1998) 18 C4th 1, 11-12; CACI 204; *see also* BAJI 2.03. If you fail to preserve and maintain this evidence, we will seek any sanctions available under the law. *See Cedars Sinai Med. Ctr. v. Sup.Ct. (Bowyer)* (1998) 18 C4th 1, 12; *Williams v. Russ* (2008) 167 CA4th 1215, 1227. The destruction, alteration, or loss of any evidence related to this matter constitutes a spoliation of evidence under California Law. The willful destruction of evidence is subject to monetary sanctions, contempt sanctions, issue sanctions, evidence sanctions, and terminating sanctions as well as criminal penalties pursuant to *California Evidence Code* section 413, *California Code of Civil Procedure* section 2023.030, and *California Penal Code* section 135.



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Adequate preservation of electronic evidence requires more than simply refraining from efforts to destroy or dispose of such evidence. You must also intervene to prevent loss due to routine operations and employ proper techniques to safeguard all such evidence. With regard to documents, tangible things, and electronic evidence that are created or come into your custody, possession, or control subsequent to the date of delivery of this letter, potentially relevant evidence is to be preserved.

Additionally, please be further advised that we retain and preserve all rights to add additional defendants upon further investigation.

Thank you very much for your attention to this serious matter. Please have your attorney contact me to provide insurance information, to discuss preservation of evidence, and to discuss the matter generally.

Very Truly Yours,



Harout Messrelian, Esq.

EXHIBIT A



