

## NORTH HIGHLANDS RECREATION AND PARK DISTRICT

Regular Meeting of the Board of Directors  
January 12, 2023, 6:30 p.m. – District Office – Regular Meeting  
6040 Watt Avenue, North Highlands, Ca 95660  
Phone: (916) 332-7440  
WWW.NHRPD.ORG

1. **CALL MEETING TO ORDER**
2. **APPROVAL OF MINUTES**
  - A. Minutes December 8, 2022
3. **CHAIRPERSON'S REPORT**
4. **COMMENTS FROM BOARD MEMBERS**
5. **REPORTS FROM STANDING COMMITTEES:**

**Budget, Finance & Audit:** Chairperson Beau Reynolds; Member  
**Facility Development:** Chairperson Crystal Harding; Member Veya Cummings  
**Personnel and Policy:** Chairperson ; Member Crystal Harding  
**Programs, Fees, and Charges:** Chairperson Veya Cummings; Member Beau Reynolds
6. **ADMINISTRATOR'S REPORT**
  - A. Annual Parcel Tax Report for Elverta Park Cherry Blossom Community Facilities District (CFD) No. 2016-01 – Fiscal Year July 1, 2021 – June 30, 2022.
  - B. Park and Facility Maintenance Report
  - C. Recreation Report
7. **CORRESPONDENCE**
  - A. Letter dated December 19, 2022 from José C. Henriquez, Executive Office, of Sacramento Local Agency Formation Commission (LAFCo) re: Nominations for Membership on Special District Advisory Committee (SDAC). Under new Business
8. **COMMENTS AND REPORTS FROM CITIZENS AND ORGANIZATIONS**

Matters under the jurisdiction of the Board of Directors, and not on the posted agenda, may be addressed by the general public at this time. The public may address the Board on each agenda item during the Board's consideration of the item. In order to speak, the speaker must complete and submit a public comment card. The cards are available on a table to the rear of the Boardroom. The card should be handed to the Secretary of the Board. The Chairperson of the Board may use his or her discretion in waiving this policy. The Board of Directors limits testimony on matters not on the agenda to three minutes per person and not more than fifteen minutes for a particular subject. Except for public hearings, comments from the public shall not be received until after completion of Board Discussion and deliberation, and just before final action or completion of the agenda item. The Board of Directors cannot take action on any unscheduled matter.

**9. UNFINISHED BUSINESS**

A. Master Plan Update  
Board discussion, no action required.

B. Sierra Creek Park Design Update  
Board discussion, no action required.

**10. NEW BUSINESS**

A. Appointment of Board Committees for 2023 Calendar Year  
Board Chairperson to appoint members to the board committees’.

B. Board Agenda Change Recommendations  
Board discussion/action to approve all staff recommendations regarding agenda related recommendations as noted in this report.

C. Maintenance Worker Salary Survey and Proposed Salary Adjustment  
Board discussion/action to approve staff recommendations authorizing a salary adjustment to the district’s five (5) maintenance workers (MW and MWII) reflecting a salary and benefit adjustment of 8% effective February 1, 2023.

D. Mid-Year District and Budget Report and Approval of Resolution #621 – Mid-Year Budget Transfer Request  
Board discussion/action to approve staff recommendations to approve Resolution #621 – the transfer of \$135,848 from the Contingency Fund to cover the cost of the additional services, equipment and staffing as described in the staff report.

E. Sacramento Local Agency Formation Commission (LAFCo) re: Nominations for Membership on Special District Advisory Committee (SDAC).  
Board discussion/action in nominating for Special District Advisory Committee Office “B” for a full two-year terms (1/23-12/24) on the committee and Office “A” will serve the remainder of the two year term that expires on December 2023.

**11. PAYMENT OF THE BILLS**

Board Members’ opportunity to ask questions or get clarification on the bills. Board action to ratify payment of the bills.

**12. ADJOURNMENT**

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

The next regular meeting of the Board of Directors will be on February 9, 2023 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands, CA

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

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

**BOARD MEETING MINUTES**

**REGULAR MEETING OF THE BOARD OF DIRECTORS**

Date: December 8, 2022

Time: 6:30 p.m. – Regular Meeting

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

Member Present: Patrick Williams, Beau Reynolds, Crystal Harding, Veya Cummings, Joanna McVay (Mr. Reynolds arrived at 6:32pm).

Members Absent:

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

Guests Present: None

**CALL MEETING TO ORDER:**

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

**APPROVAL OF MINUTES:**

**12/1/22**

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

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

B. New Board Member: Oath of Office

Administrator Larry Mazzuca gave the oath of office to the two Board Members, Patrick Williams, and Joanna McVay.

**CHAIRPERSON'S REPORT:**

Chairperson Williams reported that former Board Member Vladimir Valin could not make it to tonight's board meeting.

Chairperson Williams stated that if board members need additional board shirts to contact Park Superintendent Graham sizes and colors.

## **COMMENTS FROM BOARD MEMBERS:**

Board Member Reynolds stated Happy Holidays to everyone.

Board Member McVay wanted to fire off some kudos to Administrative Service Manager Terri Kollorz, she has come a long way. She has my up most respect and admiration on how far she has come and how knowledgeable she is, and she appreciates how she puts the packets together.

Board Member Harding stated that she is having a blast at adult volleyball. Her team is signed-up for the winter season which started last Monday. She stated that they did great the first game, but they have gone back to normal.

Board Member Harding stated that she and her partner had a great time at paint night.

Board Member Harding stated that she excited for the year to come with all the new events and programs.

Board Member Cummings stated that she excited for this weekend event.

## **REPORTS FROM STANDING COMMITTEES:**

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

**Facility Development:** Chairperson Crystal Harding; Member Veya Cummings

**Personnel and Policy:** Chairperson Vladimir Valin; Member Crystal Harding

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

## **ADMINISTRATOR'S REPORT:**

Administrator Mazzuca reviewed his Sierra Creek Park Design update task schedule. He stated that the Board Members will be getting a standing report every month on the progress for the Sierra Creek Park Design.

Administrator Mazzuca discussed and went over his Park and Recreation Facility Master Plan Report and timetable schedule, he stated that the Board Members will be getting a standing report every month on the progress for the Master Plan.

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

- Scott reported on ADA Transition Plan, who the District contracted with DAC, he stated that the District received the draft report with a summary and the park by park break down on what their inspectors found.

### **Oral Report by Recreation Superintendent Rachel Robertson:**

- Rachel wanted to thank everyone for donating to the holiday events, Holiday Extravaganza & Tree Lighting, Breakfast with Santa and Rock Around North Highlands.
  - Bel Air \$30 gift card
  - Raley's \$50 gift card
  - Cal Expo Light Show – Imaginarium – Tickets for four people
  - Ethan Mayberry – 2 Imaginarium tickets and 4 wrist bands
  - Downtown Sacramento Ice Rink – Four tickets
  - 3 different Starbucks – serving 50 people
  - East Sac Rotary Club 10 Breakfast with Santa Tickets
  - Pat Williams 13 Breakfast with Santa Tickets
  - Food Maxx - \$50 gift card
  - Grocery Outlet – candy cane donations

**CORRESPONDENCE:**

None

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

None

**UNFINISHED BUSINESS**

None

**NEW BUSINESS**

A. 2023 Board of Director Officer Elections Calendar Year

Administrator Mazzuca went over his report for 2023 Board of Director Officer Elections and Board Policy #4060.1 which states that the term of Chairperson is limited to two-consecutive one year terms and not exceed two years total. This would leave Board Member Williams to serve out his second year as Chairperson and leave both the Vice Chairperson and Secretary positions up for election.

Chairperson Williams nominated Board Member Crystal Harding for Vice Chairperson; Board Member McVay seconded it.

**12/2/22**

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

Chairperson Williams nominated Board Member Veya Cummings for Secretary; Board Member McVay Second it.

**12/3/22**

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

B. District Full-time Employee Compensation adjustment Request

Administrator Mazzuca reviewed District Full-time Employee Compensation Adjustment Request report.

**12/4/22**

Motion by Board Member Cummings, seconded by Board Member McVay, that the Board of Directors direct staff to prepare a recommendation to adjust the current salaries for full-time Maintenance Workers as part to the January 12, 2023 regular board meeting; and, that the Board of Directors request that staff prepare future salary adjustments for all full-time employees as part of the FY2023-2024 budget cycle (July 1, 2023)

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

C. Proposed Board Agenda Formatting Changes

Chairperson Williams reported that he went to different Recreation and Park District Board Meetings to see how they ran their meetings and shared his thoughts on possible changes

Administrator Mazzuca went over his report on the Proposed Board Agenda Formatting Changes. He stated that he will bring back to the next board meeting an idea of what agenda would look like.

D. District Audit Year-Ended June 30, 2022

Administrator Mazzuca and Budget, Finance & Audit Chairperson Reynolds reported on the District Audit Year-Ended June 30, 2022.

**12/5/21**

Motion by Board Member Reynolds seconded by Board Member Cummings that the Board of Directors approve the Audit for Year-Ending 2022 as the Final Audit.

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

**PAYMENT OF BILLS**

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

**12/6/22**

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

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

**12/7/22**

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

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

**ADJOURNMENT**

Chairperson Williams adjourned the meeting at 8:24 p.m.

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


The next regular meeting of the Board of Directors will be on January 12, 2023, at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands, CA.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator 

DATE: January 12, 2023

SUBJECT: Annual Parcel Tax Report for Elverta Park Cherry Blossom Community Facilities District (CFD) No. 2016-01 – Fiscal Year July 1, 2021-Jun 30, 2022

**BACKGROUND**

Attached you will find the Annual Parcel Tax Report for Elverta Park Cherry Blossom Park CFD. The report has been prepared by SCI Consulting Group. NHRPD contracts with SCI for the purpose of financing park and recreation services for the Elverta Park Development Project (Cherry Blossom).

**DISCUSSION**

Pursuant to Resolution No. 542 of the North Highlands Recreation and Park District, the district provides the CFD maintenance services and replacement of existing park and recreation facilities for the 3.03 acre Elverta Park parcel and landscaping corridors throughout the Elverta Park development.

The Annual Report summarizes the special tax collection, expenditures and other related data for fiscal year 2021-2022 and summarizes the special tax collection for fiscal year 2022-2023.

This report has been prepared for the district with copies of the report distributed to the Board of Directors. The report is also available to the public should they request a copy.

**RECOMMENDATION**

This is advisory only. No action is required of the Board of Directors.

FY 2021-22

# PARCEL TAX REPORT

**North Highlands Recreation and Park District**

**Elverta Park Cherry Blossom CFD No. 2016-01**

**October 2022**

Prepared By:

**SCIConsultingGroup**

Public Finance Consulting Services

4745 Mangels Boulevard  
Fairfield, California 94534

707.430.4300

[www.sci-cg.com](http://www.sci-cg.com)



## **NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

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### **BOARD OF DIRECTORS**

Patrick Williams – Chairperson  
Beau Reynolds – Vice Chairperson  
Crystal Harding-Jenkins – Director  
Vladimir Valin – Director  
Veya Cummings - Director

### **TAX ADMINISTRATOR**

SCI Consulting Group

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## **EXECUTIVE SUMMARY**

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### **DISTRICT INFORMATION**

In March 2016, the Board of Directors of the North Highlands Recreation and Park District created Community Facilities District (“CFD”) No. 2016-01 (Elverta Park Cherry Blossom) for the purpose of financing park and recreation services for the Elverta Park Development Project (Cherry Blossom).

### **ELECTION INFORMATION**

In May 2016, qualified electors (landowners) approved the levying of special taxes within the territory of Elverta Park Cherry Blossom pursuant to and as described in Resolution No. 542 of the North Highlands Recreation and Park District.

### **USE OF SPECIAL TAX REVENUE**

The types of services to be financed by the CFD shall include the maintenance, servicing and replacement of existing park and recreation facilities for the 3.03-acre Elverta Park parcel and landscape corridors throughout the Elverta Park development and associated incidental expenses.

The Board of Directors has approved a community facilities district (“CFD”) to fund the annual maintenance of the park and landscape corridors. In order to provide ongoing annual maintenance.

“Maintenance,” as used herein, means the furnishing of services and materials for the routine, recurring, and usual work for the improvements for their intended purposes. Maintenance includes, but is not limited to, the repair, removal or replacement of all or any part of any improvements; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste; the cleaning, sandblasting, and painting of walls and other structural improvements to remove or cover graffiti.

“Servicing,” as used herein, means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

# FISCAL YEAR 2021-22 SPECIAL TAX

## SUMMARY

This Special Tax Annual Report (“Annual Report”) covers all assessor parcels of land within the boundaries of the Community Facilities District No. 1 (“CFD 2016-01”) of the North Highlands Recreation and Park District (“District”). The Special Tax attributed to each parcel was computed in accordance with the tax formula as approved by Resolution 571 of the North Highlands Recreation and Park District Board of Directors (“Board”).

This Annual Report summarizes the special tax collection, expenditures and other related data for fiscal year 2021-22 and summarizes the special tax collection for fiscal year 2022-23.

## SPECIAL TAX REVENUES AND EXPENDITURES

There were 225 parcels for which building permits for residential construction were issued as of June 1, 2021. The total annual special tax to be collected within CFD 2016-01 for fiscal year 2021-22 is \$121,891.50. Figure 1 summarizes the current levies for the Special Tax for the CFD 2016-01 and Figure 2 is specific to Fiscal Year 2021-22.

**Figure 1: Summary of Special Tax Collection by Year**

Fiscal Year	District Parcels	Taxable Parcels	Non-Taxable Parcels	Parcel Tax Rate	Total Tax Revenue	Total Tax Received
2021-22	225	225	-	\$541.74	\$ 121,892	\$ 121,892
2020-21	225	223	2	\$531.12	\$ 118,440	\$ 118,579
2019-20	225	176	49	\$518.42	\$ 91,242	\$ 91,548
2018-19	225	127	98	\$496.14	\$ 63,010	\$ 62,573

**Figure 2: Special Tax Collection for Fiscal Year 2021-22**

Elverta Park Cherry Blossom CFD 2016-01	
<b>Parcels</b>	
Developed	225
Non-Assessable	15
<b>Total Parcels</b>	<b>240</b>
<b>Special Tax Rate for Property Type</b>	
Residential	\$ 121,892
Non-Assessable	\$ -
<b>Total Annual Tax</b>	<b>\$ 121,892</b>

Figure 3 provides the Special Tax levy expenditures of fiscal year 2021-22 levies.

**FIGURE 3: SUMMARY OF SPECIAL TAX EXPENDITURES**

Elverta Park Cherry Blossom CFD 2016-01		
<b>Revenues</b>		
Carry Over Unreserved Fund Balance	\$	61,910
Special Tax	\$	121,892
Interest Income	\$	346
<b>Total</b>	<b>\$</b>	<b>184,148</b>
<b>Expenses</b>		
Salaries/Benefits	\$	60,438
Rents & Leases	\$	500
Maintenance	\$	3,612
Supplies	\$	2,850
Utilities	\$	26,100
Administration Services	\$	10,263
Contingency/Reserve	\$	80,385
<b>Total</b>	<b>\$</b>	<b>184,148</b>
<b>Ending Balance</b>	<b>\$</b>	<b>0</b>

**DELINQUENCIES**

The District participates in the “Teeter Plan” with the County of Sacramento whereby the County pays all delinquent parcel taxes to the District and in return the County institutes collection proceedings and, when collected, keeps all delinquent payments with interest and penalties. This plan allows the District to maintain reliable parcel tax revenues and reduces the cost of collection. The contract to include in the Teeter Plan is at the option of the County. It is not anticipated the County will discontinue the Teeter Plan unless the level of delinquencies becomes excessive. The Special Tax delinquencies were 0.45% for fiscal year 2021-22 which is below the Teeter Plan upper threshold limit of 4% and therefore, should continue to be closely monitored.

**FIGURE 4: DELINQUENCIES**

Delinquency	
Fiscal Year 2021-2022	
Total Taxable Parcels	225
Number of Delinquent Parcels	1
Total Special Tax Levied	\$ 121,892
Total Amount Paid	\$ 121,350
Total Special Taxes Delinquent	\$ 542
Percent of Special Tax Delinquent	0.45%

## RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982, as amended, applicable to the land in the North Highlands Recreation and Park District (the "District") Community Facilities District No. 2016-01 (Elverta Park Cherry Blossom) (the "CFD") shall be levied and collected according to the tax liability determined by the District through the application of the appropriate amount or rate, as shown below.

### CLASSIFICATION OF PARCELS

Each Fiscal Year, using the definitions above and the Parcel records of the County Assessor's Secured Tax Roll of July 1, the District shall cause each Parcel of land in the CFD to be classified as Developed Property, Undeveloped Property, or Tax-Exempt Property. The District shall cause all Developed Property to be further classified as Developed Residential and Other Developed Property.

### ASSIGNMENT OF MAXIMUM SPECIAL TAX

Each Fiscal Year, the Base Year Maximum Tax shown below shall be escalated as specified in Section C, Annual Adjustment of Maximum Special Tax, to determine the Maximum Special Tax for the upcoming Fiscal Year for each Land Use Classification.

Land Use Classification	Base Year Maximum Tax
Developed Residential	\$ 465.54 per residential unit
Other Developed	\$ 3,099.02 per acre
Undeveloped Property	Non-applicable
Tax-Exempt Property	Non-applicable

### ANNUAL ADJUSTMENT OF MAXIMUM SPECIAL TAX

Beginning in December 2016 and each December thereafter, the Maximum Special Tax shall be adjusted each fiscal year in an amount equal to the percentage increase during the preceding year in the Consumer Price Index for All Urban Consumers in the San Francisco-Oakland-San Jose metropolitan area (CPI-U), as published by the U.S. Department of Labor, Bureau of Labor Statistics, or if this index ceases publication, an equivalent index.

Each annual adjustment of the Maximum Special Tax shall become effective for the following Fiscal Year.

North Highlands Recreation & Park District Cherry Blossom Park CFD 2016-01				
SF Area CPI History (Dec to Dec)		Fiscal Year	CPI used	actual asmt RATE/SFE used (rounded down)
1st year		FY 16-17		<b>\$465.54</b>
Dec-16	3.53%	FY 17-18	3.53%	<b>\$481.96</b>
Dec-17	2.94%	FY 18-19	2.94%	<b>\$496.14</b>
Dec-18	4.49%	FY 19-20	4.49%	<b>\$518.42</b>
Dec-19	2.45%	FY 20-21	2.45%	<b>\$531.12</b>
Dec-20	2.00%	FY 21-22	2.00%	<b>\$541.74</b>

### **DETERMINATION OF THE ANNUAL SPECIAL TAX**

Commencing with the Base Year, and for each subsequent Fiscal Year, the Board shall determine the Special Tax Requirement and shall levy the Annual Special Tax on each Assessor's Parcel of Developed Property at up to one hundred percent of the applicable Maximum Special Tax to fund the Special Tax Requirement.

The Board shall not levy an Annual Special Tax on:

1. Undeveloped Property
2. Tax- Exempt Property

Any Developed Property for which a Building Permit has been approved and recorded prior to June 30, 2018 shall not be subject to the Special Tax.

Under no circumstances will the Annual Special tax levied against any Assessor's Parcel of Developed Property increase by more than 10% as a consequence of delinquency or default by the owner of any other Assessor's Parcel within the CFD.

Subject to the foregoing, the amount of Annual Special Tax levied upon any Developed Property in any Fiscal Year shall not exceed the Maximum Special Tax for such Fiscal Year as computed herein.

### **DURATION OF THE SPECIAL TAX**

Assessor's Parcels in the CFD shall remain subject to the Special Tax in perpetuity. If the Special Tax ceases to be levied, the District or its designee shall direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished.



## **ADMINISTRATIVE REQUIREMENTS**

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### **LEVY AND COLLECTION**

The Parcel Tax is collected by the Sacramento County Treasurer-Tax Collector at the same time and in the same manner and is subject to the same penalties as ad valorem property taxes. Unpaid taxes bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid.

The collection of the Parcel Tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

“Parcel of taxable real property” is defined as any unit of real property in the District that receives a separate tax bill for ad valorem property taxes from the Sacramento County Treasurer-Tax Collector’s Office. All property which is otherwise exempt from or on which no ad valorem property taxes are levied in any year shall also be exempt from the parcel tax in such year.

### **CONTIGUOUS PARCELS**

Multiple parcels which are contiguous, under common ownership, contain a single-family residence, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the parcel tax.

### **APPEALS AND INTERPRETATION**

Any taxpayer claiming the amount or application of the Special Tax is in error may file a notice with the District appealing the levy of the Special Tax. The Chairman of the Board of Directors (“BOD”) or designee shall review the appeal promptly and, if necessary, meet with the applicant and decide the appeal. If the findings of the Chairman or designee verify the tax should be modified or changed, the special tax levy shall be corrected and, if appropriate, a refund shall be granted. Any dispute over the decision of the Chairman or designee shall be referred to the BOD, and the decision of the BOD shall be final. Interpretation may be made by Resolution of the Board for purposes of clarifying any vagueness or uncertainty as it relates to the application of the special tax rate, or application of the method of apportionment, or the classification of properties or any definition applicable to CFD No. 2016-01.

### **PUBLIC INFORMATION**

Taxpayers and other interested persons can obtain information regarding the parcel tax by contacting the District’s parcel tax levy administrator, SCI Consulting Group at (707) 430-4300 or (800) 273-5167. SCI Consulting Group’s toll free property-owner inquiry line is also included with property tax bills.

### **AUDITOR FILING AND REPORTING**

Parcel Tax levies for the upcoming fiscal year must be filed with the Sacramento County tax collector by August 10. The parcel tax levies have been submitted and confirmed for the fiscal year 2022-23. After submission of the Parcel Tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills which typically occurs in October. The Parcel Tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

## 2022-23 PARCEL TAX ROLL

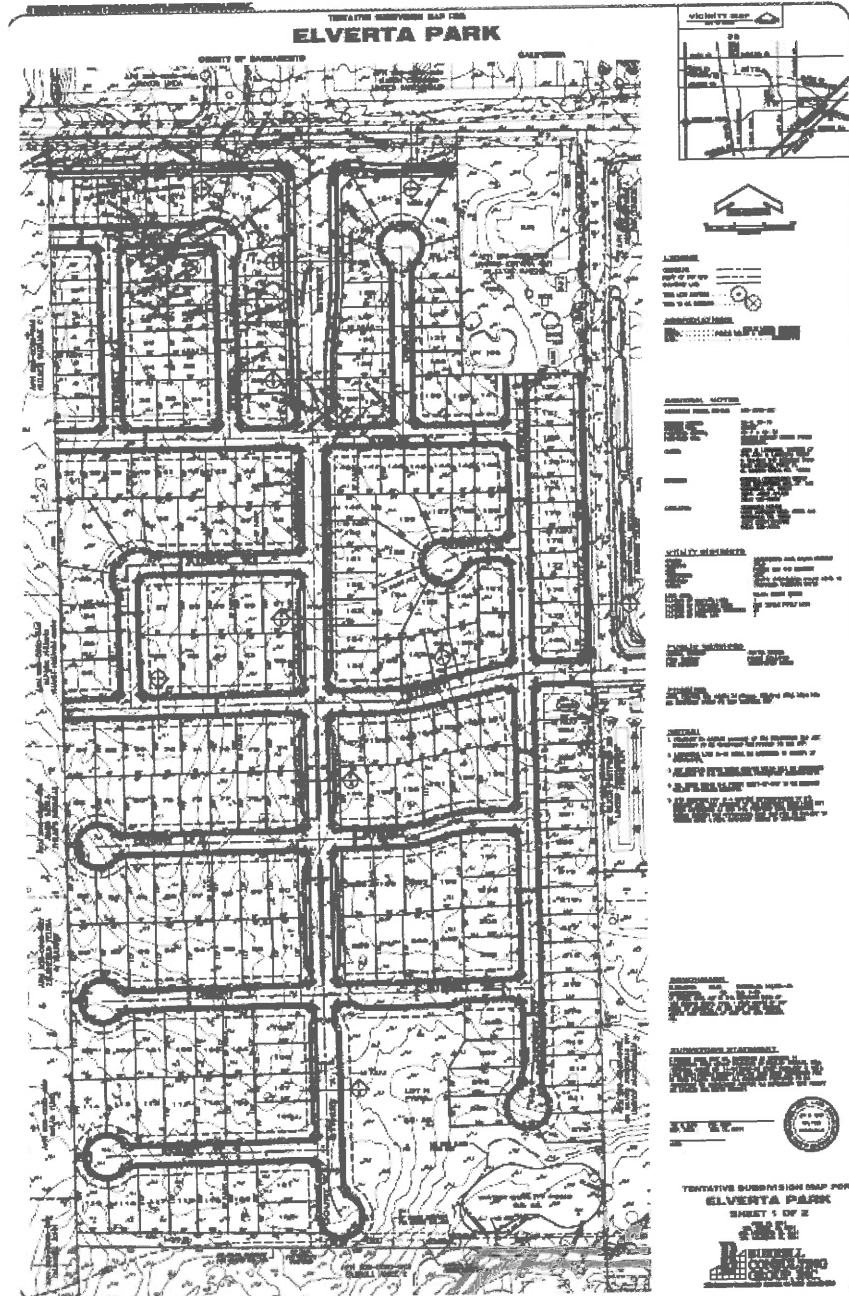
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The Tax roll listing the fiscal year 2022-23 Parcel Tax for all Assessors' Parcels of land within the boundaries of the North Highlands Recreation and Park District is attached as Exhibit B. Each lot or parcel listed on the Tax Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

There were 225 taxable parcels in the District as of June 30, 2022. The total annual special tax to be collected within the District for fiscal year 2022-23 is \$127,062.

# EXHIBIT A - DISTRICT BOUNDARY DIAGRAM

The Elverta Park Development ("Project") currently has a map for a 225 lot residential development within the North Highland Recreation and Park District, District Manager's office located at 2850 Elverta Road, Antelope. Approximately 1.2 acres of landscape corridors and a 3-acre park are planned to be built within the Development; all of which will be maintained by the District.





North Highlands Recreation and Park District,  
North Highlands Recreation and Park District CFD  
Tax Roll FY 2022-23

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	\$FE Units	Tax	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	\$FE Units	Tax
20320900140000	PETRUSHENKO MA	2798 NAPOLEON	CFD	1	\$564.73						
20321100290000	PEYTON STEPHEN	7886 LITTLE PL	CFD	1	\$564.73						
20320900360000	PHOTHISANE ACK	2806 RAINIER WA	CFD	1	\$564.73						
20321300230000	POPOV SERGEY Y	2769 CHRISTALI	CFD	1	\$564.73						
20321100210000	ROUDEL SASHIG	7869 SWEET ANN	CFD	1	\$564.73						
20320900790000	PRASAD DENNIS/	2827 BALATON C	CFD	1	\$564.73						
20320900390000	PRASAD HIRDESH	7994 LAPIN WAY	CFD	1	\$564.73						
20320900460000	PRDGHAK VITALI	7952 BING DR	CFD	1	\$564.73						
20320900720000	RAINA JURIMIR	2824 BALATON C	CFD	1	\$564.73						
20321100270000	RAMZAN FAIZAM	7878 SWEET ANN	CFD	1	\$564.73						
20321300040000	RAYBON ROCKY D	2783 KORDIA CT	CFD	1	\$564.73						
20320900420000	REGULACION DE	7982 LAPIN WAY	CFD	1	\$564.73						
20321002200000	RESHETKIN ELIZ	2830 NAPOLEON	CFD	1	\$564.73						
20320900020000	REZNIKOV ARTUR	2779 NAPOLEON	CFD	1	\$564.73						
20320900320000	ROBERTS ERIC/M	2795 KIRSCH DR	CFD	1	\$564.73						
20321200020000	ROBINSON MARY	2797 CHELAN CT	CFD	1	\$564.73						
20320900490000	ROSELL FAMILY	7944 BING DR	CFD	1	\$564.73						
20320900290000	ROTELLA SERAFI	2789 RAINIER WA	CFD	1	\$564.73						
20321000040000	ROTHLEY MAXUE	7979 SKEENA CT	CFD	1	\$564.73						
20320900740000	RUIZ RAFAELAR	2816 BALATON C	CFD	1	\$564.73						
20321300080000	RUSSELL JOHN R	2767 KORDIA CT	CFD	1	\$564.73						
20321200070000	SAINI MANDEEP	2777 CHELAN CT	CFD	1	\$564.73						
20321300260000	SAMPSON TODD B	2772 CHRISTALI	CFD	1	\$564.73						
20320900390000	SANDHU HARMONI	2782 KIRSCH DR	CFD	1	\$564.73						
20320900760000	SANTOS MARISTE	2816 BALATON C	CFD	1	\$564.73						
20320900120000	SENCHYLO TATYA	2790 NAPOLEON	CFD	1	\$564.73						
20321300150000	SHARAN NAVNEEL	7875 BING DR	CFD	1	\$564.73						
20320900260000	SHIRZAI SHAFIU	2789 RAINIER WA	CFD	1	\$564.73						
20320900040000	SIDORCHUK ROMA	2787 NAPOLEON	CFD	1	\$564.73						
20320900610000	SINGH INDERJIT	2818 KIRSCH DR	CFD	1	\$564.73						
20320900240000	SINGH JASMINDE	2761 MARASCHIN	CFD	1	\$564.73						
20320900530000	SINGH SALESHNI	2816 KIRSCH DR	CFD	1	\$564.73						
20320900600000	SINGH SURJEET/	2822 KIRSCH DR	CFD	1	\$564.73						
20320900300000	SONG BOWEN	2806 RAINIER WA	CFD	1	\$564.73						
20320900210000	STEPHENS JAMES	2769 RAINIER WA	CFD	1	\$564.73						
20321300030000	STEPHENS MICHE	2787 KORDIA CT	CFD	1	\$564.73						
20321000140000	STIMSON MICHAEL	7984 SKEENA CT	CFD	1	\$564.73						
20321000160000	STORY JUSTIN M	7976 SKEENA CT	CFD	1	\$564.73						
20321100300000	TAYLOR ANDREW	7890 LITTLE PL	CFD	1	\$564.73						
20320900210000	THOMAS BARBARA	2773 MARASCHIN	CFD	1	\$564.73						
20320900380000	THOR PATRICK	2798 RAINIER WA	CFD	1	\$564.73						
20321000090000	THURMAN BRIDGI	7996 SKEENA CT	CFD	1	\$564.73						
20321100200000	TKACH VOLODYMY	7873 SWEET ANN	CFD	1	\$564.73						
20321300300000	TOM DIANAHALS	2788 CHRISTALI	CFD	1	\$564.73						
20320900180000	TRIVINO MARIA	2785 MARASCHIN	CFD	1	\$564.73						
20321300110000	TRUONG PENNY E	2778 KORDIA CT	CFD	1	\$564.73						
20321100140000	TURK CHRISTINA	2816 MORELLO W	CFD	1	\$564.73						
20320900290000	TURNBULL JENNI	2773 RAINIER WA	CFD	1	\$564.73						
20321300060000	TURNER LYNDESEY	2779 KORDIA CT	CFD	1	\$564.73						
20321000230000	VARGAS ALMIN V	2818 NAPOLEON	CFD	1	\$564.73						
20321200010000	VEGA ALFREDDO D	2801 CHELAN CT	CFD	1	\$564.73						
20321000080000	VELICHKO ALEKS	7996 SKEENA CT	CFD	1	\$564.73						
20320900470000	VENIAMIN VASHC	7948 BING DR	CFD	1	\$564.73						
20321300160000	VO LINH THI MY	7871 BING DR	CFD	1	\$564.73						
20320900690000	WADE BARBARA A	2826 KIRSCH DR	CFD	1	\$564.73						
20321200140000	WAHBE KAMALISA	2794 CHELAN CT	CFD	1	\$564.73						
20321200030000	WAHBE KAMALISA	2793 CHELAN CT	CFD	1	\$564.73						
20321300060000	WALLICK MAEGEN	2775 KORDIA CT	CFD	1	\$564.73						
20320900430000	WARD MEDINA HE	7978 LAPIN WAY	CFD	1	\$564.73						
20320900670000	WARWICK ELIZAB	7930 LITTLE PL	CFD	1	\$564.73						
20321300310000	WENG CHING YUA	7859 BING DR	CFD	1	\$564.73						
20320900290000	WHITE MAYA D/T	2782 MARASCHIN	CFD	1	\$564.73						
20321100060000	WILLIAMS BETTY	7874 SWEET ANN	CFD	1	\$564.73						
20320900660000	WILLIAMS HEATH	7922 LITTLE PL	CFD	1	\$564.73						
20320900490000	WILSON BUSTER	7940 BING DR	CFD	1	\$564.73						
20321300320000	WILSON NICKOLA	7856 BING DR	CFD	1	\$564.73						
20320900160000	YACHOUSH ALIRE	2793 MARASCHIN	CFD	1	\$564.73						
20321100110000	ZARAZUA DINA M	2814 TARTARIAN	CFD	1	\$564.73						
20321100360000	ZINNER GEORGE	7910 LITTLE PL	CFD	1	\$564.73						

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD OF DIRECTORS MEETING

To: Larry Mazzuca, District Administrator  
From: Scott Graham, Parks and Facilities Superintendent  
Date: January 12, 2023  
Subject: Park/Maintenance Report

PARK MAINTENANCE UPDATE:

- Weekly mowing edging, trimming and blowing of all District parks and facilities as needed.
- Supported the recreation division by delivering and returning decorations and supplies for the annual holiday event, as well as the Christmas tree used for the event.
- Completed leaf removal from Ruth Inman, Sierra Creek, Ridgepoint, and Strizek parks.
- At Cherry Blossom Park and the Elverta Park landscaped areas planting beds were trimmed and edged and leaves were vacuumed and removed. This was followed by multiple trips to the County Landfill to properly dispose of the green waste.
- Replacement swing seats were installed at Larchmont Park. Unfortunately, the same vandalism that required new seats is still happening.
- At Freedom Park, the rubber surface under the climbing rock play structure was removed and replaced with a new drop surface. The old surface had worn spots due to heavy use. The new surface material should last 10 to 15 years with proper maintenance (see photos on next page).

FACILITY MAINTENANCE UPDATE:

- Ceiling tiles were replaced in the Community Center as needed.
- Exterior and interior lights were either repaired or replaced in and around the Community Center.
- The tile floor at the Community Center was scrubbed, waxed and buffed. This project is completed twice annually to keep the floor in top shape.

INCIDENT/ACCIDENT REPORT UPDATE:

- No reports were submitted in December.

## PARK MAINTENANCE SUPERVISOR RECRUITMENT UPDATE

On December 16, eight candidates were interviewed for the open Park Maintenance Supervisor position by Superintendent Graham and Park Maintenance Supervisor Portela. After ranking all candidates, three were invited back for a second interview on December 20 with Administrator Mazzuca and Superintendent Graham. Next will come reference checks, a fingerprint background check and a pre-employment physical. Staff anticipates the new supervisor will be on board by the last week in January.

## FREEDOM PARK SURFACE REPAIR PHOTOS



POP TEAM STAT PROGRAM:

Each month the District receives a summary of activity in District parks from the Fulton-El Camino Police Department. The summary report is listed below for your review.

**Monthly activity report for:** North Highlands Park District, **Reporting Period:** 2022-12-01 to 2022-12-31

**Summary of enforcement actions**

	Park Hours:	0
	Drugs:	2
	Weapons:	0
	Alcohol:	0
NTA Issued: <b>9</b>	Animals:	0
	Vehicle Code:	7
	Probation Violation:	0
	Other:	0
	Drugs:	
	Weapons:	
	Assault/Battery:	
Onsite Arrests:	Sex Crimes:	
	Theft:	
	Probation Violation:	
	Other:	
Calls For Service:		1
Parking Citations:		5
Warrant Arrests:		0
DUI Arrests:		0
Stolen Vehicles:		0
Warnings Issued:		6



# NORTH HIGHLANDS RECREATION AND PARK DISTRICT

## BOARD AGENDA

TO: Larry Mazzuca, Administrator  
FROM: Rachel Robertson, Recreation Superintendent  
DATE: January 12, 2023  
SUBJECT: Recreation Division Report

### Youth Programs

- Winter Break Camp had a successful 2-week camp. TRUSD sponsored 20 TR students.
- Participants engaged in winter themed activities, crafts, experiments, and lots of play!
- Elves In Training Cooking Class participants had a blast making snowman popcorn balls, chocolate truffles, and reindeer chow.
- Frozen Science by Mad Science was cancelled due to low registration.
- Staff have hired additional part-time staff for future programming needs specific to our new Before and After School program.
- New staff attended their New Employee Orientation and have already worked holiday events!
- Staff hosted a 2-day staff training to prepare staff for the Before and After School program.
- Staff met with Administrators and Teachers at Dudley Elementary. Additional, staff have been in contact with Nutrition Services and the Paraeducator Examiner.

### Adult Programs

- Adult Volleyball continues on, with a short 2 week break due to the holiday season.
- Unfortunately, the Adult Holiday Paint Night was cancelled due to 0 enrollment.

### Senior Programs

#### Bingo

- Bingo continues to average about 25 – 30 participants.

#### Harvest Time

- Harvest Time averaged about 22 participants.
- Harvest Time hosted their annual Holiday party. Staff provided decorations, sugar cookies, Bingo, and Scrabble games.

#### Senior Movies

- December movies were “Home Alone” and “The Santa Clause”.
- A movie suggestion form has been added at the sign-in for all senior programs.

### Rentals

- Capehart Gym: 8
- Community Center: 3
- Freedom Park: 0 – off season
- Recreation Center: 4

- Ridgepoint Gym: 0

### Community Resources

- Sacramento County used our building for two dates for COVID-19 and flu vaccines.

### Special Events

- Staff hosted four holiday events this year: Holiday Extravaganza & Tree Lighting, Breakfast with Santa, and 2 Rockin' Around North Highlands dates.
- Holiday Extravaganza was a free, 2-hour event hosted on Friday, 12/9. Staff hosted 3 take home crafts (holiday inclusive), cookie decorating, hot cocoa/coffee bar, interactive play house, gingerbread contest, live music from Highlands High School, vendors, special guests The Grinch, Cindy Lou Who, and more!
- Breakfast with Santa was a paid, 2-hour event hosted on Saturday, 12/10. Staff hosted 2 craft stations, and a pancake breakfast. With the support of the Board, and East Sacramento and Foothill/N Highland Rotary, food was cooked and distributed quickly with no wait time! Optimist Club provided Santa, and Mrs. Claus and took photos for the guests.
- Rockin' Around North Highlands was a free, 2-day event hosted in Ridgepoint neighborhood on 12/20, and Chardonnay neighborhood on 12/21. This event was a parade where NHRPD, Sacramento Sheriffs, CHP, and Sacramento Metro Fire slowly drove down the street as staff were on the ground level passing out candy canes. Santa was perched at the top of the Fire Truck waving down to all the families. Sacramento Sherriff's brought presents and both nights a number of kids received free gifts.

### Marketing

- Staff are currently working on the Spring Recreation Guide and postcard. Draft meetings have taken place and Spring programs (March – May) will launch on February 1<sup>st</sup>.
- Staff are working on marketing for the Park Master Plan including a flyer to be distributed to schools, updated website information, social media content, and information in our Recreation Guide.







**DATE:** December 19, 2022

**TO:** Independent Special Districts

**SUBJECT: Nominations for Membership on SDAC**

You are cordially invited to nominate a Member of your Board to join the Special District Advisory Committee (SDAC). The purpose of the Committee is to provide Sacramento LAFCo with input on issues related to Special Districts, as well as to receive information on issues before the Commission.

The SDAC membership of seventeen is composed of the two LAFCo Special District Commissioners, and the Alternate Special District Commissioner, and representatives from recreation and park, fire, water, flood control, cemetery and other types of special districts.

SDAC members serve 2 year terms without compensation. There will be seven (7) vacant seats for **Office "B" for a full two-year terms (1/23 – 12/24)** on the Committee. There are also three (3) **Office "A" (1/22 – 12/23)** vacancies, and directors applying for those slots will serve the remainder of the two year term that expires on December 2023.

New members will be selected by the SDAC *Sub-committee on Membership* from the pool of nominees provided by the Special Districts, subject to confirmation by the Commission.

SDAC meetings are held quarterly on the fifth Tuesday, or as needed. Currently the SDAC meets at 7 PM virtually; however, there will be a discussion on returning to in-person meetings on the January 31, 2023 meeting.

A nomination form is attached. If you wish to nominate a member of your Board, please complete the form and return it to me no later than **Friday, February 15, 2023**.

Please feel free to contact me by email or phone if you have questions about this process.

Sincerely,

José C. Henríquez,  
Executive Officer

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**Commissioners**

*Sue Frost, Rich Desmond, County Members* 🇺🇸 *Phil Serna, Alternate*  
*Linda Budge, Sean Loloe, City Members* 🇺🇸 *Vacant, Katie Valenzuela, Alternates*  
*Chris Little, Public Member* 🇺🇸 *Timothy Murphy, Alternate*  
*Lindsey Liebig, Gay Jones, Special District Members* 🇺🇸 *Charlea Moore, Alternate*

**Staff**

*José C. Henríquez, Executive Officer* 🇺🇸 *Desirae N. Fox, Policy Analyst* 🇺🇸 *Diane Thorpe, Clerk of the Commission*  
*Nancy Miller, DeeAnne Gillick, Commission Counsel*



SPECIAL DISTRICT ADVISORY COMMITTEE  
**Nomination Form**  
**"OFFICE A"**

*Recommendation to the **SDAC Selection Committee***

In accordance with the bylaws of the Special District Advisory Committee, the Governing Board of the \_\_\_\_\_ District nominates \_\_\_\_\_ (Board Member) for the following **Office "A"** position on the SDAC:

One year term ends 12/31/23

Signature: \_\_\_\_\_  
Board Chairperson

Date: \_\_\_\_\_  
**Please attach resume of nominee**

ATTEST:

\_\_\_\_\_  
District Manager or District Secretary

\_\_\_\_\_  
Please print e-mail address

**Please send completed nominations to:**

José C. Henríquez  
Executive Officer.  
Sacramento LAFCo  
1112 "I" Street; Suite 100  
Sacramento CA 95814

[henriquezj@saclafco.org](mailto:henriquezj@saclafco.org)

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SPECIAL DISTRICT ADVISORY COMMITTEE  
**Nomination Form**  
**"OFFICE B"**

*Recommendation to the **SDAC Selection Committee***

In accordance with the bylaws of the Special District Advisory Committee, the Governing Board of the \_\_\_\_\_ District nominates \_\_\_\_\_ (Board Member) for the following **Office "B"** position on the SDAC:

Two year term ends 12/31/24

Signature: \_\_\_\_\_  
Board Chairperson

Date: \_\_\_\_\_  
**Please attach resume of nominee**

ATTEST:

\_\_\_\_\_  
District Manager or District Secretary

\_\_\_\_\_  
Please print e-mail address

**Please send completed nominations to:**

José C. Henríquez  
Executive Officer.  
Sacramento LAFCo  
1112 "I" Street; Suite 100  
Sacramento CA 95814

henriquezj@saclafco.org


NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: January 12, 2023

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



**Park and Recreation Facilities Master Plan Update**

Attached you will find a flyer advertising the two community outreach meetings scheduled for:

<b>Tuesday, January 17, 2023:</b>	<b>6:30-7:30 pm</b>	<b>Recreation Meeting Room</b>	<b>District Office</b>
<b>Wednesday, January 25, 2023</b>	<b>6:30-7:30 pm</b>	<b>Recreation Meeting Room</b>	<b>District Office</b>

There is a third meeting planned for February. That meeting is specific for “user focus groups” including service clubs and sports groups. That meeting will be held:

<b>Saturday, February 4, 2023:</b>	<b>Time: TBA</b>	<b>Recreation Meeting Room</b>	<b>District Office</b>
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The first two meetings will be advertised using the district electronic sign board, social media pages, Winter Activity Guide, Email Blasts, Schools and through the Spring Activity Guide.

Board members, their families and friends are encouraged to attend one or more of the two meetings. If you are part of a local sports organization or service club, please join us on the February 4<sup>th</sup> meeting.

There will be a virtual option for the first two community meetings for those unable to attend:

<https://us02web.zoomus/j85960258692>

Interpreters (Russian and Spanish) will be available at the community meetings. Unfortunately, we are unable to provide interpreters for other languages spoken in the community.

Attached you will find a copy of the meeting flyer and the email blast sent out by Rachel on January 4, 2023.

**Sierra Creek Park Design Project**

Because of the holidays in December and early January, there have been no significant updates regarding Sierra Creek Park.



# North Highlands Recreation & Park District

# PARK MASTER PLAN



## COMMUNITY MEETING DATES & TIMES

**JANUARY 17, 2023**

TUESDAY EVENING  
6:30PM - 7:30PM  
RECREATION CENTER  
6040 WATT AVE.

**JANUARY 25, 2023**

WEDNESDAY EVENING  
6:30PM - 7:30PM  
RECREATION CENTER  
6040 WATT AVE.

**MEETING ZOOM LINK**

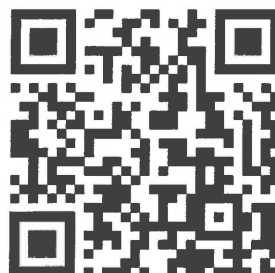
[HTTPS://US02WEB.ZOOM.US/J/8  
5960258692](https://us02web.zoom.us/j/85960258692)

MEETING ID: 859 6025 8692

Join the conversation and help shape the future of your parks!

North Highlands Recreation and Park District, in collaboration with O'Dell Engineering, will be hosting community meetings for the Park Master Plan.

Scan the QR code for more information.



## Larry Mazzuca

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**From:** Rachel Robertson  
**Sent:** Thursday, January 5, 2023 12:28 PM  
**To:** Larry Mazzuca  
**Subject:** FW: Park Master Plan  
**Attachments:** Park Master Plan.jpg

See below for our email blast via Active Net. I believe Evonne said this went out to over 6,000 people.



Rachel Robertson  
Recreation Superintendent  
North Highlands Recreation and Park District  
(916) 332-7440



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**From:** ActiveNet@active.com <ActiveNet@active.com> **On Behalf Of** North Highlands Recreation and Park District  
**Sent:** Wednesday, January 4, 2023 3:06 PM  
**To:** Rachel Robertson <rachel@nhRPD.org>  
**Subject:** Park Master Plan

Community, we need your help!

North Highlands Recreation and Park District has started the process of developing the district's new ten-year Park and Recreation Facilities Master Plan. Park Master Plans serve as a road map for providing high quality parks and recreation facilities for residents and visitors in North Highlands. It will include a detailed examination of existing park sites and recreation facilities, providing the basis for an in-depth community discussion and analysis of the needs and priorities of park and facility users.

A successful Master Plan requires community engagement in the form of citizen involvement and participation. **Residents, sports organizations, service clubs, school leaders, and other stakeholders are encouraged to participate through a series of public meetings.** Please join the conversation and help shape the future of our park system!

Keep an eye on our website to complete a short Park Survey opening on January 17th at [www.nhrpd.org](http://www.nhrpd.org)!

January 17, 2023

- 6:30pm - 7:30pm

- Recreation Center (6040 Watt Ave.)
- Virtual Option: <https://us02web.zoom.us/j/85960258692>

January 25, 2023

- 6:30pm - 7:30pm
- Recreation Center (6040 Watt Ave.)
- Virtual Option: <https://us02web.zoom.us/j/85960258692>

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

If you believe you have received this message in error or would like to be removed from our subscription lists, you can unsubscribe by clicking [Unsubscribe link](#)

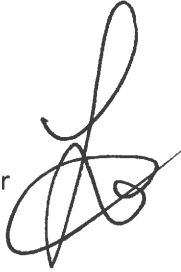
NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: January 12, 2023

SUBJECT: Standing Board Committee Assignments



The following standing committees shall be appointed annually at the regular January board meeting by the Chairperson:

- Budget, Finance and Audit Committee (2)
- Facility Development Committee (2)
- Personnel and Policy Committee (2)
- Program, Fees and Charges Committee (2)

A copy of Board Policy No. 4070 is attached describing the duties and responsibilities of each committee.

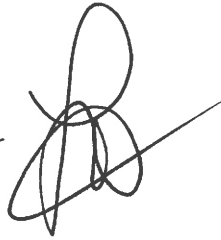
NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: January 12, 2022

SUBJECT: Board Agenda Change Recommendations



**BACKGROUND**

During the December 2022 regular board meeting, staff presented the board with a list of possible agenda changes. Staff indicated that they would bring these changes back to the board at the January 2023 board meeting for review and consideration.

**DISCUSSION**

Below is a list of agenda ideas/changes/modifications that staff presented to the board of directors last December.

**Roll Call**

Staff recommends that the board include a Roll Call as part of the agenda. This would provide a verbal acknowledgement of those board members in attendance.

**Recommendation: Staff recommends approval.**

**Pledge of Allegiance**

Staff recommends that the board include a pledge of allegiance at the beginning of the board meeting. Robert's Rules of Order indicate that the pledge should occur right after the Roll Call.

**Recommendation: Staff recommends approval.**

**Consent Calendar**

Generally used for approval of routine board matters when there is generally no opposition or need for discussion. While this may not be used every meeting, staff doesn't see any reason why it could not be added to the agenda.

**Recommendation: Staff recommends approval.**

**Board Meeting Time**

Board policy No. 5010 states that the board meeting time begins at 7:00 p.m.; however, while this policy has remain unchanged in the policy manual, the NHRPD Board of Directors on December 13, 2007 agreed to change the board meetings to 6:30 pm. The minutes from this meeting state that the board was concerned about late meetings. The options presented to the board were to start the meetings at

6:00 pm or 6:30 pm. By a 4-0 vote, the board changed the board meeting time from starting at 7:00 pm to 6:30 pm.

**Recommendation:** Staff recommends that the Board not change the board meeting time. However, staff recognizes that they will “staff” all board meetings at the date and time selected by the board.

#### **Rearrangement of Agenda Items**

The objective is to place public comments and board action items towards the beginning of the agenda.

**Recommendation:** Staff recommends approval.

#### **RECOMMENDATION**

Staff recommends that the Board approve all agenda related recommendations as noted in this report.

## AGENDA

Regular Meeting of the Board of Directors  
December 13, 2007 - 7:00 p.m. - Regular Meeting  
North Highlands Recreation Center - 6040 Watt Avenue, North Highlands, Ca 95660  
Phone: (916) 332-7440  
WWW.NHRPD.ORG

1. CALL MEETING TO ORDER

2. APPROVAL OF MINUTES

A. Minutes of November 8, 2007 Regular Meeting

3. CHAIRPERSON'S REPORT

4. COMMENTS FROM BOARD MEMBERS

5. REPORTS FROM STANDING COMMITTEES

**Personnel & Personnel Policies:** Chairperson, Sara Pettis; Member, Diane Richards

**Budget, Finance & Audit:** Chairperson, Diane Richards; Member, Robert Little

**Program and Community Relations:** Chairperson, Mike Monk; Member, Sara Pettis

**Facility, Acquisition & Development:** Chairperson, Robert Little; Member, Mike Monk

6. ADMINISTRATOR'S REPORT

Administrator - Kay F. Dahill: report to include:

A. Nexus Study Update

B. Approval of SMUD Claim

C. School Consolidation

D. Community Service District #1

E. Community Christmas Party

F. Summary of Fiscal Reports

H. Annual Audit

7. CORRESPONDENCE

8. COMMENTS AND REPORTS FROM CITIZENS AND ORGANIZATIONS

Matters under the jurisdiction of the Board of Directors, and not on the posted agenda, may be addressed by the general public at this time. The public may address the Board on each agenda item during the Board's consideration of the item. In order to speak, the speaker must complete and submit a public comment card. The cards are available on a table to the rear of the Board room. The card should be handed to the Secretary of the Board. The Chairperson of the Board may use his or her discretion in waiving this policy. The Board of Directors limits testimony on matters not on the agenda to three minutes per person and not more than fifteen minutes for a particular subject. Except for public hearings, comments from the public shall not be received until after completion of Board Discussion and deliberation, and just before final action or completion of the Agenda item. The Board of Directors cannot take action on any unscheduled matter.


9. UNFINISHED BUSINESS

A. Update on Freedom Park Development

Board discussion regarding the upcoming development of Freedom Park.

December 13, 2008

**NEW BUSINESS**

- 
- A. Election of Officers for 2008.  
Board action to appoint new Board Officers for the 2008 calendar year.
  - B. Proposed Change in Regular Board Meeting Time  
Board discussion/action to start the board meeting at an earlier time.
  - C. Request to Close District Facilities on Christmas Eve and New Year's Eve Morning  
Board action to consider closing the office on the morning of each of these holidays as the staff holiday begins at noon.
  - D. Proposed Returned Check Fee Increase  
Board discussion/action to increase the Returned Check Fee from \$25.00 to \$42.00 as per the new County code.

12. **PAYMENT OF THE BILLS**

Board Members' opportunity to ask questions or get clarification on the bills. Board action to ratify payment of the bills.

13. **ADJOURNMENT**

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

The next regular meeting of the Board of Directors will be on January 10, 2008 at 7:00 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, then 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.



12/3/07

Motion by Board Member Little supported by Board Member Richards approves nomination of Mike Monk for Vice-Chairperson for calendar year 2008.

AYES: Monk, Richards, Matré, Little  
NOES: -0-  
ABSTAIN: -0-  
ABSENT: Pettis

12/4/07

Motion by Board Member Monk supported by Board Member Richards approves nomination of Sara Pettis for Secretary for calendar year 2008.

AYES: Monk, Richards, Matré, Little  
NOES: -0-  
ABSTAIN: -0-  
ABSENT: Pettis



Item B – Proposed Change in Regular Board Meeting Time

Board discussion/action to start the board meeting at an earlier time.

Staff noted that other District's have changed their meeting times to 6:00 or 6:30. The advantage is that it allows more time for discussion and presentations without resulting in late meetings. Staff put this on agenda for board discussion.

12/5/07

Motion by Board Member Monk supported by Board Member Little approves changing the Regular Board Meeting time to 6:30 PM.

AYES: Monk, Richards, Matré, Little  
NOES: -0-  
ABSTAIN: -0-  
ABSENT: Pettis

Item C – Request to Close District Facilities on Christmas Eve and New Year's Eve Morning.

Board action to consider closing the office on the morning of each of these holidays as the staff holiday begins at noon.

12/6/07

Motion by Board Member Richards supported by Board Member Monk approves the request to close the office on Christmas Eve and New Year's Eve Morning 2007.

AYES: Monk, Richards, Matré, Little  
NOES: -0-  
ABSTAIN: -0-  
ABSENT: Pettis


NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: January 12, 2023

SUBJECT: Maintenance Worker Salary Survey and Proposed Salary Adjustment



**BACKGROUND**

At the May 2022 regular board meeting, the Board of Directors reviewed staff proposals to adjust salaries for full time employees. The data used by the district for the various salary proposals came from Creative Management Solutions, Inc., an independent total compensation consulting firm. CMS was commissioned by the El Dorado Hills Community Services District to develop the survey. As a participating entity, the North Highlands RPD received a copy of the survey.

The CMS survey included comparable recreation and park special districts, community services districts, smaller towns and cities residing within a defined labor market and geographic proximity of the El Dorado Hills Community Services District.

After consulting with CMS, North Highlands decided to use only comparable special districts for the purpose of establishing salary adjustments. There was one exception; the district decided not to include Chico Area Recreation and Park District because its top salary for the maintenance worker position was more than \$23,000 above the average salary for the other seven special districts.

Community Services Districts and cities were excluded as those agencies offered multiple public services other than just recreation and parks.

As a result, the NHRPD Board of Directors approved various salary adjustments for full time employees effective July 1, 2022. Those salary adjustments were, for the most part, based upon the “average salary” for each special district agency. However, one group of employees, maintenance workers, received the lowest overall increase \$1,371 per employee or 3%.

**DISCUSSION**

As mentioned at the December 2022 board meeting, several board members had expressed some level of concern that the lowest paid group of NHRPD employees (maintenance workers) had also received the smallest salary adjustment (salary and percentage). As a result, I indicated that I would bring this issue back to the board at a later date for further discussion.

For the purpose of this report, I have prepared two separate salary charts. The first chart is the one that was presented to the BOD last May. That salary chart identified NHRPD maintenance workers as the third lowest of the seven surveyed recreation and parks special districts. The second chart includes all

fifteen reporting agencies (special districts, community services districts and cities) that had a classification of maintenance workers.

The first salary chart that included original seven recreation and park special districts, indicated that North Highlands maintenance workers were third from the bottom with a top annual salary of \$43,920. This placed North Highlands \$1,371 “below” the average top salary of the seven comparable agencies.

The second salary chart include all fifteen special districts, cities and community services districts. Like the first salary chart, North Highlands maintenance workers remained third from the bottom of all comparable agencies, but by adding back in cities and community services districts, the “average” top salary increased the average salary to \$51,937 with North Highlands now \$8,017 below the average of the fifteen surveyed agencies.

**Classification: Maintenance Worker**  
**May 3, 2022**

District	Starting Pay	Ending Pay	Annual Salary
Mission Oaks RPD	2600	2859	34,308
Auburn Area RPD	2687	3602	43,224
<b>North Highlands RPD</b>	<b>3011</b>	<b>3660</b>	<b>43,920</b>
Orangevale RPD	2973	3795	45,540
Fulton El Camino RPD	3118	3875	46,500
North of the River RPD	2985	4001	48,012
Truckee Donner RPD	3453	4628	55,536
<b>Average Salary of the (7) agencies:</b>			<b>\$45,291</b>

NOTE: Based upon this survey, the NHRPD Board of Directors adopted a new FY 2022-2023 salary schedule with a top annual salary of **\$45,300**.

**Classification Maintenance Worker: All Surveyed Agencies**  
**May 3, 2022**

Agency	Starting Pay	Ending Pay	Annual Salary
Mission Oaks RPD	2600	2859	34,308
Auburn Area RPD	2687	3602	43,224
<b>North Highlands RPD</b>	<b>3011</b>	<b>3660</b>	<b>43,920</b>
Orangevale RPD	2973	3795	45,540
Fulton El Camino RPD	3118	3875	46,500
North of the River RPD	2985	4001	48,012
City of Yuba City	3324	4041	48,492
City of Placerville	3400	4133	49,596
Cosumnes CSD	3384	4535	54,420
Truckee Donner RPD	3453	4628	55,536
Cordova Rec. and Park District	3657	4,667	56,004
City of Citrus Heights	3823	4775	57,300
El Dorado CSD	4056	5067	60,804
City of Folsom	3997	5531	66,372
Chico Area RPD	3363	5752	69,024
<b>Average Salary of the (15) agencies:</b>			<b>51,937</b>

Regardless of the chart used for comparison, North Highlands maintenance workers remain one of the lowest, if not lowest paid group of full time employees in the recreation and park field (CSM surveyed agencies). Using either of the two salary charts presented in this report still has North Highlands at third from the bottom. The major difference however is that when all fifteen agencies are included in the survey, North Highlands maintenance workers fall further below the average salary.

The objective of this report is to bring to the board of directors attention how far below the average our maintenance workers have fallen. The recommendation of an 8% adjustment for the district's five maintenance positions should be viewed as a temporary stop gap measure until next budget cycle (July 1, 2023). By then the district can update the CSM survey for all NHRPD full time position.

If the board were to award the district's five maintenance workers an 8% salary adjustment, it would bring the this group of employee salaries to \$3,633 above the average when compared to only the seven special districts but \$3,013 below the average salary when compared to all fifteen agencies.

#### **FINANCIAL IMPACT**

If the Board of Directors votes to approve an 8% salary and benefit adjustment for the five maintenance worker salaries, the financial impact of the district is minimal. The cost to the district is \$8,713.00 for the period of February 1 – June 30, 2023. The \$8,713.00 salary and benefit adjustment has been included as part of the District's Mid-Year Budget Transfer Request.

#### **RECOMMENDATION**

Staff recommends that the Board of Directors authorize a salary adjustment to the district's five maintenance workers (MW and MWII) reflecting a salary and benefit adjustment of 8% effective February 1, 2023.

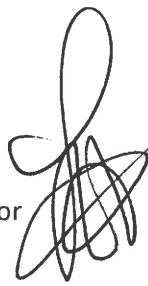
NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: January 12, 2023

SUBJECT: Mid-Year District and Budget Report and Approval of Resolution No. 621 - Mid-Year Budget Transfer Request



**BACKGROUND**

Each fiscal year staff presents to the board a Mid-Year Budget Report. The report includes a status of ongoing projects, staffing issues, budget, etc. The report is not intended to give a high level of detail, but rather a general overview of the status of district operations July 1, 2022 through December 31, 2022.

As the BOD is aware, the district is subject to changes in operations and budget after the BOD has approved the FY 2022-2023 budget (July 1, 2022). This may include unanticipated staffing, equipment, material, supply and project needs that were either unanticipated at the time the budget was approved last July 1, or are the result of emergency situations that occurred during the first six months of the budget.

**DISCUSSION**

**Project(s) Status**

- **Park and Recreation Facilities Master Plan:** The BOD authorized the selection of O’Dell Engineering to prepare the Park Master Plan. Staff is providing the board with monthly updates on this project.

Funding Sources: The district’s GF has allocated approximately \$107K for this project.  
Status: This project is currently underway.

- **Sierra Creek Park Design:** The BOD authorized the selection of O’Dell Engineering to prepare the design, construction drawings and bid document preparation for Sierra Creek Park.

Funding Sources: The district’s GF has allocated approximately \$500K for this project. The GF will be reimbursed by the State of California through a \$2.85M Prop 68 grant.

Status: This project is currently underway.

- Ridgepoint and Chardonnay Park Children’s Playground Replacement: Replacement of children’s play equipment at two neighborhood parks. Funding: Total cost for both projects \$292,243.

Funding Sources: General Fund is contributing \$192,243 and Developer Impact Fee Fund \$100,000.

Status: Both projects have been completed.

- Capehart Gymnasium Renovation Project: Project includes a new gym floor, bleachers and basketball backboards, etc. Funding: Proposition 68 Per Capita Grant in the amount of \$205,000. Similar to Sierra Creek Park, this project has been awarded a grant from the State of California. Project expenses are reimbursable. The district fronts the project funds and then is reimbursed by the state after the completion of the project.

Funding Sources: Proposition 68 Per Capita Grant in the amount of \$205,000.

Status: This project has been completed.

**Other Projects:**

Park Pathway Improvements: Scheduled for Spring 2023.

- Ridgepoint Park Fencing: Completed.
- Tuff Shed (Park Supervisor Office): Currently underway.
- Larchmont Park equipment replacement: Scheduled for Spring 2023.
- Capehart Building Repairs: Scheduled for Spring 2023.

**Equipment**

- Portable BBQ Trailer: To be purchased sometime this fiscal year.
- Park Security Cameras: Security cameras have been purchased and installed at Freedom Park. The cost to complete this project is greater than the initial approved funding. Details regarding this project are found in the Budget section.
- Community Center Tables and Chairs: Purchase of new tables and chairs has been completed.

**Staffing**

- Last September, the district filled two of four authorized full time position vacancies (Recreation Supervisor and Recreation Coordinator). The third position, Maintenance Supervisor, is expected to be filled in January 2023. The fourth is a new Maintenance Worker II position that the district budgeted to be filled in January 2023. This is a promotional position and will be filled internally. Additionally, last August, the district promoted the “then” Recreation Supervisor (Rachel Robertson) to Recreation Superintendent after that position became available.

## **BUDGET REPORT (EXPENDITURES AND REVENUES)**

### **Administration Division:**

- **Salaries and Benefits:** At the mid-point of the fiscal year, expenditures are on track **(50%)**. This includes salaries, benefits, board of director stipends, etc.
- **Services and Supplies:** At the mid-point of the fiscal year, expenditures are at **(51%)**. S&S include memberships, office supplies, other professional services, legal fees, district insurance (CAPRI), rents and leases, etc.

### **Recreation Division:**

- **Salaries and Benefits:** Salaries and benefits are tracking below budget **(40%)**. This is because several FT positions were filled several months after the budget was approved and part time expenditures were budgeted as a “block” of funds as at that time the division was still planning Recreation programs and activities for the year. A percentage of the remaining PT funding will be allocated to the new Center Unified School District “After School Program”.
- **Services and Supplies:** S&S are tracking well below budget **(24%)**. Most of the S&S accounts are small dollar figures. However, because of the new “After School Program”, several line item budgets will need to be increased through the mid-year budget request. Please note that the additional funds requested (mid-year budget request) will be returned to NHRPD in the form of revenue based upon the contract with Center Unified School District.

### **Maintenance Division:**

- **Salaries and Benefits:** Salaries and Benefits are tracking below budget **(43%)**. To a large degree, this is the result of not filling the vacant Maintenance Supervisor position until January.
- **Services and Supplies:** S&S are tracking at **(52%)**.

## **REVENUES**

For FY 2022-2023, property taxes represents the single largest revenue generator for the district at approximately 77% of all revenues collected. Recreation generates approximately 12%, Leases 8% and Building Rentals 3%. With the exception of some smaller tax related income, the majority of all district tax revenue is collected by the county in January and again in April and then deposited into the district’s various tax related revenue accounts.

In Lieu Tax income of \$100,000 represents funds transferred from the Developer Impact Fee Account into GF Revenue. Developer Impact fees (\$100K) were used to pay for a portion of Chardonnay Park playground improvements.

For FY 2022-2023, an additional \$706,500 is reported in Revenue Other. These are funds the district fronted from the GF for anticipated Proposition 68 expenditures that will be reimbursed by the state back to the district. It is likely that some of these specific revenues may be reimbursed back to the district in FY 2023-2024 (depending upon how quickly the state reimburses the district). But for now, they are reported as “revenue” the district will receive in the current fiscal year.

Snap Shot of Revenues Collected Through December 31, 2022

Classification	Budget	Revenue Collected December 31, 2022	Unrealized Revenue Collected	Percent Collected TD
Building Rentals	40,000	28,650	11,350	72 Percent
Rec Fees & Charges	188,800	95,850	92,950	51
Taxes (Property)	1,769,650	14,039	1,755,611	1
Interest Income	6,500	0	6,500	0
Homeowners Prop Tax	13,000	1,937	11,063	15
In Lieu Tax	100,000	0	100,000	0
Misc. Revenue	20,064	0	20,064	0
Redevelopment Funds	10,000	297	9,703	0
Leased Property	128,700	68,264	60,436	53
Revenue Other	706,500	792	691,293	2

**SUMMARY of Expenditures and Revenues – December 31, 2022**

At the halfway point of the FY 2022-2023 GF Budget, expenditures continue to track around the fifty percent allocation level. Revenues for several of the larger sources (Building Rentals, Recreation Fees and Charges and Leased Property) are all tracking at fifty percent or higher. Staff anticipates that once both property tax reporting periods have concluded, property tax related revenues will come in at the anticipated levels. Overall, district expenditures and revenues are where staff anticipated they would be at the half way point of the budget cycle.

**MID-YEAR BUDGET REQUEST**

The FY 2022-2023 GF budget includes a \$150,000 Contingency Fund. This Contingency fund is a reserve of money set aside to cover possible unforeseen or emergency expenses that occur during the budget year. Listed below you will find the mid-year budget fund request from the Contingency Fund. Each request includes a brief explanation (justification) of why the funds are needed.

**ADMINISTRATION DIVISION**

<u>Code</u>	<u>Classification</u>	<u>Requested Funds</u>	<u>Justification</u>
2444	Medical	\$ 535	Purchase additional Covid Tests
2505	Accounting	4,000	Audit (additional costs for auditing leases)
2025	Other Prof Service	17,000	Additional Master Plan funding.
Sub-Total Request		<b>\$ 21,535</b>	

**RECREATION DIVISION**

<u>Code</u>	<u>Classification</u>	<u>Requested Funds</u>	<u>Justification</u>
2076	Office Supplies	\$1,000	Paper, office supplies, etc.
2081	Postage	1,700	Mailers, postcards, etc. related to rec. programs
2332	Food	1,000	After Sch. Program, Harvest Time and programs
2029	Bus/Conf.	6,500	Send staff to BOOST Conference, CPRS Conf., and Recreation Superintendent to NRPA
Sub-Total Request		<b>\$10,200</b>	Revenue and Management School.



**MAINTENANCE DIVISION**

<b><u>Code</u></b>	<b><u>Classification</u></b>	<b><u>Requested Funds</u></b>	<b><u>Justification</u></b>
1110	FT Staff	\$ 8,713	Maintenance WK salary/benefit adjustment.
2168	Plumbing	3,000	Significant repairs over the first six months has exhausted the current budget. Necessary to outsource much of the plumbing repairs.
2193	Refuse	3,000	Refuse company increase rates mid-year.
4201	Bldg. Improvements	70,000	Two additional HVAC units are failing at Capehart Gym. Each unit is \$35K.
4303	Other Equipment	12,200	Additional costs related to installing cameras at Freedom Park.
1122	PT Building Monitors	7,200	Request due to increased number of building Monitors.
Sub-Total Request		<b>\$104,113</b>	

**FY 2022-2023 Total Mid-Year Budget Request**

Administration Division:	\$ 21,535
Recreation Division:	10,200
Maintenance Division:	<u>104,113</u>
<b>Total Request</b>	<b>\$135,848</b>

**RECOMMENDATION**

Staff recommends that the Board of Directors approve Resolution No. 621 - the transfer of \$135,848 from the Contingency Fund to cover the costs of the additional services, equipment and staffing as described in the staff report. The current Contingency Fund has a balance of \$150,000. If the recommended fund transfer is approved by the Board of Directors, the Contingency Fund will have a remaining balance of \$14,152.

**RESOLUTION #621**

**RESOLUTION OF THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
AUTHORIZING FY2022/2023 BUDGET AMENDMENT CONTINGENCY FUND  
DECREASE**

**WHEREAS**, unanticipated costs for Full-Time and Part-Time Salaries & Wages, Business/Conference, Office Supplies, Postage, Plumbing, Refuse, Food Supplies, Medical Supplies, Accounting Service, Other Professional Service, Building Improvements and Equipment for Business Area 346A, Fund Center 9349346 and Cost Center 9349346000 will exceed the 2022-2022 Fiscal Year budgeted amount, and

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

**NOW, THEREFORE BE IT RESOLVED** and ordered by the North Highlands Recreation and Park District Board of Directors that the amount of one hundred and twenty seven thousand one hundred and thirty-five dollars (\$135,848) be decreased from the Contingency Account 79790100 for Business Areas 346A, Fund Center 9349346 and Cost Center 9349346000 and increase Account 10111000 (Salaries) by the amount of thirteen thousand six hundred and ninety dollars (\$13,690), Account 10121000 (Retirement) by the amount of five hundred and nineteen dollars (\$519), Account 10122000 (OASDI) by the amount of five hundred and seventy-three dollars (\$573), Account 10124000 (Workers' Comp) by the amount of eight hundred and sixty-nine dollars (\$869), Account 10125000 (EDD) by the amount of two hundred and sixty-two dollars (\$262), Account 20202900 (Business/Conference Exp.) by the amount of six thousand five hundred dollars (\$6,500), Account 20207600 (Office Supplies) by the amount of one thousand dollars (\$1,000), Account 20208100 (Postage) by the amount of one thousand seven hundred dollars (\$1,700), Account 20216800 (Plumbing Supplies) by the amount of three thousand dollars (\$3,000), Account 20219300 (Refuse) by the amount of three thousand dollars (\$3,000), Account 20233200 (Food Supplies) by the amount of one thousand dollars (\$1,000), Account 20244400 (Medical Supplies) by the amount of five hundred and thirty-five dollars (\$535), Account 20250500 (Accounting Services) by the amount of four thousand dollars (\$4,000), Account 20259100 (Other Prof. Serv.) by the amount of seventeen thousand dollars (\$17,000), Account 42420100 (Building Improvement) by the amount of seventy thousand dollars (\$70,000), Account 43430300 (Equipment) by the amount of twelve thousand two hundred dollars (\$12,200)

<u>ACCOUNT</u>	<u>FUND</u>	<u>FUND CENTER</u>	<u>COST CENTER</u>	<u>FY2022/2023 DECREASE</u>	<u>FY2022/2023 INCREASE</u>
79790100	346A	9349346	9349346000	(\$127,135)	
10111000	346A	9349346	9349346000		\$13,690
10121000	346A	9349346	9349346000		\$ 519
10122000	346A	9349346	9349346000		\$ 573
10124000	346A	9349346	9349346000		\$ 869
10125000	346A	9349346	9349346000		\$ 262

20202900	346A	9349346	9349346000	\$ 6,500
20207600	346A	9349346	9349346000	\$ 1,000
20208100	346A	9349346	9349346000	\$ 1,700
20216800	346A	9349346	9349346000	\$ 3,000
20219300	346A	9349346	9349346000	\$ 3,000
20233200	346A	9349346	9349346000	\$ 1,000
20244400	346A	9349346	9349346000	\$ 535
20250500	346A	9349346	9349346000	\$ 4,000
20259100	346A	9349346	9349346000	\$ 17,000
42420100	346A	9349346	9349346000	\$ 70,000
43430300	346A	9349346	9349346000	<u>\$ 12,200</u>
				\$135,848

On a motion by Board Member \_\_\_\_\_ seconded by Board Member \_\_\_\_\_, the foregoing resolution was passed and adopted by the Board of the North Highlands Recreation and Park District, this 12<sup>th</sup> day of January 2023, by the following vote:

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

AYES:  
NAYS:  
ABSENT:  
BSTAIN:

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT JANUARY 2023**  
**(Bills paid in December 2022)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>
	<b><u>BENEFITS</u></b>				
1210	Retirement	Voya	Dec-22	\$	-
1230	Insurance	California Choice	Jan-23	\$	10,121.43
1230	" " "	CoPower	Jan-23	\$	1,026.00
1240	Workers' Comp	CAPRI	3RD QTR	\$	10,238.25
	<b>Total</b>				<b>21,385.68</b>

**SERVICES & SUPPLIES**

2039	Empl Trans	Kersevan, Chirs	November 2022	\$	9.88
2039	" " "	Luu, Evonne	November 2022	\$	40.13
2039	" " "	Robertson, Rachel	November 2022	\$	27.00
2039	" " "	Thayer, Kayla	November 2022	\$	10.75
2051	Insurance	CAPRI	2nd Half	\$	59,595.50
2076	Office Sup	Walkers	Batteries	\$	154.36
2076	" " "	Walkers	Supplies	\$	4.54
2076	" " "	Walkers	Toner	\$	286.59
2081	Postage	USBank	Postmaster (postage)	\$	10.80
2112	Bldg Maint. Supplies	Home Depot	Supplies	\$	524.46
2112	" " "	Home Depot	Supplies	\$	179.82
2191	Electric	SMUD	3548415 3244 Freedom Park	\$	-
2191	" " "	SMUD	7000000346 District	\$	2,148.75
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$	55.92
2191	" " "	SMUD	2733018 Aztec	\$	633.27
2191	" " "	SMUD	3548415 3244 Freedom Park	\$	171.89
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$	93.14
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$	635.29
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$	8.05
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$	766.44
2193	" " "	Public Works	Dump	\$	287.00
2195	Sewage	Sac Utilities	2802 Perrin	\$	-
2195	" " "	Sac Utilities	3843 Bainbridge	\$	113.70
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$	113.70
2195	" " "	Sac Utilities	3929 Karl Dr.	\$	113.70
2195	" " "	Sac Utilities	6040 Watt	\$	327.68
2195	" " "	Sac Utilities	7916 Aztec	\$	-
2197	Tele & Teleg	Comcast	Service - Shop	\$	93.45
2197	" " "	Comcast	Service - District	\$	319.91
2197	" " "	Telepacific	Service	\$	878.00
			Memorial, Larchmont, Brock #1, Brock #2,		
2198	Water	Sac Suburban	Navaho Bldg 518, Navaho bldg 539, Navaho/chip Karl Dr., Strizek, Karl&Rosario,Planehaven,Wings	\$	2,154.13
2198	" " "	Sac Suburban	Way, 6040 Watt, Freedom, Softball Complex	\$	2,201.93
2198	" " "	CA/American	Chardonay	\$	273.45
2198	" " "	CA/American	Sierra	\$	286.40
2205	Auto Maint. Serv	O'Reilly	Supplies	\$	227.47
2205	" " "	J&T Auto	Service	\$	79.38
2205	" " "	J&T Auto	Service	\$	449.33

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT JANUARY 2023**  
**(Bills paid in December 2022)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2275	Rents & Leases	Cintas	Lease Service	\$ 63.31
2275	" " "	Cintas	Lease Service	\$ 72.25
2275	" " "	Alhambra	water service	\$ 95.93
2275	" " "	Cintas	Lease Service	\$ 72.25
2275	" " "	DLL Financial	Copier	\$ 186.27
2292	Other Equip. Sup	Miracle Playsystem	Larchmont Swings	\$ 1,892.83
2292	" " "	USBank	BuildASign (RockinAround)	\$ 474.60
2322	Custodial Sup	A1	Custoidan supplies	\$ 641.35
2322	" " "	A1	Custoidan supplies	\$ 849.70
2322	" " "	USBank	Amazon(Mats)	\$ 213.34
			Foodmaxx,Smart&Final,Chando's,Domino's	
			Walmart,Amazon,CostCo,Raleys,Safeway,	
2332	Food	USBank	(Harvest,StaffParty,HolidayEvents)	\$ 911.53
2505	Accounting	CliftonLarsonAllen	FY2021/22 Audit last payment	\$ 1,280.00
2531	Leagal Service	Bart.,Kron.Shan.	November 2022 Leagal	\$ 83.75
2591	Other Prof Serv.	BSAFE Playground Insp.	Chardonay Inspection	\$ 1,150.00
2591	" " "	Cintas	Service	\$ 167.47
2591	" " "	Rapid First	Freedom Park	\$ 549.88
2591	" " "	Cintas	Service	\$ 167.47
2591	" " "	Cintas	Service	\$ 167.47
2591	" " "	Cintas	Service	\$ 167.47
2591	" " "	DOJ	Two Recreation fingerprints	\$ 64.00
2591	" " "	O'Dell Engineering	Master Plan Payment	\$ 6,677.30
			GoldenPest,Amazon,Adobe,Microsoft,	
			WhenIWork,Canva (MonthlySrv.,Staff	
2591	" " "	USBank	Party,Programs,,Scheduler, Supplies)	\$ 579.82
2591	" " "	Cintas	Service	\$ 181.96
2591	" " "	Fulton El Camion	Patrol Service	\$ 3,350.00
2591	" " "	Robertson Industrial	Freedom Park	\$ 9,786.89
2591	" " "	Cintas	Service	\$ 181.96
2591	" " "	O'Dell Engineering	Master Plan Payment	\$ 12,894.60
2819	Registration Service	Sac County Election	2022 Election Fees	\$ 1,887.00
			Target,Amazon,GroceryOutlet,Walmart,	
			OTP,SignsonCheap,B&C Ace,BuildASIgn,	
2852	Recreation Sup	USBank	(GymBdayParties,HolidayEVENTS,Supplies)	\$ 1,865.94
			(Merchant Fees - Dec \$44.95/Nov - Bank	
2898	Other Oper Exp	NHRPD - BANK FEES	Analysis Fees \$57.95/Dec - Active Fee \$)	\$ 446.36
2898	" " "	USBank	Parking	\$ 7.00
	<b>TOTAL</b>			<b>\$ 120,405.51</b>
<b><u>FIXED ASSETS</u></b>				
4201	Building Improvement			\$ -
4202	Structures	GameTime	Chardonay & Ridgepoint New Playgrounds	\$ 281,468.33
4202	" " "	Next Day Fence	Freedom Park	\$ 700.00
4202	" " "	O'Dell Engineering	Sierra Creek	\$ 20,523.75
4202	" " "	O'Dell Engineering	Sierra Creek	\$ 10,647.60
4303	Equipment	USBank	HomeDepot(PortableGrill)	\$ 630.06
	<b>TOTAL</b>			<b>\$ 313,969.74</b>

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT JANUARY 2023**  
**(Bills paid in December 2022)**

<u>CODE</u> <u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
Total District Salaries	(DECEMBER 3 PAY DAY)		\$ 104,049.62
Total District EDD	(DECEMBER 3 PAY DAY)		\$ 118.20
Total District OASDI	(DECEMBER 3 PAY DAY)		\$ 7,936.84
			<b>\$ 112,104.66</b>

**DISTRICT TOTALS**

**\$567,865.59**

9429	Building Rentals			
9646	Rec Fees & Charges	Howze, Cherell	Partial RP Gym Refund for inadequate facility condi.	\$ 157.50
9646	" " "	Williamson, Sherry	Mad Science Class cancellation	\$ 66.00
9646	" " "	Durham, Ginger	Refund Winter Camp - COVID	\$ 172.00
088L	Park Dedication	Robertson Industrial	Freedom Park	\$ 3,873.33

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BOARD MEMBER

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BOARD MEMBER

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BOARD MEMBER

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**CFD BILLING REPORT JANUARY 2023**  
**(Bills paid in December 2022)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<b><u>BENEFITS</u></b>				
1210	Retirement	VOYA	Nov-22	\$ -
1230	Insurance	CALIFORNIA CHOICE	Jan-23	\$ 579.58
1230	" " "	COPOWER	Jan-23	\$ 85.50
1240	" " "	CAPRI	3rd Qtr.	\$ 475.00
	<b>Total</b>			<b>1,140.08</b>
<b><u>SERVICES &amp; SUPPLIES</u></b>				
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 30.27
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 30.13
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 200.00
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 47.17
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 53.58
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 92.72
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 92.72
	<b>TOTAL</b>			<b>\$ 546.59</b>
<b><u>FIXED ASSETS</u></b>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
	<b>TOTAL</b>			<b>\$ -</b>
<b>Total District Salaries</b>		(DEC 3 PAY DAY)		\$ 5,266.93
<b>Total District EDD</b>		(DEC 3 PAY DAY)		\$ -
<b>Total District OASDI</b>		(DEC 3 PAY DAY)		\$ 402.92
				<b>\$ 5,669.85</b>
<b>DISTRICT TOTALS</b>				<b>\$7,356.52</b>

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BOARD MEMBER

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BOARD MEMBER

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BOARD MEMBER

	A	B	C	D	E	F	G	H	
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT</b>							
2		<b>REVENUE REPORT - DECEMBER 2022</b>							
3									
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>	
5	<b>FACILITY RENTALS</b>								
6	9429	Community Center	\$0.00	856.00	0.00	23,176.50	-23,176.50		
7	9429	Recreation Center	\$0.00	1,340.00	0.00	5,473.00	-5,473.00		
8	<b>9429</b>	<b>TOTAL</b>	<b>\$40,000.00</b>	<b>2,196.00</b>	<b>0.00</b>	<b>28,649.50</b>	<b>11,350.50</b>	<b>72%</b>	
9									
10	<b>LEASED PROPERTY</b>								
11	9690	Strizek Lease	\$0.00	2,159.23	0.00	12,955.38	-12,955.38		
12	9690	Capehart Lease - Day Care	\$0.00	3,085.00	0.00	18,159.00	-18,159.00		
13	9690	Freedom Park Lease - Softball	\$0.00	5,400.00	0.00	31,900.00	-31,900.00		
14	9690	Sierra Creek	\$0.00	0.00	0.00	5,250.00	-5,250.00		
15	<b>9690</b>	<b>TOTAL</b>	<b>\$128,700.00</b>	<b>10,644.23</b>	<b>0.00</b>	<b>68,264.38</b>	<b>60,435.62</b>	<b>53%</b>	
16									
17	<b>REVENUE, OTHER</b>								
18	9790	Brock Park Arson Reim	\$0.00	0.00	0.00	0.00	0.00		
19	9790	Backflow Test Reim All Star	\$0.00	0.00	0.00	71.00	-71.00		
20	9790	CAPRI Reim	\$0.00	254.77	0.00	254.77	-254.77		
21	9790	Fulton El Camino Reim	\$0.00	284.77	0.00	413.74	-413.74		
22	9790	Snack Shack - Brock	\$0.00	0.00	0.00	0.00	0.00		
23	9790	Stale dated Check	\$0.00	0.00	0.00	0.00	0.00		
24	9790	Storage Use - Capehart	\$0.00	0.00	0.00	0.00	0.00		
25	9790	Reim - Robertson	\$0.00	0.00	0.00	5.00	-5.00		
26	9790	Reim - Harding - Conference	\$0.00	0.00	0.00	118.16	-118.16		
27	9790	Team Fees - Brock	\$0.00	0.00	0.00	0.00	0.00		
28	9790	Team Fees - Capehart	\$0.00	0.00	0.00	0.00	0.00		
29	9790	Team Fees - Pacific	\$0.00	0.00	0.00	0.00	0.00		
30	9790	Truck Accident Reim	\$0.00	0.00	0.00	0.00	0.00		
31	9790	TRUSD REIM -Boost Conf.	\$0.00	0.00	0.00	13,898.85	-13,898.85		
32	9790	USBank Incentive	\$0.00	252.28	0.00	445.75	-445.75		
33	9790	Utilities - Capehart	\$0.00	0.00	0.00	0.00	0.00		
34			<b>\$706,500.00</b>	<b>791.82</b>	<b>0.00</b>	<b>15,207.27</b>	<b>691,292.73</b>	<b>2%</b>	
35	<b>AQUATICS</b>								
36	9646	Swim Lesson	\$0.00	0.00	0.00	0.00	0.00		
37	9646	Swim Team	\$0.00	0.00	0.00	0.00	0.00		
38		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>	
39									
40	<b>DAY CARE PROGRAM</b>								
41	9646	Dudley - Dragons	\$0.00	0.00	0.00	34.50	-34.50		
42	9646	Fall Camp	\$0.00	6,490.00	0.00	6,715.00	-6,715.00		
43	9646	JR Rec Leader	\$0.00	0.00	0.00	0.00	0.00		
44	9646	Spring Camp	\$0.00	0.00	0.00	7,000.00	-7,000.00		
45	9646	Summer Kids Kamp - Comm Ctr	\$0.00	0.00	0.00	63,288.00	-63,288.00		
46	9646	Winter Camp	\$0.00	0.00	0.00	1,010.00	-1,010.00		
47		<b>TOTAL</b>	<b>\$57,000.00</b>	<b>6,490.00</b>	<b>0.00</b>	<b>\$78,047.50</b>	<b>-21,047.50</b>	<b>137%</b>	
48									
49	<b>SPECIAL INTEREST/CONTRACT CLASSES</b>								
50	9646	Adult Paint Night	\$0.00	0.00	0.00	125.00	-125.00		
51	9646	Art Class	\$0.00	0.00	0.00	0.00	0.00		
52	9646	Breakfast with Santa	\$0.00	312.00	0.00	584.00	-584.00		
53	9646	Cupic Crew	\$0.00	35.00	0.00	35.00	-35.00		
54	9646	Elves in Training	\$0.00	48.00	0.00	120.00	-120.00		
55	9646	Gingerbread House Contest	\$0.00	21.00	0.00	56.00	-56.00		
56	9646	Intro to Anime Drawing	\$0.00	0.00	0.00	0.00	0.00		
57	9646	MAD Science	\$0.00	0.00	0.00	66.00	-66.00		
58	9646	Senior Field Trip	\$0.00	0.00	0.00	32.00	-32.00		
59		<b>TOTAL</b>	<b>\$5,000.00</b>	<b>\$416.00</b>	<b>\$0.00</b>	<b>\$1,018.00</b>	<b>3,982.00</b>	<b>20%</b>	
60									
61	<b>SPECIAL EVENTS</b>								
62	9646	Halloween Vendors	\$0.00	0.00	0.00	330.00	-330.00		
63	9646	Halloween Donations	\$0.00	0.00	0.00	200.00	-200.00		
64	9646	Holiday Party Vendor	\$0.00	90.00	0.00	120.00	-120.00		
65	9646	Easter Event	\$0.00	0.00	0.00	0.00	0.00		
66	9646	Spring Fling	\$0.00	0.00	0.00	0.00	0.00		
67	9646	Yard Sale	\$0.00	0.00	0.00	0.00	0.00		
68		<b>TOTAL</b>	<b>\$5,000.00</b>	<b>90.00</b>	<b>0.00</b>	<b>650.00</b>	<b>4,350.00</b>	<b>13%</b>	
69									
70	<b>RECREATION MISC.</b>								
71	9646	Gym Rental-Capehart/R.P.	\$0.00	1,430.00	0.00	6,232.50	-6,232.50		
72	9646	Birthday Parties	\$0.00	0.00	0.00	0.00	0.00		
73	9646	Open Gym	\$0.00	0.00	0.00	18.00	-18.00		
74	9646	Park Rentals	\$0.00	0.00	0.00	5,415.00	-5,415.00		
75		<b>TOTAL</b>	<b>\$65,000.00</b>	<b>1,430.00</b>	<b>0.00</b>	<b>11,665.50</b>	<b>53,334.50</b>	<b>18%</b>	
76									
77								Page 1	



	A	B	C	D	E	F	G	H
78	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
79	YOUTH SPORTS							
80	9646	PW Bball Skills & Drills Ses I & II	\$0.00	0.00	0.00	999.00	-999.00	
81	9646	Vball Skills & Drills Session I & II	\$0.00	0.00	0.00	108.00	-108.00	
82	9646	PW Bball - Winter	\$0.00	416.00	0.00	468.00	-468.00	
83	9646	2nd-3rd Bball -Winter	\$0.00	296.00	0.00	444.00	-444.00	
84	9646	4th-5th Bball -Winter	\$0.00	222.00	0.00	370.00	-370.00	
85	9646	6th-7th Bball -Winter	\$0.00	148.00	0.00	370.00	-370.00	
86	9646	Cheer	\$0.00	0.00	0.00	0.00	0.00	
87	9646	Youth Dodge Ball	\$0.00	0.00	0.00	0.00	0.00	
88	9646		\$0.00	0.00	0.00	0.00	0.00	
89		TOTAL	\$50,800.00	1,082.00	0.00	2,759.00	48,041.00	5%
90								
91	ADULT SPORTS							
92	9646	Coed Power Volleyball-Monday	\$0.00	0.00	0.00	1,710.00	-1,710.00	
93	9646	Adult Basketball	\$0.00	0.00	0.00	0.00	0.00	
94		TOTAL	\$6,000.00	0.00	0.00	1,710.00	4,290.00	29%
95								
96	TAXES							
97	9101	Prop Tax - Secured	\$1,630,700.00	0.00	0.00	0.00	1,630,700.00	
98	9102	Prop Tax - Unsec	\$53,000.00	0.00	0.00	-0.22	53,000.22	
99	9103	Supp Prop Tax	\$50,000.00	0.00	0.00	0.00	50,000.00	
100	9104	Prop Tax Sec Delinquent	\$11,000.00	9,804.83	0.00	9,804.83	1,195.17	
101	9105	Prop Tax Supp Delinquent	\$2,000.00	3,746.88	0.00	3,746.88	-1,746.88	
102	9106	Prop tax Unitary	\$9,300.00	0.00	0.00	0.00	9,300.00	
103	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
104	9130	Prop Tax - Prior Unsec	\$750.00	0.00	0.00	0.00	750.00	
105	9140	Prop Tax - Pently	\$400.00	0.00	0.00	6.25	393.75	
106	9196	RDA Residual	\$12,500.00	0.00	0.00	481.01	12,018.99	
107	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
108		TOTAL	\$1,769,650.00	13,551.71	0.00	14,038.75	1,755,611.25	1%
109								
110	INTEREST INCOME							
111	9410	Interest Income	\$6,500.00	0.00	0.00	0.00	6,500.00	
112		TOTAL	\$6,500.00	0.00	0.00	0.00	6,500.00	0%
113								
114	USE OF MONEY/PROPERTY							
115	9522	Homeowner Prop Tax	\$13,000.00	1,936.91	0.00	1,936.91	11,063.09	
116		TOTAL	\$13,000.00	1,936.91	0.00	1,936.91	11,063.09	15%
117								
118	IN LIEU TAX							
119	9529	In Lieu Tax	\$100,000.00	0.00	0.00	0.00	100,000.00	
120		TOTAL	\$100,000.00	0.00	0.00	0.00	100,000.00	0%
121								
122	MISC. Revenue							
123	9530	Misc. Revenue	\$20,064.00	0.00	0.00	20,064.00	0.00	
124		TOTAL	\$20,064.00	0.00	0.00	20,064.00	0.00	100%
125								
126	AID TO LOCAL GOVERNMENT							
127	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
128		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
129								
130	REDEVELOPMENT FUNDS							
131	9533	Redevelopment Passthru	\$10,000.00	0.00	0.00	296.58	9,703.42	
132		TOTAL	\$10,000.00	0.00	0.00	296.58	9,703.42	3%
133								
134	FISCAL RELIEF FOR SPECIAL DISTRICT							
135	9595	Fiscal Relief for Special District	\$0.00	0.00	0.00	0.00	0.00	
136		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
137								
138	STATE AID							
139	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
140		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
141								
142								
143								
144								
145								
146								
147								
148								
149								
150								
151								
152								
153								
154								

	A	B	C	D	E	F	G	H
155	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
156	9429	Building Rental	\$40,000	2,196.00	0.00	28,649.50	11,350.50	72%
157	9646	Rec Fees & Charges	\$188,800	9,508.00	0.00	95,850.00	92,950.00	51%
158	9100	Taxes	\$1,769,650	13,551.71	0.00	14,038.75	1,755,611.25	1%
159	9410	Interest Income	\$6,500	0.00	0.00	0.00	6,500.00	0%
160	9522	Homeowner Prop Tax	\$13,000	1,936.91	0.00	1,936.91	11,063.09	15%
161	9529	In Lieu Tax	\$100,000	0.00	0.00	0.00	100,000.00	0%
162	9530	Misc. Revenue	\$20,064	0.00	0.00	20,064.00	0.00	100%
163	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
164	9533	Redevelopmnet Funds	\$10,000	0.00	0.00	296.58	9,703.42	0%
165	9595	Fiscal Relief for Special Dist.	\$0	0.00	0.00	0.00	0.00	0%
166	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
167	9690	Lease Property	\$128,700	10,644.23	0.00	68,264.38	60,435.62	53%
168	9790	Revenue Other	\$706,500	791.82	0.00	15,207.27	691,292.73	2%
169		TOTAL	\$2,983,214	38,628.67	0.00	244,307.39	2,738,906.61	8%
170								
171		GENERAL RESERVED FUND	\$0					
172		CARRY OVER	\$1,432,956	0.00	0.00	0.00	0.00	0%
173								
174		TOTAL BUDGET	\$4,416,170	38,628.67	0.00	\$244,307	4,171,862.61	6%
175								
176		Scholarship		211.44				
177		ADA		0.00				
178		Field Deposit - Brock Park		0.00				
179		Field Deposit - Softball Complex		0.00				
180		Field Deposit - Capehart		0.00				
181		Bldg Deposit		1500.00	0.00			
182		Bldg Guards		520.00				
183				2231.44				
184								
185	2191	SMUD Reim - Something Extra		380.00				
186	2192	PG&E Reim - Something Extra		10.00				
187	2193	Republic Serv. Reim - Something		90.00				
188	2195	Sewage Reim - Something Extra		240.00				
189	2198	Water Reim - Something Extra		100.00				
190				820.00				
191								
192								
193		Total Revenue		41,680.11				
194								
195								
196								
197		Program/Scholarship Donations	\$0.00	211.44	0.00	13,557.21	-13,557.21	
198								
199		District ADA Account	\$0.00	0.00	0.00	0.00	0.00	
200		055000000	\$0.00	2,020.00	0.00	29,241.00	-29,241.00	
201		Contingency	\$150,000.00	0.00	0.00	0.00	150,000.00	
202		Park Dedication Acct 088L	\$0.00	0.00	(10337.38)	3,873.33	-3,873.33	
203		Park Fees 346l	\$0.00	-100,000.00	(1501.50)	1,233,651.16	-1,233,651.16	
204		District Reserve Acct	\$0.00	0.00	0.00	1,430,928.00	-1,430,928.00	

	A	B	C	D	E	F	G	H
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT - CHERRY BLOSSOM PARK</b>						
2		<b>REVENUE REPORT - DECEMBER 2022</b>						
3								
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>
5	<b>TAXES</b>							
6	9101	Prop Tax - Secured	\$0.00	0.00	0.00	0.00	0.00	
7	9102	Prop Tax - Unsec	\$0.00	0.00	0.00	0.00	0.00	
8	9103	Supp Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
9	9104	Prop Tax Sec Delinquent	\$0.00	0.00	0.00	0.00	0.00	
10	9105	Prop Tax Supp Delinquent	\$0.00	0.00	0.00	0.00	0.00	
11	9106	Prop tax Unitary	\$0.00	0.00	0.00	0.00	0.00	
12	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
13	9130	Prop Tax - Prior Unsec	\$0.00	0.00	0.00	0.00	0.00	
14	9140	Prop Tax - Pently	\$0.00	0.00	0.00	0.00	0.00	
15	9196	RDA Residual	\$0.00	0.00	0.00	0.00	0.00	
16		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
17								
18	<b>INTEREST INCOME</b>							
19	9410	Interest Income	\$300.00	0.00	0.00	0.00	300.00	
20		<b>TOTAL</b>	<b>\$300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>0%</b>
21								
22	<b>USE OF MONEY/PROPERTY</b>							
23	9522	Homeowner Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
24		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
25								
26	<b>IN LIEU TAX</b>							
27	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
28		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
29								
30	<b>MISC. Revenue</b>							
31	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
32		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
33								
34	<b>AID TO LOCAL GOVERNMENT</b>							
35	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
36		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
37								
38	<b>REDEVELOPMENT FUNDS</b>							
39	9533	Redevelopment funds	\$0.00	0.00	0.00	0.00	0.00	
40		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
41								
42	<b>STATE AID</b>							
43	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
44		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
45								
46	<b>SPECIAL ASSESSMENT</b>							
47	9603	Special Assessment	\$127,066.00	541.74	0.00	541.74	126,524.26	
48		<b>TOTAL</b>	<b>\$127,066.00</b>	<b>541.74</b>	<b>0.00</b>	<b>541.74</b>	<b>126,524.26</b>	<b>0%</b>
49								
50	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>
51								
52	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
53	9410	Interest Income	\$300	0.00	0.00	0.00	300.00	0%
54	9522	Homeowner Prop Tax	\$0	0.00	0.00	0.00	0.00	0%
55	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
56	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
57	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
58	9533	Redevelopmnet Funds	\$0	0.00	0.00	0.00	0.00	0%
59	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
60	9603	Special Assessment	\$127,066	541.74	0.00	541.74	126,524.26	0%
61								
62		<b>TOTAL</b>	<b>\$127,366</b>	<b>541.74</b>	<b>0.00</b>	<b>541.74</b>	<b>126,824.26</b>	<b>0%</b>
63								
64		<b>GENERAL RESERVED FUND</b>	<b>\$0</b>					
65		<b>CARRY OVER</b>	<b>\$59,642</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59,642.00</b>	<b>0%</b>
66								
67		<b>TOTAL BUDGET</b>	<b>\$187,008</b>	<b>541.74</b>	<b>0.00</b>	<b>\$542</b>	<b>186,466.26</b>	<b>0%</b>
68								
69								
70		<b>Total Revenue</b>		<b>541.74</b>				
71								
72								
73								
74								
75								

	A	B	C	D	E	F	G
1	<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT</b>						
2	<b>EXPENDITURE REPORT - DECEMBER 2022</b>						
3							
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTHS</b>	<b>EXPENDED</b>	<b>BALANCE</b>	<b>% EXPEND</b>
5	<b>ADMINISTRATION</b>						
6	<b>SALARIES &amp; BENEFITS</b>						
7	1110	Administrator	142,815	15,680.23	73,926.90	68,888.10	52%
8	1110	Office Manager	79,224	8,789.38	41,070.44	38,153.56	52%
9	1110	Office Assistant	0	0.00	0.00	0.00	0%
10	1122	Board of Directors	8,500	600.00	2,650.00	5,850.00	31%
11		Sub-Total	230,539	25,069.61	117,647.34	112,891.66	51%
12	1210	Retirement	17,763	0.00	9,199.78	8,563.22	52%
13	1220	OASDI	17,636	1,829.22	8,468.37	9,167.63	48%
14	1230	Insurance	33,755	2,692.50	16,155.00	17,600.00	48%
15	1240	Worker's Comp.	4,813	38.00	114.00	4,699.00	2%
16	1250	Unemployment	490	0.00	0.00	490.00	0%
17		Sub-Total	74,457	4,559.72	33,937.15	40,519.85	46%
18		<b>TOTAL</b>	<b>304,997</b>	<b>29,629.33</b>	<b>151,584.49</b>	<b>153,412.51</b>	<b>50%</b>
19							
20	<b>SERVICES &amp; SUPPLIES</b>						
21	2005	Ad/Leg	2,500	0.00	664.70	1,835.30	27%
22	2022	Bks/Subs	150	0.00	146.44	3.56	98%
23	2029	Bus Conf Exp	6,000	0.00	2,730.38	3,269.62	46%
24	2035	Educ/Trng	3,000	0.00	0.00	3,000.00	0%
25	2039	Empl Trans	1,000	0.00	337.12	662.88	34%
26	2051	Insurance	119,191	59,595.50	119,191.00	0.00	100%
27	2061	Memberships	12,100	0.00	12,266.00	-166.00	101%
28	2076	Office Sups	8,500	445.49	4,121.92	4,378.08	48%
29	2081	Postage	750	0.00	146.04	603.96	19%
30	2085	Printing	500	0.00	384.61	115.39	77%
31	2197	Tele & Teleg	16,000	1,197.91	7,094.90	8,905.10	44%
32	2261	Office Equip Mtnc	17,900	0.00	11,523.61	6,376.39	64%
33	2275	Rents & Leases	10,000	186.27	5,352.58	4,647.42	54%
34	2332	Food Sups	1,200	211.19	952.33	247.67	79%
35	2444	Medical Supplies	250	0.00	783.32	-533.32	313%
36	2505	Actg Svcs	30,000	1,280.00	13,510.00	16,490.00	45%
37	2531	Legal Svcs	15,000	83.75	715.00	14,285.00	5%
38	2591	Other Prof Svcs	139,000	19,611.89	26,081.13	112,918.87	19%
39	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
40	2819	Registration Service	20,000	1,887.00	1,887.00	18,113.00	9%
41	2880	PY Expenditure	0	0.00	0.00	0.00	0%
42	2898	Other Oper Exp	16,100	439.36	3,854.02	12,245.98	24%
43		<b>TOTAL</b>	<b>419,141</b>	<b>84,938.36</b>	<b>211,742.10</b>	<b>207,398.90</b>	<b>51%</b>
44							
45							
46	4202	Struct & Imp	500000	31,171.35	31,171.35	468,828.65	6%
47	4303	Office Equipment	7,000	0.00	2600.55	4399.45	37%
48		<b>TOTAL</b>	<b>507,000</b>	<b>31171.35</b>	<b>33,771.90</b>	<b>473,228.10</b>	<b>43%</b>
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58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent-Sarah/Ra	90,290	9,046.93	54,134.61	36,155.39	60%
62	1110	Supervisor-Rachel/Kayla	69,480	7,551.07	27,896.14	41,583.86	40%
63	1110	Rec. Coordinator/Chris	53,205	5,606.14	15,003.04	38,201.96	28%
64	1110	Rec Specialist/Luu	49,317	5,672.62	26,128.79	23,188.21	53%
65	1122	Part Time	150,000	8,400.89	46,769.42	103,230.58	31%
66	1122	Part Time Ases	0	0.00	0.00	0.00	0%
67		Sub-Total	412,292	36,277.65	169,932.00	242,360.00	41%
68	1210	Retirement	20,983	0.00	4,923.22	16,059.78	23%
69	1220	OASDI	31,540	2,712.75	12,941.31	18,598.69	41%
70	1230	Insurance	29,687	2,138.85	9,877.71	19,809.29	33%
71	1240	Worker's Comp	11,877	1,482.00	4,446.00	7,431.00	37%
72	1250	Unemployment	6,230	62.57	553.34	5,676.66	9%
73		Sub-Total	100,316	6,396.17	32,741.58	67,574.42	33%
74		TOTAL	512,609	42,673.82	202,673.58	309,935.42	40%
75							
76	SERVICES & SUPPLIES						
77	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
78	2022	Books/Subs	0	0.00	0.00	0.00	0%
79	2029	Business/Conf Exp	2,000	0.00	0.00	2,000.00	0%
80	2035	Educ/Trng	1,500	0.00	0.00	1,500.00	0%
81	2039	Empl Trans	2,000	101.93	392.69	1,607.31	20%
82	2061	Memberships	600	0.00	290.00	310.00	48%
83	2065	Film Svcs	0	0.00	0.00	0.00	0%
84	2076	Office Svcs	1,000	0.00	936.27	63.73	94%
85	2081	Postage	1,500	10.80	1,202.82	297.18	80%
86	2085	Printing	2,500	0.00	1,918.74	581.26	77%
87	2197	Tele & Teleg	0	0.00	0.00	0.00	0%
88	2275	Rents & Leases	0	0.00	0.00	0.00	0%
89	2314	Clothing	5,000	0.00	410.53	4,589.47	8%
90	2332	Food	3,500	700.34	1,928.31	1,571.69	55%
91	2444	Med Svcs	1,500	0.00	100.72	1,399.28	7%
92	2591	Other Prof Svcs	5,000	464.83	1,198.83	3,801.17	24%
93	2851	Rec Svcs	20,000	0.00	4,116.40	15,883.60	21%
94	2852	Rec Svcs	17,000	1,865.94	3,944.57	13,055.43	23%
95	2871	Transportation	6,000	0.00	0.00	6,000.00	0%
96	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
97			69,100	3,143.84	16,439.88	52,660.12	24%
98							
99	4202	Struct & Imp	18,000	0.00	0.00	18,000.00	0%
100			18,000	0.00	0.00	18,000.00	0%
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115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	MAINTENANCE						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Scott	93,730	10,401.07	48,591.66	45,138.34	52%
119	1110	Supervisor - Sergio	74,190	8,230.00	38,460.00	35,730.00	52%
120	1110	Superviosr -	74,190	0.00	0.00	74,190.00	0%
121	1110	Mtnc Worker II	50,289	4,757.38	22,254.44	28,034.56	44%
122	1110	Mtnc Wkr-Eric	14,058	0.00	8,617.31	5,440.69	61%
123	1110	Mtnc Wkr-Rodney	47,522	5,266.93	24,632.34	22,889.66	52%
124	1110	Mtnc Wkr-Steve	45,167	5,005.24	23,131.80	22,035.20	51%
125	1110	Mtnc Wkr-Simmons	45,167	5,005.24	23,060.77	22,106.23	51%
126	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
127	1122	Weekday & Weekend Bldg Monitor	16,640	4,036.50	14,378.75	2,261.25	86%
128		<b>Sub-Total</b>	<b>460,954</b>	<b>\$ 42,702.36</b>	<b>203,127.07</b>	<b>257,826.93</b>	<b>44%</b>
129	1210	Retirement	35,545	0.00	15,108.93	20,436.07	43%
130	1220	OASDI	35,263	3,394.87	15,336.26	19,926.74	43%
131	1230	Insurance	113,442	6,316.08	39,226.64	74,215.36	35%
132	1240	Worker's Comp.	53,507	8,718.25	26,154.75	27,352.25	49%
133	1250	Unemployment	2,542	54.91	120.16	2,421.84	5%
134		<b>Sub-Total</b>	<b>240,299</b>	<b>18,484.11</b>	<b>95,946.74</b>	<b>144,352.26</b>	<b>40%</b>
135		<b>TOTAL</b>	<b>701,252</b>	<b>61,186.47</b>	<b>299,073.81</b>	<b>402,178.19</b>	<b>43%</b>
136	SERVICES & SUPPLIES						
137	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
138	2035	Educ/Trng	500	0.00	0.00	500.00	0%
139	2039	Empl Trans	150	0.00	0.00	150.00	0%
140	2061	Memberships	150	0.00	0.00	150.00	0%
141	2076	Office Sups	500	0.00	366.97	133.03	73%
142	2104	Agri/Hort	2,000	0.00	121.76	1,878.24	6%
143	2111	Bldg Mtnc Svc	2,500	0.00	1,985.25	514.75	79%
144	2112	Bldg Mtnc Sups	7,500	704.28	4,320.50	3,179.50	58%
145	2122	Chem Sups	2,500	0.00	0.00	2,500.00	0%
146	2131	Elec Sys SVC	3,000	0.00	0.00	3,000.00	0%
147	2132	Elec Sys Sup	1,000	0.00	0.00	1,000.00	0%
148	2142	Land Imp Sup	20,000	0.00	8,414.18	11,585.82	42%
149	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
150	2162	Paint Sups	1,000	0.00	0.00	1,000.00	0%
151	2168	Plumbing Sups	5,000	0.00	3,623.15	1,376.85	72%
152	2191	Electricity	40,000	2,629.83	20,831.39	19,168.61	52%
153	2192	Natural Gas	3,000	726.48	1,102.99	1,897.01	37%
154	2193	Refuse	9,000	963.44	6,822.54	2,177.46	76%
155	2195	Sewage	5,500	428.78	2,443.31	3,056.69	44%
156	2197	Tele/Teleg	2,200	93.45	870.29	1,329.71	40%
157	2198	Water	100,000	4,815.91	51,824.29	48,175.71	52%
158	2205	Auto Mtnc Svc	12,000	756.18	4,288.17	7,711.83	36%
159	2206	Auto Mtnc Sup	0	0.00	0.00	0.00	0%
160	2211	Constr Equip Svc	4,500	0.00	2,097.07	2,402.93	47%
161	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
162	2226	Expend Tools	5,000	0.00	2,056.64	2,943.36	41%
163	2236	Fuels & Lubes	16,000	0.00	5,969.40	10,030.60	37%
164	2275	Rents & Leases	17,000	303.74	6,372.22	10,627.78	37%
165	2281	Shop Equip Svc	1,200	0.00	507.77	692.23	42%
166	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
167	2292	Other Equip	10,000	2,367.43	2,521.37	7,478.63	25%
168	2314	Clothing	3,000	0.00	661.15	2,338.85	22%
169	2321	Cust Svc	0	0.00	0.00	0.00	0%
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	A	B	C	D	E	F	G
172	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
173	2322	Cust Sup	14,000	1,704.39	8,326.24	5,673.76	59%
174	2444	Medical Sup	300	0.00	341.76	-41.76	114%
175	2591	Other Prof Svc	85,000	16,009.57	60,119.70	24,880.30	71%
176	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
177		<b>TOTAL</b>	<b>373,500</b>	<b>31,503.48</b>	<b>195,994.11</b>	<b>177,505.89</b>	<b>52%</b>
178							
179							
180	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
181	<u>FIXED ASSETS</u>						
182	4201	Building Improvement	35,000	0.00	0.00	35,000.00	0%
183	4202	Structures & Imp	545,743	282,168.33	459,148.52	86,594.48	84%
184	4303	Other Equip	70,000	630.06	45,666.20	24,333.80	65%
185			<b>650,743</b>	<b>282,798.39</b>	<b>504,814.72</b>	<b>145,928</b>	<b>78%</b>
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229	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
230		<u>DISTRICT TOTALS</u>					
231		<u>SALARIES &amp; BENEFITS</u>					
232	1110	FULL TIME SALARIES	928,644	75,576.09	426,908.24	501,735.76	46%
233	1122	PART TIME SALARIES	175,140	75,880.99	63,798.17	111,341.83	36%
234	1210	RETIREMENT	74,291	0.00	29,231.93	45,059.07	39%
235	1220	OASDI	84,438	7,936.84	36,745.94	47,692.06	44%
236	1230	INSURANCE	176,884	11,147.43	65,259.35	111,624.65	37%
237	1240	WORKER'S COMP	70,197	10,238.25	30,714.75	39,482.25	44%
238	1250	UNEMPLOYMENT	9,262	117.48	673.50	8,588.50	7%
239	1000	<b>SALARIES/BENEFITS</b>	<b>1,518,858</b>	<b>133,489.62</b>	<b>653,331.88</b>	<b>865,526.12</b>	<b>43%</b>
240							
241		<u>SERVICES &amp; SUPPLIES</u>					
242	2005	AD/LEGAL NOTICE	2,500	0.00	664.70	1,835.30	27%
243	2022	BOOKS/SUBS	150	0.00	146.44	3.56	98%
244	2029	BUS/CONF EXP	8,000	0.00	2,730.38	5,269.62	0%
245	2035	EDUC/TRNG	5,000	0.00	0.00	5,000.00	0%
246	2039	EMPLOY TRANS	3,150	101.93	729.81	2,420.19	0%
247	2051	INSURANCE	119,191	59,595.50	119,191.00	0.00	100%
248	2061	MEMBERSHIPS	12,850	0.00	12,556.00	294.00	98%
249	2065	FILM SVC	0	0.00	0.00	0.00	0%
250	2076	OFFICE SUPS	10,000	445.49	5,425.16	4,574.84	54%
251	2081	POSTAGE	2,250	10.80	1,348.86	901.14	60%
252	2085	PRINTING	3,000	0.00	2,303.35	696.65	77%
253	2104	AGRI/HORT	2,000	0.00	121.76	1,878.24	6%
254	2111	BLDG MTNC SVC	2,500	0.00	1,985.25	514.75	79%
255	2112	BLDG MTNC SUP	7,500	704.28	4,320.50	3,179.50	58%
256	2122	CHEM SUPS	2,500	0.00	0.00	2,500.00	0%
257	2131	ELEC MTNC SVC	3,000	0.00	0.00	3,000.00	0%
258	2132	ELEC MTNC SUP	1,000	0.00	0.00	1,000.00	0%
259	2142	LAND IMP SUP	20,000	0.00	8,414.18	11,585.82	42%
260	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
261	2162	PAINTING SUPS	1,000	0.00	0.00	1,000.00	0%
262	2168	PLUMBING SUPS	5,000	0.00	3,623.15	1,376.85	72%
263	2191	ELECTRICITY	40,000	2,629.83	20,831.39	19,168.61	52%
264	2192	NATURAL GAS	3,000	726.48	1,102.99	1,897.01	37%
265	2193	REFUSE	9,000	963.44	6,822.54	2,177.46	76%
266	2195	SEWAGE	5,500	428.78	2,443.31	3,056.69	44%
267	2197	TELE/TELEG	18,200	1,291.36	7,965.19	10,234.81	44%
268	2198	WATER	100,000	4,815.91	51,824.29	48,175.71	52%
269	2205	AUTO MTNC SVC	12,000	756.18	4,288.17	7,711.83	36%
270	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
271	2211	CONSTR EQUIP SVC	4,500	0.00	2,097.07	2,402.93	47%
272	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
273	2226	EXPEND TOOLS	5,000	0.00	2,056.64	2,943.36	41%
274	2236	FUELS / LUBES	16,000	0.00	5,969.40	10,030.60	37%
275	2261	OFF EQUIP MTNC	17,900	0.00	11,523.61	6,376.39	64%
276	2275	RENTS/LEASES	27,000	490.01	11,724.80	15,275.20	43%
277	2281	SHOP EQUIP SVCS	1,200	0.00	507.77	692.23	42%
278	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
279	2292	OTHER EQUIP SUPS	10,000	2,367.43	2,521.37	7,478.63	25%
280	2314	CLOTHING	8,000	0.00	1,071.68	6,928.32	13%
281	2321	CUST SVC	0	0.00	0.00	0.00	0%
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	A	B	C	D	E	F	G
286	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
287	2322	CUST SUP	14,000	1,704.39	8,326.24	5,673.76	59%
288	2332	FOOD SUPS	4,700	911.53	2,880.64	1,819.36	61%
289	2444	MED SUPS	2,050	0.00	1,225.80	824.20	60%
290	2505	ACCOUNT SVC	30,000	1,280.00	13,510.00	16,490.00	45%
291	2531	LEGAL SVC	15,000	83.75	715.00	14,285.00	5%
292	2591	OTHER PROF SVCS	229,000	36,086.29	87,399.66	141,600.34	38%
293	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
294	2819	REGISTRATION SVC	20,000	1,887.00	1,887.00	18,113.00	0%
295	2851	RECREATION SVC	20,000	0.00	4,116.40	15,883.60	21%
296	2852	RECREATION SUP	17,000	1,865.94	3,944.57	13,055.43	23%
297	2871	TRANSPORTATION	6,000	0.00	0.00	6,000.00	0%
298	2880	PY EXPEND	0	0.00	0.00	0.00	0%
299	2898	OTHER OPER EXP	16,100	439.36	3,854.02	12,245.98	24%
300	2000	SERVICES/SUPPLIES	861,741	119,585.68	424,176.09	437,564.91	49%
301							
302	FIXED ASSETS						
303	4201	Building IIM	35,000	0.00	0.00	35,000.00	0%
304	4202	STRUCT & IMP	1,063,743	282,168.33	459,148.52	604,594.48	0%
305	4303	EQUIPMENT	77,000	31,801.41	79,438.10	515,561.90	0%
306	4000	FIXED ASSETS	1,175,743	313,969.74	538,586.62	1,155,156	0%
307							
308							
309	1000	SALARIES & BENE	1,518,858	133,489.62	653,331.88	865,526.12	43%
310							
311	2000	SERVICES & SUPP	861,741	119,585.68	424,176.09	437,564.91	49%
312							
313	4000	FIXED ASSETS	1,175,743	313,969.74	538,586.62	1,155,156	0%
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315		CONTINGENCY	150,000	0.00	0.00	150,000.00	0%
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317		RESERVE	709,828	0.00	0.00	0.00	0%
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320		TOTAL	4,416,170	567,045.04	1,616,094.59	2,608,247	37%
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	A	B	C	D	E	F	G
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT - CHERRY BLOSSOM PARK</b>					
2		<b>EXPENDITURE REPORT DECEMBER 2022</b>					
3							
4	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
5	ADMINISTRATION						
6	SERVICES & SUPPLIES						
7	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
8	2505	Actg Svcs	1,500	0.00	1,500.00	0.00	100%
9	2591	Other Prof Svcs	<u>9,629</u>	<u>0.00</u>	<u>5,974.36</u>	<u>3,654.64</u>	<u>62%</u>
10		<b>TOTAL</b>	<b>11,284</b>	<b>0.00</b>	<b>7,629.36</b>	<b>3,654.64</b>	<b>68%</b>
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58	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
59	<b>MAINTENANCE</b>						
60	<b>SALARIES &amp; BENEFITS</b>						
61	1110	Mtnr Wkr-	33,464	5,266.93	15,840.79	17,623.21	47%
62	1122	PT Wkr-Seasonal	12,000	0.00	8,040.00	3,960.00	67%
63		<b>Sub-Total</b>	<b>45,464</b>	<b>\$ 5,266.93</b>	<b>23,880.79</b>	<b>21,583.21</b>	<b>53%</b>
64	1210	Retirement	2,677	0.00	1,267.26	1,409.74	47%
65	1220	OASDI	3,478	402.92	1,864.75	1,613.25	54%
66	1230	Insurance	6,300	665.08	2,660.32	3,639.68	42%
67	1240	Worker's Comp.	5,277	475.00	1,425.00	3,852.00	27%
68	1250	Unemployment	490	0.00	0.00	490.00	0%
69		<b>Sub-Total</b>	<b>18,223</b>	<b>1,543.00</b>	<b>7,217.33</b>	<b>11,005.67</b>	<b>40%</b>
70		<b>TOTAL</b>	<b>63,686</b>	<b>6,809.93</b>	<b>31,098.12</b>	<b>32,587.88</b>	<b>49%</b>
71	<b>SERVICES &amp; SUPPLIES</b>						
72	2104	Agri/Hort	2,000	0.00	0.00	2,000.00	0%
73	2111	Bldg Mtnr Svcs	200	0.00	0.00	200.00	0%
74	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
75	2142	Land Imp Supplies	1,600	0.00	0.00	1,600.00	0%
76	2191	Electricity	900	60.40	361.50	538.50	40%
77	2193	Refuse	1,200	200.00	400.00	800.00	33%
78	2198	Water	21,700	286.19	18,049.04	3,650.96	83%
79	2205	Auto Mtnr Svc	750	0.00	0.00	750.00	0%
80	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
81	2226	Expend Tools	300	0.00	0.00	300.00	0%
82	2236	Fuels & Lubes	2,500	0.00	821.72	1,678.28	33%
83	2275	Rents & Leases	1,850	0.00	0.00	1,850.00	0%
84	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
85	2292	Other Equip Sups	300	0.00	0.00	300.00	0%
86	2314	Clothing	300	0.00	0.00	300.00	0%
87	2444	Medical Supplies	100	0.00	0.00	100.00	0%
88	2591	Other Prof Svc	1,000	0.00	880.00	120.00	88%
89		<b>TOTAL</b>	<b>35,100</b>	<b>546.59</b>	<b>20,512.26</b>	<b>14,587.74</b>	<b>58%</b>
90							
91							
92	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
93	<b>FIXED ASSETS</b>						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	9,000	0.00	0.00	9,000.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
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113	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
114		<u>DISTRICT TOTALS</u>					
115		<u>SALARIES &amp; BENEFITS</u>					
116	1110	FULL TIME SALARIES	33,464	5,266.93	15,840.79	17,623.21	47%
117	1122	PART TIME SALARIES	12,000	0.00	8,040.00	3,960.00	67%
118	1210	RETIREMENT	2,677	0.00	1,267.26	1,409.74	47%
119	1220	OASDI	3,478	402.92	1,864.75	1,613.25	54%
120	1230	INSURANCE	6,300	665.08	2,660.32	3,639.68	42%
121	1240	WORKER'S COMP	5,277	475.00	1,425.00	3,852.00	27%
122	1250	UNEMPLOYMENT	665	0.00	0.00	665.00	0%
123	1000	<b>SALARIES/BENEFITS</b>	<b>63,686</b>	<b>6,809.93</b>	<b>31,098.12</b>	<b>32,587.88</b>	<b>49%</b>
124							
125		<u>SERVICES &amp; SUPPLIES</u>					
126	2005	Adv/Legal Notice	155	0	155.00	0.00	100%
127	2104	AGRI/HORT	2,000	0.00	0.00	2,000.00	0%
128	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
129	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
130	2142	Land Imp Supplies	1,600	0.00	0.00	1,600.00	0%
131	2191	ELECTRICITY	900	60.40	361.50	538.50	40%
132	2193	REFUSE	1,200	200.00	400.00	800.00	33%
133	2198	WATER	21,700	286.19	18,049.04	3,650.96	83%
134	2205	Auto Mtnc Svc	750	0.00	0.00	750.00	0%
135	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
136	2226	Expend Tools	300	0.00	0.00	300.00	0%
137	2236	FUELS / LUBES	2,500	0.00	821.72	1,678.28	33%
138	2275	Rents & Leases	1,850	0.00	0.00	1,850.00	0%
139	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
140	2292	Other Equip Sups	300	0.00	0.00	300.00	0%
141	2314	Clothing	300	0.00	0.00	300.00	0%
142	2444	Medical Supplies	100	0.00	0.00	100.00	0%
143	2505	Accounting	1,500	0.00	1,500.00	0.00	100%
144	2591	OTHER PROF SVCS	9,629	0.00	6,854.36	2,774.64	71%
145	2000	<b>SERVICES/SUPPLIES</b>	<b>46,384</b>	<b>0.00</b>	<b>28,141.62</b>	<b>18,242.38</b>	<b>61%</b>
146							
147		<u>FIXED ASSETS</u>					
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	9,000	0.00	0.00	9,000.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	<b>FIXED ASSETS</b>	<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
152							
153							
154	1000	<b>SALARIES &amp; BENE</b>	<b>63,686</b>	<b>6,809.93</b>	<b>31,098.12</b>	<b>32,587.88</b>	<b>49%</b>
155							
156	2000	<b>SERVICES &amp; SUPP</b>	<b>46,384</b>	<b>546.59</b>	<b>28,141.62</b>	<b>18,242.38</b>	<b>61%</b>
157							
158	4000	<b>FIXED ASSETS</b>	<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
159							
160		<u>CONTINGENCY</u>	<u>30,000</u>	<u>0.00</u>	<u>0.00</u>	<u>30,000.00</u>	<u>0.00</u>
161			0				
162		<u>RESERVE</u>	<u>37,938</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0%</u>
163							
164							
165		<b>TOTAL</b>	<b>187,008</b>	<b>7,356.52</b>	<b>59,239.74</b>	<b>89,830</b>	<b>32%</b>
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