

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

Regular Meeting of the Board of Directors
October 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. COMMENTS AND REPORTS FROM CITIZENS AND ORGANIZATIONS

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

3. ADMINISTRATOR'S REPORT

- A. Administrator's Report Updates
- B. Park and Facility Maintenance Report
- C. Recreation Report

4. CORRESPONDENCE

None

5. REPORTS FROM STANDING COMMITTEES:

Budget, Finance & Audit: Chairperson Crystal Harding; Member Veya Cummings

Facility Development: Chairperson Beau Reynolds; Member Joanna McVay

Personnel and Policy: Chairperson Veya Cummings; Member Beau Reynolds

Programs, Fees, and Charges: Chairperson Joanna McVay; Member Crystal Harding

6. CONSENT CALENDAR

- A. Approval September 14, 2023 minutes
- B. Approval of payment of the bills for the General Fund and CFD for the month of September 2023.

7. UNFINISHED BUSINESS

- A. Revised Job Description: District Administrator Emeritus Position
Board discussion/action that the North Highlands and Park District's Board of Directors approve the revised District Administrator Emeritus Position, including salary schedule and job description (as provided).

8. NEW BUSINESS

None

9. CHAIRPERSON'S REPORT

10. COMMENT'S FROM BOARD MEMBERS

11. ADJOURNMENT

12. DATE, TIME, AND PLACE OF NEXT MEETING

The next regular meeting of the Board of Directors will be on November 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.

IMPORTANT INFORMATION

The North Highlands Recreation and Park District is currently utilizing the Zoom meeting format to record the district board meetings. You can access the Zoom Meeting using the information listed below. The meeting is also available on Facebook live.

Public questions will be accepted by the District up to 3:00 p.m. October 12, 2023. Please direct your questions to scott@nhRPD.org. If the question asked relates to an Item on the Agenda, it will be addressed by the Board at the time the item appears on the agenda. If your question is not related to an Item on the Agenda, it will be addressed by the Board under Agenda Item No. 2 – Comments and Reports from Citizens and Organizations.

Join Zoom Meeting

<https://us06web.zoom.us/j/81303304273?pwd=DJIwbxW51MxYxsax7sPb9oaPW5sT8E.1>

Meeting ID: 813 0330 4273

Passcode: 6040

North Highlands Recreation and Park District
Board Agenda

To: Pat Williams, Chairperson
Board of Directors

From: Scott Graham, Administrator

Date: October 12, 2023

Subject: Administrator's Updates

ADMINISTRATOR'S REPORT

- A. Master Plan Update and Timeline
- B. Sacramento County ARPA Funds
- C. 2023 District Audit Update
- D. Freedom Park Drive Change of Parking Restrictions
- E. Parks and Facilities Superintendent Recruitment

Master Plan Update and Timeline

Staff has reviewed the first draft of the proposed Master Plan and provided feedback to O'Dell Engineering on a number of items. Karen Folsom is in the process of addressing those items and updating the draft plan. I expect to receive her revised draft by October 16, at which time I will provide the Board with a copy of the revised draft Master Plan for your review and comments. You should have a minimum of two weeks to study the plan and then provide me with your questions or comments by the end of October. Once the Board has completed their review, I will then post the draft plan on the District website and invite the public to review and add their comments and questions. O'Dell will then receive all the information collected after review and compose a final draft of the Park Master Plan. The goal would be to have the Master Plan on the November 9 Board of Directors meeting for final approval.

Sacramento County ARPA Funds

Staff recently met with Supervisor Sue Frost and her Chief of Staff to discuss possible funding opportunities for the District through the American Rescue Plan Act of 2021. Funds are available for independent special districts for either economic relief due to the Covid related shutdown of 2020, or for projects within the District. After that meeting, I met with Matt Levesque, a Management Analyst for the County. He explained that projects would have to benefit

disadvantaged areas within the District. If you will recall, NHRPD received State of California Relief for Special Districts in December, 2021, in the amount of \$742,013. Any application for economic relief from ARPA would have to factor in the receipt of that funding. I can continue to work with County staff to determine if we would be eligible for project funding and then work to identify potential projects.

2023 District Audit Update

CLA is in the final phase of completing the audit for the fiscal year ending in June, 2023. Once staff receives the draft and completes and returns the Management Discussion and Analysis to CLA, staff will schedule a meeting with the Budget, Finance and Audit Committee (members Harding and Cummings, date and time TBD). The goal would be to have the final draft on the December 14 Board of Directors for approval.

Freedom Park Drive Change of Parking Restrictions

Parking along Freedom Park Drive between Watt and 32nd Street will be changed from “No parking 7PM to 6AM” to “No stopping allowed”. The change allows law and code enforcement to tow any vehicles that are in violation of the restrictions. The impact on the District is there will no longer be on-street parking near Freedom Park. A County flyer and diagram are included for your review.

Parks and Facilities Superintendent Recruitment Update

I am in the process of updating the job description for this position. Once complete, staff will post the job announcement on the CPRS Job Board and other outlets to publicize the opening.

Department of Transportation
Ron E. Vicari, Director



County of Sacramento

Divisions

Administration
Engineering & Design
Planning & Programs
Maintenance & Operations

September 19, 2023

SUBJECT: Freedom Park Drive Parking Restrictions

Dear Business/Property Owner:

In response to recent requests from property owners and businesses along Freedom Park Drive, Sacramento County Department of Transportation (SacDOT) will be changing the current parking restrictions along Freedom Park Drive between Watt Avenue and 32nd Street. The existing "No Parking 7PM to 6AM" restrictions on Freedom Park Drive will be changed to "No Stopping Anytime". The map on the back of this letter shows the affected segments where these new restrictions will take place.

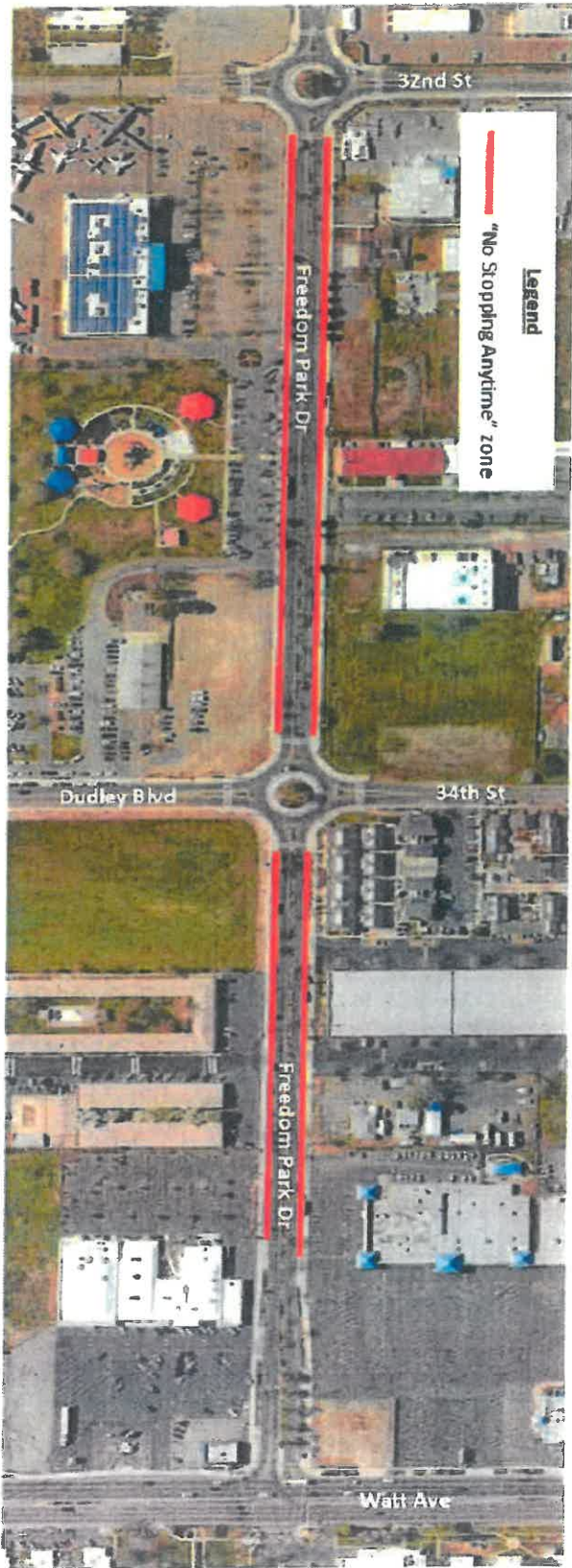
The "No Stopping Anytime" signs are scheduled to be installed during the week of October 2, 2023. If you have any questions, I can be reached at (916) 875-5775.

Sincerely,

A handwritten signature in black ink that reads "Sonia Hernandez". The signature is fluid and cursive, with a large loop at the end.

Sonia Hernandez
Sr. Transportation Engineer

Freedom Park Drive Parking Revisions



NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Pat Williams, Chairperson
Board of Directors

From: Scott Graham, Administrator

Date: October 12, 2023

Subject: Parks/Facilities Report

PARK MAINTENANCE UPDATE:

- Staff completed irrigation repairs to sprinkler heads at Freedom and Memorial parks.
- An irrigation contractor was brought in to complete complex repairs to a six-inch mainline leak at Freedom Park. Strizek and Sierra Creek parks also had leaks repaired in September. (See picture)
- At Cherry Blossom (and surrounding landscapes), Freedom, Brock and Capehart parks bushes, shrubs and tree branches were pruned. Broken branches in trees at Sierra Creek, Larchmont and Planehaven were removed by a tree maintenance contractor. (See pictures)
- Weed abatement took place at multiple District parks and facilities.
- Weekly mowing, edging, trimming and pruning of all District parks and facilities, including the landscaping at the Elverta Park community.

FACILITY MAINTENANCE UPDATE:

- Staff replaced soap dispensers at the Office Complex and Capehart.
- HVAC units all received new air filters. Electrical boxes at Freedom Park, adjacent to the stage area were replaced. The old boxes were in rough shape.
- Bathroom fixtures were repaired at Freedom, Brock and Cherry Blossom parks.
- At the Community Center, alarm sensors received new batteries.

INCIDENT/ACCIDENT REPORT UPDATE:

On September 23, a rental was scheduled for the Recreation Center from 6:00 to 11:00 pm. It was for 50 people, no alcohol was to be served, so therefore no security guards were required (per District rental guidelines). The event was monitored by District staff. What ensued was closer to 150 showed up, most uninvited. There was alcohol being consumed outside the building, altercations broke out on the north side of the Office grounds, closer to the FC Joyce parking lot. Around 10:30 pm staff attempted to intervene; however, he was overwhelmed by the volume of people inside and outside the building. While dialing out to 911, an altercation took place in front of the Recreation Center doors, causing a loud crashing sound that drew him to that situation. Soon after, the party began to break up as cars exited the parking lot haphazardly. The renter did stay behind after the crowd dispersed to remove decorations and clean the room, as required by the terms of the rental agreement. However, the contract states the renter is responsible for the actions of attendees of the function. Also, the presence of alcohol was in violation of the rental terms, as was the amount of people in and out of the building. Had she rented a space for a party that size, with alcohol to be served, a security guard would have been required, event insurance would be required and the Community

Center would have been the space she had to rent. All these stipulations would have added significantly higher fees for the rental. For all those reasons, staff determined that she was entitled to just under 20 percent of her \$500 security deposit. District staff assigned to the event have also received written counseling on how best to handle situations like this in the future before they escalate out of control.

PARK AND FACILITIES PROJECT PHOTOS



Larchmont



Sierra Creek



Planehaven



Freedom Park

FEC POP TEAM STAT PROGRAM:

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

Monthly activity report for: North Highlands Park
District, **Reporting Period:** 2023-09-01 to 2023-09-30

Summary of enforcement actions

| | | |
|----------------------|----------------------|----|
| | Park Hours: | 0 |
| | Drugs: | 0 |
| | Weapons: | 0 |
| | Alcohol: | 1 |
| NTA Issued: 9 | Animals: | 1 |
| | Vehicle Code: | 6 |
| | Probation Violation: | 0 |
| | Other: | 1 |
| Onsite Arrests: | Drugs: | |
| | Weapons: | |
| | Assault/Battery: | |
| | Sex Crimes: | |
| | Theft: | |
| | Probation Violation: | |
| | Other: | |
| Calls For Service: | | 1 |
| Parking Citations: | | 27 |
| Warrant Arrests: | | 0 |
| DUI Arrests: | | 0 |
| Stolen Vehicles: | | 0 |
| Warnings Issued: | | 3 |

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Scott Graham, Administrator
FROM: Rachel Robertson, Recreation Superintendent
DATE: October 12, 2023
SUBJECT: Recreation Division Report

Toddler/Youth/Teen Programs

- Pee Wee Flag Football was held every Saturday in September. This program taught the fundamentals of flag football like throwing, catching, and proper flag pulling technique. 15 participants (no sponsorships)
- 7th/8th Grade Volleyball League was cancelled (projected to start in September) due to low enrollment despite extending the program and marketing through TRUSD. However, staff have offered a modified Volleyball program called Skills & Scrimmages that did not require as many participants. The program will be 6 weeks, and will start in October. The first 4 weeks will focus on the fundamentals of the sport, the last 2 weeks will be for scrimmages. Participation numbers will be given at the next board meeting once the program starts.
- Youth Cooking held a fall theme cooking class where they made Caramel Apple Pie Bombs and take-home Apple Cider kits. (14 participants – 10 TRUSD, 4 paid).

Dragon's Den Before and After School Program

- Our bulletin board focused on National Hispanic Heritage Month which included a biography on Frida Kahlo. The bulletin also focused on Self-Improvement and showcased ideas for the students (and staff) to set goals for themselves.
- Highlight activities include DIY Lego Boats, Ninja Turtle Pizza Box Relay Race, Pipe Cleaner Superheroes, and Mario Vortex Cannon.
- Special guest, All About a Farm, came out on September 27. Participants got to learn and interact with bunnies, chickens and mini goats.
- This month's clubs included Mindfulness, Music & Drama, Sports and Community where students wrote to pen pals!
- Registration has increased to 32 participants.

Adult Programs

- Adult Coed Power Volleyball fall league began with 4 teams.

Senior Programs

Bingo

- Bingo averaged about 22 participants.

Harvesttime

- Harvesttime averaged 20 participants.
- Harvesttime hosted a Luau event with themed games, limbo, and staff provided Hawaiian Shaved ice.

Senior Movies

- The September movie was The Sandlot.

- Senior movie had 4 participants.

Rentals

- Capehart Gym: 9 (9 NR, 0 R)
- Community Center: 2 (2 NR, 0 R)
- Freedom Park: 12 (8 NR, 4 R)
- Recreation Center: 4 (4 NR, 0 R)
- Ridgepoint Gym: 8 (8 NR, 0 R)
- Birthday Parties: 0

Special Events

- Park Spotlight Mini Event - Chalk The Block was hosted at Strizek Park for national chalk your walk day.
 - Staff provided fruit as a special treat
 - Staff provided a DIY chalk paint booth, in addition to passive activities such as friendship bracelets, and lawn games
 - Staff hosted a chalk “mosaic” where participants could chalk/paint over painters’ tape and once the chalk set, staff peeled the tape back to reveal the mosaic
 - We estimate about 20 people attended this event
- Touch a Truck was held at Freedom Park
 - We had 14 different vehicles out at the park for the public to interact with from both public and private agencies.
 - Event highlights included a sensory time for 30 minutes at the beginning of the event, a builder's workshop hosted by The Home Depot, a helicopter landing at 10:30am, a 100-beach ball drop at the dump truck at 11:15am, and many participants stayed till 12pm to watch the helicopter take off.
 - We estimate that 300 - 400 people attended this event.
 - *Thank you* to SacRT, Sac Metro for both the engine and the helicopter, SMUD, TRUSD, McCarthy Building Company, AMR, Silver Saddle Limo, Sac County Waste Management and Recycling, Junk King Sacramento, the Sheriff's Activity League, and the NHRPD Parks Department for bringing a vehicle out to the event.
 - *Thank you* to the Aerospace Museum for giving us access to their parking lot for the public during our event.
 - *Thank you* to The Home Depot for bringing out a Builder's Workshop to the event.

Scholarships

- We received 1 scholarship in the month of September for the 7th/8th Grade Volleyball Program. The participant used their scholarship for the modified Volleyball program.
- Staff continue to market the opportunity through the Recreation Guide, social media, on the gym bulletin board, website and at Back to School Nights.

Marketing

- We had 9 new subscribers for our monthly newsletter.
- Staff are currently working on the rough draft for the Winter Recreation Guide.

Sponsorships

NHRPD received their second sponsorship of the 2023 – 2024 from Bay Alarms. Bay Alarms has generously donated \$250 dollars (Bronze Sponsor Level) which includes being featured on our District website, presented a plaque from the Board of Directors, and listed on our Recreation guide.

Thank you, Bay Alarm!

Dragon's Den:



Harvestime Luau Event



Park Spotlight – Chalk Your Block



Touch a Truck:



NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD MEETING MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: September 14, 2023

Time: 6:30 p.m. – Regular Meeting

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

Member Present: Patrick Williams, Crystal Harding, Veya Cummings, Beau Reynolds, Joanna McVay (Ms. Harding arrived at 6:32pm), (Mr. Reynolds arrived at 6:34pm)

Members Absent: None

Staff Present: Scott Graham, Park Superintendent
Terri Smith, Administrative Service Manager
James Wagaman, Recreation Leader

Guests Present:

CALL MEETING TO ORDER:

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

COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS

None

ADMINISTRATOR'S REPORT:

Oral Report by Park Superintendent Scott Graham:

- Scott updated the Board regarding recent community outreach meetings he attended. On August 28, Scott and Chairperson Williams attended the North Watt Business Watch. Representatives from the District Attorney's office, Sheriff's Department and local business owners gave updates on recent experiences in the area related to safety and security of their property and businesses. On August 30 Scott attended a meeting at McClellan Business Park offices to discuss the impact of illegal parking and camping along Freedom Park Drive. The possible changing of parking during posted hours to no stopping signage was discussed by local law enforcement and business owners. Lastly, a meeting organized by Supervisor's Desmond, Frost and Serna in the Kay F. Dahill Community Center drew over 100 people to hear plans for a second Safety Spot housing location on Watt Avenue.
- Scott reported that he and Terri had their first meeting with the Auditors
 - Proposed Committee meeting in November to share the draft audit.
 - Final version of the audit is to be presented to the Board in December for approval.
- Scott reported that he is scheduled to meet over ZOOM with Karen Folsom from O'Dell Engineering next Tuesday regarding the draft Master Plan. He stated that it should be presented at the October or November Board Meeting.
- Supervisor Susan Frost office has reached out to schedule a meeting to talk about programs, events, and funding sources with District Staff. Date and time are to be determined.

- Scott reported that in the Billing Report regarding Sacramento Suburban Water District at Freedom Park, a malfunctioning meter was not tracking water use for four months. The amount billed in August was for a total amount billed for those months.

Acting Recreation Superintendent Kayla Thayer's division report was presented by Park Superintendent Scott Graham:

- District received their first Gold Level Sponsorship from SMUD in the amount of \$1,000.

CORRESPONDENCE:

None

REPORTS FROM STANDING COMMITTEES:

Budget, Finance & Audit: Chairperson Crystal Harding; Members Veya Cummings

Facility Development: Chairperson Beau Reynolds; Member Joanna McVay

Personnel and Policy: Chairperson Veya Cummings; Member Beau Reynolds

Programs, Fees, and Charges: Chairperson Joanna McVay; Member Crystal Harding

Chairperson Williams stated Personnel and Policy Committee update will be under new businesses.

CONSENT CALENDAR

9/1/23

Motion by Board Member McVay, seconded by Board Member Cummings, to approve the Minutes of the Regular Meeting of August 10, 2023 and payment of the bills for the General Fund and CFD for the month of August, 2023 with comments from the Board of Directors.

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

UNFINISHED BUSINESS

None

NEW BUSINESS

A. Hiring New District Administrator: Terms of Employment Agreement

Personnel and Policy Member Reynolds reported on the negotiation process regarding the hiring of Scott Graham for the District Administrators position with comments from board members:

- Length of term – a two-year term, and pending a positive performance evaluation after year one, a third year will be added to his contract.
- Scott agreed not to request an increase in salary during the first two years of the contract, but he will be eligible for any cost of living adjustments that all staff are eligible for.

9/2/23

Motion by Board Member McVay, seconded by Board Member Harding, to recommend the hiring of Scott Graham as the new District Administrator with a starting date effective September 15, 2023 with the terms and deal points presented for Mr. Graham's Employment Agreement.

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

B. Consider approval of District Administrator Emeritus Position and Salary

Park Superintendent Scott Graham reported that Larry Mazzuca offered to stay on in an Emeritus role with the following terms:

- Make himself available for eight hours a week as a sounding board, source of information and other advice for the new administrator.
- Hourly rate to match that on his last day of work.
- Effective through the end of December 2023, with a possible extension if supported by the administrator and approved by a majority of the Board.

Board Members discussed the proposal at length regarding two main points:

- A minimum of eight hours per week.
- New employee position created instead of being brought on as consultant/contractor without undergoing committee review.

9/3/23

Motion by Board Member McVay, seconded by Board Member Harding recommend approval of the District Administrator Emeritus position, including salary schedule and job description with two correction:

1. No set minimum hours per week or if the attorney could eliminate the minimum hours per week.
2. Contingent upon clarification from legal counsel to the Board of Directors why this can't be Contractor/ Consultant position as opposed to an employee position.

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

CHAIRPERSON'S REPORT:

Chairperson Williams stated that the maintenance men are doing great at Brock Park.

Chairperson Williams reminded the Board that he will not be here for the October, 2023 Board Meeting.

COMMENTS FROM BOARD MEMBERS:

Board Member McVay stated the Rio Linda Country Fair is this Saturday.

Park Superintendent Graham stated that Recreation Event Touch a Truck will be Saturday, September 23 from 10:00am – 12noon at Freedom Park.

Park Superintendent Graham stated that their might be closed session next month on a personnel matter.

Board Member Reynolds stated that he hoped everybody enjoyed their Labor Day and he is looking forward to the Halloween Extravaganza.

Board Member Harding stated that this month is suicide prevention month.

Board Member Harding wanted to put on the new Administrator's radar the hiring a new Park Superintendent.

Board Member Harding stated that she was nominated/select to be inducted into her High School Hall of Fame for the class of 2002.

ADJOURNMENT

Chairperson Williams adjourned the Regular Board Meeting at 7:25 p.m.

DATE, TIME, AND PLACE OF MEETING

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

Signature

Signature

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT OCTOBER 2023
(Bills paid in September 2023)

| <u>CODE</u> | <u>CLASSIF.</u> | <u>VENDOR</u> | <u>EXPLANATION</u> | <u>AMOUNT</u> |
|-------------|------------------------|-------------------|--------------------|------------------|
| | <u>BENEFITS</u> | | | |
| 1210 | Retirement | Voya | | \$ - |
| 1230 | Insurance | California Choice | Oct-23 | \$ 9,978.23 |
| 1230 | " " " | CoPower | Oct-23 | \$ 1,146.50 |
| 1240 | Workers' Comp | CAPRI | 2nd Quarter | \$ 13,027.00 |
| | Total | | | 24,151.73 |

SERVICES & SUPPLIES

| | | | | |
|------|----------------------|------------------|---|-------------|
| 2005 | ADV/Legal Notice | McClatcy | FY2023/24 Preliminary Budget Legal Notice | \$ 469.38 |
| 2039 | Empl Trans | Kersevan, Chirs | Aug 2023 | \$ 37.66 |
| 2039 | " " " | Luu, Evonne | Aug 2023 | \$ 46.96 |
| 2039 | " " " | Thayer, Kayla | Aug 2023 | \$ 53.38 |
| 2076 | Office Sup | Walkers | PO Books | \$ 109.04 |
| 2076 | " " " | Walkers | Correction Tape | \$ 26.45 |
| | | | Amazon,Wlamart,Michaels | |
| 2076 | " " " | USBank | (Retirement,Office Supplies) | \$ 186.85 |
| 2076 | " " " | Walkers | Supplies | \$ 65.46 |
| 2076 | " " " | Walkers | Supplies | \$ 87.02 |
| 2076 | " " " | Walkers | Supplies | \$ 148.64 |
| 2076 | " " " | Walkers | Supplies | \$ 71.64 |
| 2076 | " " " | Walkers | Supplies | \$ 168.86 |
| 2081 | Postage | USBank | USPostal (Stamps) | \$ 666.25 |
| 2112 | Bldg Maint. Supplies | Grainger | Supplies | \$ 139.00 |
| 2112 | " " " | Home Depot | Supplies | \$ 217.69 |
| 2112 | " " " | Home Depot | Supplies | \$ 2.59 |
| 2112 | " " " | Home Depot | Supplies | \$ 21.53 |
| 2112 | " " " | Home Depot | Supplies | \$ 60.64 |
| 2112 | " " " | Home Depot | Supplies | \$ 30.11 |
| 2112 | " " " | Home Depot | Supplies | \$ 93.00 |
| 2132 | Elec Sys Sup | USBank | SPWarehouse(lightling) | \$ 287.93 |
| 2191 | Electric | SMUD | 3548415 3244 Freedom Park | \$ - |
| 2191 | " " " | SMUD | 7000000346 District | \$ 3,269.88 |
| 2191 | " " " | SMUD | 2919472 Rec/Dudley BLDG 1472 | \$ 128.47 |
| 2191 | " " " | SMUD | 2733018 Aztec | \$ 1,756.58 |
| 2192 | Nat'l Gas | PG&E | 8802679102-5 3829 Stephen Drive | \$ - |
| 2192 | " " " | PG&E | 2198624112-9 7916 Aztec BLDG 518 | \$ 48.55 |
| 2192 | " " " | PG&E | 0593497194-5 7916 Aztec BLDG 5360 | \$ 16.93 |
| 2193 | Refuse | Republic Service | 3929 Karl, 7916 Aztec Way, 6040 Watt | \$ 634.44 |
| 2193 | " " " | Public Works | Dump | \$ 494.00 |
| 2195 | Sewage | Sac Utilities | 2802 Perrin | \$ 200.11 |
| 2195 | " " " | Sac Utilities | 3843 Bainbridge | \$ - |
| 2195 | " " " | Sac Utilities | 3911 Blackfield Dr. | \$ - |
| 2195 | Sewage | Sac Utilities | 3929 Karl Dr. | \$ - |
| 2195 | " " " | Sac Utilities | 6040 Watt | \$ - |
| 2195 | " " " | Sac Utilities | 7916 Aztec | \$ - |
| 2197 | Tele & Teleg | Comcast | Service - Shop | \$ 93.45 |
| 2197 | " " " | Comcast | Service - District | \$ 527.61 |
| 2197 | " " " | Telepacific | Service | \$ 908.44 |

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT OCTOBER 2023
(Bills paid in September 2023)

| <u>CODE</u> | <u>CLASSIF.</u> | <u>VENDOR</u> | <u>EXPLANATION</u> | <u>AMOUNT</u> |
|-------------|------------------|--------------------|---|---------------|
| 2198 | Water | Sac Suburban | Memorial, Larchmont, Brock #1, Brock #2, Navaho Bldg 518, Navaho bldg 539, Navaho/chip Karl Dr., Strizek, Karl&Rosario,Planehaven,Wings | \$ 6,772.11 |
| 2198 | " " " | Sac Suburban | Way, 6040 Watt, Freedom, | \$ 5,960.96 |
| 2198 | " " " | CA/American | Chardonnay | \$ 2,846.77 |
| 2198 | " " " | CA/American | Sierra | \$ 1,520.57 |
| 2205 | Auto Maint. Serv | O'Relly | Supplies | \$ 42.52 |
| 2205 | " " " | NH Tire Pros | 2006 Ford Ranger | \$ 324.00 |
| 2205 | " " " | Turf Star | Service | \$ 40.68 |
| 2205 | " " " | USBank | Tire Outlet(flattire) | \$ 15.00 |
| 2226 | Expand Tools | CH Mowers | Tools | \$ 773.63 |
| 2226 | " " " | Turf Star | Blades | \$ 350.67 |
| 2275 | Rents & Leases | Cintas | Service | \$ 72.31 |
| 2275 | " " " | Avaya - CIT | Phones | \$ 418.26 |
| 2275 | " " " | Sentry Alarm | 6040 monitoring | \$ 600.00 |
| 2275 | " " " | Alahambra | Water Delivery | \$ 124.91 |
| 2275 | " " " | Cintas | Service | \$ 72.29 |
| 2275 | " " " | DLL Financial | Copier Lease | \$ 186.27 |
| 2281 | Shop Equip Serv. | CH Mowers | Service | \$ 121.40 |
| 2292 | Other Equip Sup | Grainger | Supplies | \$ 218.58 |
| 2314 | Clothing | Bartlett, Barry | Work Boots Reim | \$ 193.04 |
| 2314 | " " " | Simmons, Eric | Work Boots Reim | \$ 209.13 |
| 2322 | Custodial Sup | A1 Janitorial | Janitorial Supplies | \$ 142.46 |
| 2322 | " " " | A1 Janitorial | Janitorial Supplies | \$ 487.96 |
| 2322 | " " " | A1 Janitorial | Janitorial Supplies | \$ 729.06 |
| 2322 | " " " | A1 Janitorial | Janitorial Supplies | \$ 389.05 |
| 2332 | Food | Walkers | Kitchen Supplies | \$ 176.95 |
| | | | Elena'sKitchen, Smart&Final, Walmart, Walgreens, BelAir, Dominos, Amazon, Togo's (Retirement, Harvestime, Dragon's Den, Park | |
| 2332 | " " " | USBank | Spotlight, Interview Panel) | \$ 764.10 |
| 2444 | Medical | USBank | Walmart(Supplies) | \$ 76.34 |
| 2531 | Legal | Bart., Kron., Shan | Aug 2023 | \$ 1,440.00 |
| 2591 | Other Prof Serv. | Fulton El Camino | Patrol Service | \$ 2,948.00 |
| 2591 | " " " | Rapid First | Freedom Park | \$ 1,500.00 |
| 2591 | " " " | Sac Landscaping | Brock Park | \$ 1,185.00 |
| 2591 | " " " | Tree Tech | Larchmont Park | \$ 1,875.00 |
| 2591 | " " " | Cintas | Service | \$ 196.24 |
| 2591 | " " " | DMV | Trailer Reg. | \$ 10.00 |
| 2591 | " " " | Sentry Alarm | 7916 | \$ 180.00 |
| | | | GoldenHills, StreamLine, Walmart, Amazon, DiscountMugs, BannerSon, Adobe, Micro Soft, WhenIWork, Tmobile (PestControl, WebPage, Marketing, Programs, Sponsor | |
| 2591 | " " " | USBank | Banner, Scheduler, RecCell) | \$ 1,236.94 |
| 2591 | " " " | DOJ | Recreation | \$ 96.00 |
| 2591 | " " " | LAFCo | FY2023/2024 | \$ 296.00 |
| 2591 | " " " | Cintas | Service | \$ 196.24 |
| 2591 | " " " | Security System | Freedom Park | \$ 225.00 |
| 2591 | " " " | Sentinel Fire | Sep-21 | \$ 175.86 |

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT OCTOBER 2023
(Bills paid in September 2023)

| <u>CODE</u> | <u>CLASSIF.</u> | <u>VENDOR</u> | <u>EXPLANATION</u> | <u>AMOUNT</u> |
|--------------|--------------------|-----------------------|---|---------------------|
| 2851 | Recreation Service | Inflatable Adventures | Halloween Extravaganza | \$ 745.00 |
| 2851 | " " " | Misty Walker | Halloween Extravaganza | \$ 250.00 |
| 2851 | " " " | USBank | Enchanted Parties, Metra(SuperHeros, SummerExtrav.) | \$ 70.00 |
| 2852 | Recreation Sup | USBank | Walmart, Amazon, Smart&Final, Uprinting, (Drgaon'sDen, PWFtBall, SrMovies, Hartvestime, Touch&Truck,) | \$ 733.20 |
| 2898 | Other Oper Exp | NHRPD - BANK FEES | (Bank Fees - Sep \$44.95/ Bank Analysis Fees Aug \$93.01/Active Fee Sep) | \$ 323.68 |
| 2898 | " " " | USBank | SacCounty (Parking) | \$ 3.50 |
| TOTAL | | | | \$ 48,383.22 |

FIXED ASSETS

| | | | | |
|--------------|----------------------|--------------------|--|---------------------|
| 4201 | Building Improvement | | | \$ - |
| 4202 | Structures | O'Dell Engineering | | \$ 34,448.28 |
| 4202 | " " " | | | \$ - |
| TOTAL | | | | \$ 34,448.28 |

| | | |
|--------------------------------|-----------------------|----------------------|
| Total District Salaries | (SEPTEMBER 2 PAY DAY) | \$ 107,816.25 |
| Total District EDD | (SEPTEMBER 2 PAY DAY) | \$ 67.67 |
| Total District OASDI | (SEPTEMBER 2 PAY DAY) | \$ 6,316.30 |
| | | \$ 114,200.22 |

DISTRICT TOTALS

\$221,183.45

| | | | | |
|------|--------------------|----------------------|------------------|----------|
| 9429 | Building Rentals | | | |
| 9646 | Rec Fees & Charges | Millinchamp, Melissa | PW FtBall Refund | \$ 36.00 |
| 9646 | " " " | | | \$ - |

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

| | A | B | C | D | E | F | G | H |
|----|-------------------------|---|---------------------|------------------|-----------------|--------------------|-------------------|----------------|
| 1 | | NORTH HIGHLANDS RECREATION & PARK DISTRICT | | | | | | |
| 2 | | REVENUE REPORT - SEPTEMBER 2023 | | | | | | |
| 3 | | | | | | | | |
| 4 | CODE | CLASSIFICATION | BUDGET | MONTH'S | REF/REIM | TO DATE | UNREALIZED | PERCENT |
| 5 | FACILITY RENTALS | | | | | | | |
| 6 | 9429 | Community Center | \$55,000.00 | 1,426.50 | 67.50 | 11,459.00 | 43,541.00 | |
| 7 | 9429 | Recreation Center | \$5,000.00 | 1,198.00 | 0.00 | 3,482.00 | 1,518.00 | |
| 8 | 9429 | TOTAL | \$60,000.00 | 2,624.50 | 67.50 | 14,941.00 | 45,059.00 | 25% |
| 9 | | | | | | | | |
| 10 | LEASED PROPERTY | | | | | | | |
| 11 | 9690 | Strizek Lease | \$0.00 | 2,208.46 | 0.00 | 6,625.38 | -6,625.38 | |
| 12 | 9690 | Capehart Lease - Day Care | \$0.00 | 3,085.00 | 0.00 | 9,255.00 | -9,255.00 | |
| 13 | 9690 | Freedom Park Lease - Softball | \$0.00 | 5,400.00 | 0.00 | 21,600.00 | -21,600.00 | |
| 14 | 9690 | Sierra Creek | \$0.00 | 0.00 | 0.00 | 5,250.00 | -5,250.00 | |
| 15 | 9690 | TOTAL | \$132,130.00 | 10,693.46 | 0.00 | 42,730.38 | 89,399.62 | 32% |
| 16 | | | | | | | | |
| 17 | REVENUE, OTHER | | | | | | | |
| 18 | 9790 | Backflow Test Reim All Star | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 19 | 9790 | Bounce Check | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 20 | 9790 | CAPRI Reim | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 21 | 9790 | Copies | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 22 | 9790 | CPRS Reim | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 23 | 9790 | Dragon's Den Supply Reim | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24 | 9790 | Fulton El Camino Reim | \$0.00 | 99.74 | 0.00 | 268.72 | 268.72 | |
| 25 | 9790 | NH Yth Soccer Club Team Fees | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 26 | 9790 | Prop 68 Reim | \$0.00 | 0.00 | 0.00 | 80,454.00 | 80,454.00 | |
| 27 | 9790 | Per Capita Reim | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 28 | 9790 | Reim - Harding - Conference | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 29 | 9790 | Reim - Robertson | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 30 | 9790 | Reim - Payroll over payment | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 31 | 9790 | Truck Reim | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 32 | 9790 | TRUSD REIM -Transportation | \$0.00 | 1,008.50 | 0.00 | 1,008.50 | -1,008.50 | |
| 33 | 9790 | USBank Incentive | \$0.00 | 280.25 | 0.00 | 280.25 | -280.25 | |
| 34 | 9790 | Xtreme MuscleTowing sold F150 | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 35 | | TOTAL | \$275,745.00 | 1,388.49 | 0.00 | 82,011.47 | 193,733.53 | 30% |
| 36 | AQUATICS | | | | | | | |
| 37 | 9646 | Swim Lesson | \$8,640.00 | 0.00 | 0.00 | 0.00 | 8,640.00 | |
| 38 | 9646 | Swim Team | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 39 | | TOTAL | \$8,640.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 40 | | | | | | | | |
| 41 | DAY CARE PROGRAM | | | | | | | |
| 42 | 9646 | Dragon's Den | \$155,520.00 | 31,552.25 | 0.00 | 31,552.25 | 123,967.75 | |
| 43 | 9646 | Expanding Learning Camp | \$5,856.00 | 0.00 | 0.00 | 0.00 | 5,856.00 | |
| 44 | 9646 | Fall Break Camp | \$3,600.00 | 375.00 | 0.00 | 525.00 | 3,075.00 | |
| 45 | 9646 | Spring Camp (5 days) | \$5,856.00 | 0.00 | 0.00 | 0.00 | 5,856.00 | |
| 46 | 9646 | Summer Camp (3 days) | \$35,136.00 | 0.00 | 0.00 | 0.00 | 35,136.00 | |
| 47 | 9646 | Summer Camp (5 days) | \$3,600.00 | 0.00 | 0.00 | 8,367.00 | -4,767.00 | |
| 48 | 9646 | Winter Camp | \$4,656.00 | 0.00 | 0.00 | 0.00 | 4,656.00 | |
| 49 | | TOTAL | \$214,224.00 | 31,927.25 | 0.00 | \$40,444.25 | 173,779.75 | 19% |
| 50 | | | | | | | | |
| 51 | TODDLER PROGRAMS | | | | | | | |
| 52 | 9646 | Books & Bakes for TOTS | \$220.00 | 240.00 | 0.00 | 240.00 | -20.00 | |
| 53 | 9646 | Princess & Pastries | \$228.00 | 0.00 | 0.00 | 0.00 | 228.00 | |
| 54 | 9646 | Superheros & Snacks | \$228.00 | 57.00 | 0.00 | 133.00 | 95.00 | |
| 55 | | TOTAL | \$676.00 | \$297.00 | \$0.00 | \$373.00 | 303.00 | 55% |
| 56 | | | | | | | | |
| 57 | SPECIAL EVENTS | | | | | | | |
| 58 | 9646 | Breakfast with Sant | \$560.00 | 0.00 | 0.00 | 0.00 | 560.00 | |
| 59 | 9646 | Community Yard Sale | \$450.00 | 0.00 | 0.00 | 0.00 | 450.00 | |
| 60 | 9646 | Cooking Class | \$0.00 | 480.00 | 0.00 | 480.00 | -480.00 | |
| 61 | 9646 | Cupid Crew Dance | \$440.00 | 0.00 | 0.00 | 0.00 | 440.00 | |
| 62 | 9646 | Fathers Day Nerf War Meal | \$60.00 | 0.00 | 0.00 | 0.00 | 60.00 | |
| 63 | 9646 | Fathers Day Nerf War | \$160.00 | 0.00 | 0.00 | 0.00 | 160.00 | |
| 64 | 9646 | Flavors of Fall Carmel Apple | \$0.00 | 72.00 | 0.00 | 168.00 | -168.00 | |
| 65 | 9646 | Gingerbread House | \$80.00 | 0.00 | 0.00 | 0.00 | 80.00 | |
| 66 | 9646 | Halloween Vendors | \$180.00 | 90.00 | 0.00 | 210.00 | -30.00 | |
| 67 | 9646 | Holiday Party Vendor | \$180.00 | 0.00 | 0.00 | 0.00 | 180.00 | |
| 68 | 9646 | Mothers Day KickBall Shirts | \$160.00 | 0.00 | 0.00 | 0.00 | 160.00 | |
| 69 | 9646 | Mothers Day KickBall | \$160.00 | 0.00 | 0.00 | 0.00 | 160.00 | |
| 70 | 9646 | Paint in The Park | \$0.00 | 0.00 | 0.00 | 25.00 | -25.00 | |
| 71 | 9646 | Spring Extra. Vendors | \$180.00 | 0.00 | 0.00 | 0.00 | 180.00 | |
| 72 | 9646 | Summer Extrav. Vendors | \$180.00 | 0.00 | 0.00 | 90.00 | 90.00 | |
| 73 | 9646 | Summer Sweets | \$0.00 | 0.00 | 0.00 | 240.00 | -240.00 | |
| 74 | 9646 | Turkey Flag Football | \$532.00 | 0.00 | 0.00 | 38.00 | 494.00 | |
| 75 | | TOTAL | \$3,322.00 | 642.00 | 0.00 | 1,251.00 | 2,071.00 | 38% |
| 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 | TEENS | | | | | | | |
| 80 | 9646 | 7/8 Grade VolleyBall League | \$1,776.00 | 0.00 | 0.00 | 74.00 | 1,702.00 | |
| 81 | 9646 | Jr. Recreation Leader | \$440.00 | 0.00 | 0.00 | 0.00 | 440.00 | |
| 82 | 9646 | Smash Bros Tournament | \$228.00 | 0.00 | 0.00 | 0.00 | 228.00 | |
| 83 | 9646 | Teen Camp | \$6,336.00 | 7,720.00 | 0.00 | 8,380.00 | -2,044.00 | |
| 84 | | TOTAL | \$8,780.00 | 7,720.00 | 0.00 | 8,454.00 | 326.00 | 96% |
| 85 | | | | | | | | |
| 86 | GYM/PARK RENTALS | | | | | | | |
| 87 | 9646 | Birthday Parties | \$2,250.00 | 0.00 | 0.00 | 150.00 | 2,100.00 | |
| 88 | 9646 | Gym Rental-Capehart/R.P. | \$20,625.00 | 1,466.25 | 0.00 | 7,441.25 | 13,183.75 | |
| 89 | 9646 | Park Rentals | \$10,000.00 | 1,710.00 | 0.00 | 4,960.00 | 5,040.00 | |
| 90 | | TOTAL | \$32,875.00 | 3,176.25 | 0.00 | 12,551.25 | 20,323.75 | 38% |
| 91 | | | | | | | | |
| 92 | YOUTH SPORTS | | | | | | | |
| 93 | 9646 | 2nd-3rd Bball -Winter | \$2,960.00 | 0.00 | 0.00 | 0.00 | 2,960.00 | |
| 94 | 9646 | 4th-5th Bball -Winter | \$2,960.00 | 0.00 | 0.00 | 0.00 | 2,960.00 | |
| 95 | 9646 | 6th-7th Bball -Winter | \$2,960.00 | 0.00 | 0.00 | 0.00 | 2,960.00 | |
| 96 | 9646 | 7th/8th Vball | \$0.00 | 296.00 | 0.00 | 296.00 | -296.00 | |
| 97 | 9646 | Cheer | \$624.00 | 0.00 | 0.00 | 0.00 | 624.00 | |
| 98 | 9646 | DodgeBall | \$1,100.00 | 0.00 | 0.00 | 0.00 | 1,100.00 | |
| 99 | 9646 | Kickball | \$1,100.00 | 0.00 | 0.00 | 0.00 | 1,100.00 | |
| 100 | 9646 | PW Basketball | \$1,040.00 | 0.00 | (36.00) | -36.00 | 1,076.00 | |
| 101 | 9646 | PW Sports | \$1,728.00 | 144.00 | 0.00 | 686.00 | 1,042.00 | |
| 102 | 9646 | Play-Well TEK LEGOR | \$1,120.00 | 0.00 | 0.00 | 0.00 | 1,120.00 | |
| 103 | 9646 | Skills & Drills | \$1,728.00 | 0.00 | 0.00 | 0.00 | 1,728.00 | |
| 104 | 9646 | Sports Camp | \$1,184.00 | 0.00 | 0.00 | 0.00 | 1,184.00 | |
| 105 | 9646 | Workshop (Misc.) | \$2,880.00 | 0.00 | 0.00 | 0.00 | 2,880.00 | |
| 106 | | TOTAL | \$21,384.00 | 440.00 | (36.00) | 946.00 | 20,438.00 | 4% |
| 107 | | | | | | | | |
| 108 | ADULT SPORTS | | | | | | | |
| 109 | 9646 | Art Class | \$400.00 | 0.00 | 0.00 | 0.00 | 400.00 | |
| 110 | 9646 | Basketball Open Gym | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 111 | 9646 | Coed Kickball | \$760.00 | 0.00 | 0.00 | 0.00 | 760.00 | |
| 112 | 9646 | Coed VolleyBall | \$3,040.00 | 190.00 | 0.00 | 760.00 | 2,280.00 | |
| 113 | 9646 | Cornhole | \$100.00 | 0.00 | 0.00 | 20.00 | 80.00 | |
| 114 | 9646 | VolleyBall Open Gym | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 115 | | TOTAL | \$4,300.00 | 190.00 | 0.00 | 780.00 | 3,520.00 | 18% |
| 116 | | | | | | | | |
| 117 | SENIORS | | | | | | | |
| 118 | 9646 | Field Trips | \$630.00 | 140.00 | 0.00 | 175.00 | 455.00 | |
| 119 | 9646 | Paint Class | \$600.00 | 0.00 | 0.00 | 0.00 | 600.00 | |
| 120 | | TOTAL | \$1,230.00 | \$140.00 | \$0.00 | \$175.00 | 1,055.00 | 14% |
| 121 | | | | | | | | |
| 122 | TAXES | | | | | | | |
| 123 | 9101 | Prop Tax - Secured | \$1,700,000.00 | 0.00 | 0.00 | 0.00 | 1,700,000.00 | |
| 124 | 9102 | Prop Tax - Unsec | \$57,000.00 | 0.00 | 0.00 | 0.00 | 57,000.00 | |
| 125 | 9103 | Supp Prop Tax | \$55,000.00 | 0.00 | 0.00 | 0.00 | 55,000.00 | |
| 126 | 9104 | Prop Tax Sec Delinquent | \$10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | |
| 127 | 9105 | Prop Tax Supp Delinquent | \$3,700.00 | 0.00 | 0.00 | 0.00 | 3,700.00 | |
| 128 | 9106 | Prop tax Unitary | \$11,400.00 | 0.00 | 0.00 | 0.00 | 11,400.00 | |
| 129 | 9120 | Prop Tax Secured Redemp | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 130 | 9130 | Prop Tax - Prior Unsec | \$800.00 | 0.00 | 0.00 | 0.00 | 800.00 | |
| 131 | 9140 | Prop Tax - Pently | \$700.00 | 0.00 | 0.00 | 0.00 | 700.00 | |
| 132 | 9196 | RDA Residual | \$7,100.00 | 0.00 | 0.00 | 0.00 | 7,100.00 | |
| 133 | 9199 | Taxes Other | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 134 | | TOTAL | \$1,845,700.00 | 0.00 | 0.00 | 0.00 | 1,845,700.00 | 0% |
| 135 | | | | | | | | |
| 136 | INTEREST INCOME | | | | | | | |
| 137 | 9410 | Interest Income | \$18,100.00 | 0.00 | 0.00 | 0.00 | 18,100.00 | |
| 138 | | TOTAL | \$18,100.00 | 0.00 | 0.00 | 0.00 | 18,100.00 | 0% |
| 139 | | | | | | | | |
| 140 | USE OF MONEY/PROPERTY | | | | | | | |
| 141 | 9522 | Homeowner Prop Tax | \$13,000.00 | 0.00 | 0.00 | 0.00 | 13,000.00 | |
| 142 | | TOTAL | \$13,000.00 | 0.00 | 0.00 | 0.00 | 13,000.00 | 0% |
| 143 | | | | | | | | |
| 144 | IN LIEU TAX | | | | | | | |
| 145 | 9529 | In Lieu Tax | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 146 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 147 | | | | | | | | |
| 148 | MISC. Revenue | | | | | | | |
| 149 | 9530 | Misc. Revenue | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 150 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 151 | | | | | | | | |
| 152 | AID TO LOCAL GOVERNMENT | | | | | | | |
| 153 | 9531 | Aid to Local Government | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 154 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |

| | A | B | C | D | E | F | G | H |
|-----|---|--------------------------------------|---------------------|------------------|--------------|---------------------|----------------------|-----------|
| 155 | CODE | CLASSIFICATION | BUDGET | MONTH'S | REF/REIM | TO DATE | UNREALIZED | PERCENT |
| 156 | REDEVELOPMENT FUNDS | | | | | | | |
| 157 | 9533 | Redevelopment Passthru | \$11,500.00 | 0.00 | 0.00 | 0.00 | 11,500.00 | |
| 158 | | TOTAL | \$11,500.00 | 0.00 | 0.00 | 0.00 | 11,500.00 | 0% |
| 159 | | | | | | | | |
| 160 | FISCAL RELIEF FOR SPECIAL DISTRICT | | | | | | | |
| 161 | 9595 | Fiscal Relief for Special District | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 162 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 163 | | | | | | | | |
| 164 | STATE AID | | | | | | | |
| 165 | 9569 | State Aid | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 166 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 167 | | | | | | | | |
| 168 | CODE | CLASSIFICATION | BUDGET | MONTH'S | REF/REIM | TO DATE | UNREALIZED | PERCENT |
| 169 | 9429 | Building Rental | \$60,000 | 2,624.50 | 67.50 | 14,941.00 | 45,059.00 | 25% |
| 170 | 9646 | Rec Fees & Charges | \$295,431 | 44,532.50 | -36.00 | 64,974.50 | 230,456.50 | 22% |
| 171 | 9100 | Taxes | \$1,845,700 | 0.00 | 0.00 | 0.00 | 1,845,700.00 | 0% |
| 172 | 9410 | Interest Income | \$18,100 | 0.00 | 0.00 | 0.00 | 18,100.00 | 0% |
| 173 | 9522 | Homeowner Prop Tax | \$13,000 | 0.00 | 0.00 | 0.00 | 13,000.00 | 0% |
| 174 | 9529 | In Lieu Tax | \$0 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 175 | 9530 | Misc. Revenue | \$0 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 176 | 9531 | Aid to Local Government | \$0 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 177 | 9533 | Redevelopmnet Funds | \$11,500 | 0.00 | 0.00 | 0.00 | 11,500.00 | 0% |
| 178 | 9595 | Fiscal Relief for Special Dist. | \$0 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 179 | 9569 | State Aid | \$0 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 180 | 9690 | Lease Property | \$132,130 | 10,693.46 | 0.00 | 42,730.38 | 89,399.62 | 32% |
| 181 | 9790 | Revenue Other | \$275,745 | 1,388.49 | 0.00 | 82,011.47 | 193,733.53 | 30% |
| 182 | | TOTAL | \$2,651,606 | 59,238.95 | 31.50 | 204,657.35 | 2,446,948.65 | 8% |
| 183 | | | | | | | | |
| 184 | | GENERAL RESERVED FUND | \$0 | | | | | |
| 185 | | CARRY OVER | \$572,859 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 186 | | | | | | | | |
| 187 | | TOTAL BUDGET | \$3,224,465 | 59,238.95 | 31.50 | \$204,657 | 3,019,807.65 | 6% |
| 188 | | | | | | | | |
| 189 | | Scholarship/Sponsorship | | 250.00 | | | | |
| 190 | | ADA | | 0.00 | | | | |
| 191 | | Field Deposit - Brock Park | | 0.00 | | | | |
| 192 | | Field Deposit - Softball Complex | | 0.00 | | | | |
| 193 | | Field Deposit - Capehart | | 0.00 | | | | |
| 194 | | Bldg Deposit | | 500.00 | 0.00 | | | |
| 195 | | Bldg Guards | | 1140.00 | | | | |
| 196 | | | | 1890.00 | | | | |
| 197 | | | | | | | | |
| 198 | 2191 | SMUD Reim - Something Extra | | 380.00 | | | | |
| 199 | 2192 | PG&E Reim - Something Extra | | 10.00 | | | | |
| 200 | 2193 | Republic Serv. Reim - Something | | 90.00 | | | | |
| 201 | 2195 | Sewage Reim - Something Extra | | 240.00 | | | | |
| 202 | 2198 | Water Reim - Something Extra | | 100.00 | | | | |
| 203 | 2035 | Reim CAPRD Conf. | | 0.00 | | | | |
| 204 | 2198 | | | 0.00 | | | | |
| 205 | | | | 820.00 | | | | |
| 206 | | | | | | | | |
| 207 | | Total Revenue | | 61,948.95 | | | | |
| 208 | | | | | | | | |
| 209 | | | | | | | | |
| 210 | | Program/Scholarship Donations | \$0.00 | 250.00 | 0.00 | 13,427.21 | -13,427.21 | |
| 211 | | | | | | | | |
| 212 | | District ADA Account | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 213 | | 055000000 | \$0.00 | 1,640.00 | 0.00 | 36,978.51 | -36,978.51 | |
| 214 | | Contingency | \$150,000.00 | 0.00 | 0.00 | 0.00 | 150,000.00 | |
| 215 | | Park Dedication Acct 088L | \$0.00 | 0.00 | 0.00 | 804,524.44 | -804,524.44 | |
| 216 | | Park Fees 346l | \$0.00 | 0.00 | 0.00 | 1,319,295.40 | -1,319,295.40 | |
| 217 | | District Reserve Acct | \$0.00 | 0.00 | 0.00 | 1,519,672.00 | -1,519,672.00 | |

| | A | B | C | D | E | F | G |
|----|---|---------------------------|----------------|------------------|-------------------|-------------------|-----------------|
| 1 | NORTH HIGHLANDS RECREATION & PARK DISTRICT | | | | | | |
| 2 | EXPENDITURE REPORT - SEPTEMBER 2023 | | | | | | |
| 3 | | | | | | | |
| 4 | CODE | CLASSIFICATION | BUDGET | MONTHS | EXPENDED | BALANCE | % EXPEND |
| 5 | ADMINISTRATION | | | | | | |
| 6 | SALARIES & BENEFITS | | | | | | |
| 7 | 1110 | Administrator | 143,469 | 4,346.56 | 4,346.56 | 139,122.44 | 3% |
| 8 | 1110 | Administrator - Larry | 53,519 | 24,184.16 | 50,698.82 | 2,820.18 | 95% |
| 9 | 1110 | Administrative Srv. Mngr. | 83,748 | 6,445.24 | 19,335.72 | 64,412.28 | 23% |
| 10 | 1122 | Board of Directors | 8,925 | 0.00 | 1,570.00 | 7,355.00 | 18% |
| 11 | | Sub-Total | 289,661 | 34,975.96 | 75,951.10 | 213,709.90 | 26% |
| 12 | 1210 | Retirement | 24,354 | 0.00 | 6,522.77 | 17,831.23 | 27% |
| 13 | 1220 | OASDI | 22,159 | 1,456.48 | 4,580.36 | 17,578.64 | 21% |
| 14 | 1230 | Insurance | 33,755 | 1,560.15 | 4,610.45 | 29,144.55 | 14% |
| 15 | 1240 | Worker's Comp. | 2,238 | 559.50 | 1,119.00 | 1,119.00 | 50% |
| 16 | 1250 | Unemployment | 735 | 0.00 | 0.00 | 735.00 | 0% |
| 17 | | Sub-Total | 83,241 | 3,576.13 | 16,832.58 | 66,408.42 | 20% |
| 18 | | TOTAL | 372,902 | 38,552.09 | 92,783.68 | 280,119.32 | 25% |
| 19 | | | | | | | |
| 20 | SERVICES & SUPPLIES | | | | | | |
| 21 | 2005 | Ad/Leg | 1,600 | 469.38 | 469.38 | 1,130.62 | 29% |
| 22 | 2022 | Bks/Subs | 150 | 0.00 | 0.00 | 150.00 | 0% |
| 23 | 2029 | Bus Conf Exp | 10,000 | 0.00 | 1,250.00 | 8,750.00 | 13% |
| 24 | 2035 | Educ/Trng | 5,000 | 0.00 | 0.00 | 5,000.00 | 0% |
| 25 | 2039 | Empl Trans | 2,000 | 0.00 | 0.00 | 2,000.00 | 0% |
| 26 | 2051 | Insurance | 134,786 | 0.00 | 67,393.00 | 67,393.00 | 50% |
| 27 | 2061 | Memberships | 13,000 | 0.00 | 3,805.00 | 9,195.00 | 29% |
| 28 | 2076 | Office Sups | 8,500 | 731.36 | 1,830.15 | 6,669.85 | 22% |
| 29 | 2081 | Postage | 2,750 | 666.25 | 2,052.25 | 697.75 | 75% |
| 30 | 2085 | Printing | 700 | 0.00 | 405.00 | 295.00 | 58% |
| 31 | 2197 | Tele & Teleg | 16,000 | 1,436.05 | 4,110.22 | 11,889.78 | 26% |
| 32 | 2261 | Office Equip Mtnc | 9,000 | 0.00 | 533.36 | 8,466.64 | 6% |
| 33 | 2275 | Rents & Leases | 9,484 | 2,609.90 | 3,632.70 | 5,851.30 | 38% |
| 34 | 2332 | Food Sups | 1,200 | 574.96 | 662.19 | 537.81 | 55% |
| 35 | 2444 | Medical Supplies | 500 | 0.00 | 0.00 | 500.00 | 0% |
| 36 | 2505 | Actg Svcs | 32,850 | 0.00 | 2,000.00 | 30,850.00 | 6% |
| 37 | 2531 | Legal Svcs | 10,000 | 1,440.00 | 2,935.61 | 7,064.39 | 29% |
| 38 | 2591 | Other Prof Svcs | 32,603 | 589.99 | 12,372.91 | 20,230.09 | 38% |
| 39 | 2813 | Sales Tax Adjustment | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 40 | 2819 | Registration Service | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 41 | 2880 | PY Expenditure | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 42 | 2898 | Other Oper Exp | 6,500 | 327.18 | 1,460.73 | 5,039.27 | 22% |
| 43 | | TOTAL | 296,623 | 8,845.07 | 104,912.50 | 191,710.50 | 35% |
| 44 | | | | | | | |
| 45 | | | | | | | |
| 46 | 4202 | Struct & Imp | 353,624 | 34,448.28 | 101,007.53 | 252,616.47 | 29% |
| 47 | 4303 | Office Equipment | 0 | 0.00 | 0.00 | 0 | 0% |
| 48 | | TOTAL | 353,624 | 34,448.28 | 101,007.53 | 252,616.47 | 29% |
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|-----|---------------------|--------------------------|---------|-----------|------------|------------|----------|
| 58 | CODE | CLASSIFICATION | BUDGET | MONTHS | EXPENDED | BALANCE | % EXPEND |
| 59 | RECREATION | | | | | | |
| 60 | SALARIES & BENEFITS | | | | | | |
| 61 | 1110 | Superintendent- Rachel | 86,400 | 6,649.24 | 9,435.06 | 76,964.94 | 11% |
| 62 | 1110 | Supervisor-Kayla | 71,555 | 5,938.03 | 18,006.95 | 53,548.05 | 25% |
| 63 | 1110 | Rec. Coordinator - Chris | 53,093 | 4,027.23 | 11,886.91 | 41,206.09 | 22% |
| 64 | 1110 | Rec Specialist - Luu | 54,336 | 4,182.76 | 12,548.28 | 41,787.72 | 23% |
| 65 | 1122 | Part Time | 218,875 | 10,234.89 | 46,283.80 | 172,591.20 | 21% |
| 66 | 1122 | Part Time Ases | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 67 | | Sub-Total | 484,259 | 31,032.15 | 98,161.00 | 386,098.00 | 20% |
| 68 | 1210 | Retirement | 21,231 | 0.00 | 4,980.60 | 16,250.40 | 23% |
| 69 | 1220 | OASDI | 37,046 | 2,332.28 | 7,483.73 | 29,562.27 | 20% |
| 70 | 1230 | Insurance | 28,726 | 2,279.14 | 6,837.42 | 21,888.58 | 24% |
| 71 | 1240 | Worker's Comp | 6,372 | 1,593.00 | 3,186.00 | 3,186.00 | 50% |
| 72 | 1250 | Unemployment | 8,641 | 58.96 | 372.13 | 8,268.87 | 4% |
| 73 | | Sub-Total | 102,015 | 6,263.38 | 22,859.88 | 79,155.12 | 22% |
| 74 | | TOTAL | 586,275 | 37,295.53 | 121,020.88 | 465,254.12 | 21% |
| 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 | 8,000 | 0.00 | 0.00 | 8,000.00 | 0% |
| 80 | 2035 | Educ/Trng | 2,500 | 0.00 | 0.00 | 2,500.00 | 0% |
| 81 | 2039 | Empl Trans | 2,000 | 138.00 | 251.32 | 1,748.68 | 13% |
| 82 | 2061 | Memberships | 700 | 0.00 | 290.00 | 410.00 | 41% |
| 83 | 2065 | Film Svcs | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 84 | 2076 | Office Svcs | 2,500 | 23.56 | 47.25 | 2,452.75 | 2% |
| 85 | 2081 | Postage | 25,000 | 5,684.67 | 5,684.67 | 19,315.33 | 23% |
| 86 | 2085 | Printing | 4,000 | -5,684.67 | 606.75 | 3,393.25 | 15% |
| 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 | 3,000 | 0.00 | 0.00 | 3,000.00 | 0% |
| 90 | 2332 | Food | 6,800 | 189.14 | 1,408.16 | 5,391.84 | 21% |
| 91 | 2444 | Med Svcs | 1,000 | 0.00 | 74.45 | 925.55 | 7% |
| 92 | 2591 | Other Prof Svcs | 5,000 | 695.95 | 1,062.15 | 3,937.85 | 21% |
| 93 | 2851 | Rec Svcs | 20,000 | 1,065.00 | 8,520.37 | 11,479.63 | 43% |
| 94 | 2852 | Rec Svcs | 18,000 | 733.20 | 2,243.48 | 15,756.52 | 12% |
| 95 | 2871 | Transportation | 2,000 | 0.00 | 1,932.25 | 67.75 | 97% |
| 96 | 2898 | Other Oper Exp | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 97 | | | 100,500 | 2,844.85 | 22,120.85 | 78,379.15 | 22% |
| 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 | <u>CODE</u> | <u>CLASSIFICATION</u> | <u>BUDGET</u> | <u>MONTHS</u> | <u>EXPENDED</u> | <u>BALANCE</u> | <u>% EXPEND</u> |
| 116 | MAINTENANCE | | | | | | |
| 117 | SALARIES & BENEFITS | | | | | | |
| 118 | 1110 | Superintendent-Scott | 98,820 | 4,917.03 | 20,126.27 | 78,693.73 | 20% |
| 119 | 1110 | Supervisor - Sergio | 78,216 | 6,019.70 | 18,059.10 | 60,156.90 | 23% |
| 120 | 1110 | Superviosr - Kurtis | 72,485 | 5,464.00 | 16,392.00 | 56,093.00 | 23% |
| 121 | 1110 | Mtnc Worker II - Steve | 56,065 | 4,004.73 | 10,757.90 | 45,307.10 | 19% |
| 122 | 1110 | Mtnc Wkr-Eric | 51,396 | 1,998.31 | 1,998.31 | 49,397.69 | 4% |
| 123 | 1110 | Mtnc Wkr-Rodney | 13,828 | 0.00 | 0.00 | 13,828.00 | 0% |
| 124 | 1110 | Mtnc Wkr-Barry | 48,972 | 3,770.16 | 11,310.48 | 37,661.52 | 23% |
| 125 | 1110 | Mtnc Wkr-Simmons | 51,396 | 3,956.62 | 11,710.74 | 39,685.26 | 23% |
| 126 | 1122 | PT Maintenance Wkr | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 127 | 1122 | Weekday & Weekend Bldg Monitor | 31,824 | 4,266.50 | 15,127.00 | 16,697.00 | 48% |
| 128 | | Sub-Total | 503,003 | \$ 34,397.05 | 105,481.80 | 397,521.20 | 21% |
| 129 | 1210 | Retirement | 37,694 | 0.00 | 7,525.49 | 30,168.51 | 20% |
| 130 | 1220 | OASDI | 38,480 | 2,513.67 | 7,847.25 | 30,632.75 | 20% |
| 131 | 1230 | Insurance | 123,717 | 7,285.44 | 21,856.32 | 101,860.68 | 18% |
| 132 | 1240 | Worker's Comp. | 43,498 | 10,874.50 | 21,749.00 | 21,749.00 | 50% |
| 133 | 1250 | Unemployment | 2,205 | 8.71 | 42.75 | 2,162.25 | 2% |
| 134 | | Sub-Total | 245,594 | 20,682.32 | 59,020.81 | 186,573.19 | 24% |
| 135 | | TOTAL | 748,597 | 55,079.37 | 164,502.61 | 584,094.39 | 22% |
| 136 | SERVICES & SUPPLIES | | | | | | |
| 137 | 2029 | Bus & Conf. Exp. | 2,500 | 0.00 | 0.00 | 2,500.00 | 0% |
| 138 | 2035 | Educ/Trng | 500 | 0.00 | 0.00 | 500.00 | 0% |
| 139 | 2039 | Empl Trans | 250 | 0.00 | 0.00 | 250.00 | 0% |
| 140 | 2061 | Memberships | 450 | 0.00 | 0.00 | 450.00 | 0% |
| 141 | 2076 | Office Sups | 1,000 | 109.04 | 126.27 | 873.73 | 13% |
| 142 | 2104 | Agri/Hort | 2,000 | 0.00 | 86.11 | 1,913.89 | 4% |
| 143 | 2111 | Bldg Mtnc Svc | 2,500 | 0.00 | 607.57 | 1,892.43 | 24% |
| 144 | 2112 | Bldg Mtnc Sups | 7,500 | 564.56 | 1,381.14 | 6,118.86 | 18% |
| 145 | 2122 | Chem Sups | 2,500 | 0.00 | 0.00 | 2,500.00 | 0% |
| 146 | 2131 | Elec Sys SVC | 4,000 | 0.00 | 1,853.00 | 2,147.00 | 46% |
| 147 | 2132 | Elec Sys Sup | 1,000 | 287.93 | 287.93 | 712.07 | 29% |
| 148 | 2142 | Land Imp Sup | 20,000 | 0.00 | 10,121.56 | 9,878.44 | 51% |
| 149 | 2151 | Mech Sys Svc | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 150 | 2162 | Paint Sups | 1,000 | 0.00 | 330.85 | 669.15 | 33% |
| 151 | 2168 | Plumbing Sups | 8,000 | 0.00 | 598.00 | 7,402.00 | 7% |
| 152 | 2191 | Electricity | 40,000 | 4,774.93 | 12,765.40 | 27,234.60 | 32% |
| 153 | 2192 | Natural Gas | 5,000 | 55.48 | 191.09 | 4,808.91 | 4% |
| 154 | 2193 | Refuse | 10,000 | 1,038.44 | 2,789.32 | 7,210.68 | 28% |
| 155 | 2195 | Sewage | 5,000 | -39.89 | 987.32 | 4,012.68 | 20% |
| 156 | 2197 | Tele/Teleg | 3,000 | 93.45 | 280.35 | 2,719.65 | 9% |
| 157 | 2198 | Water | 100,000 | 17,000.41 | 52,130.15 | 47,869.85 | 52% |
| 158 | 2205 | Auto Mtnc Svc | 12,000 | 422.20 | 1,538.06 | 10,461.94 | 13% |
| 159 | 2206 | Auto Mtnc Sup | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 160 | 2211 | Constr Equip Svc | 4,500 | 0.00 | 7,055.35 | -2,555.35 | 157% |
| 161 | 2212 | Constr Equip Sup | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 162 | 2226 | Expend Tools | 4,000 | 1,124.30 | 2,152.80 | 1,847.20 | 54% |
| 163 | 2236 | Fuels & Lubes | 16,000 | 0.00 | 829.00 | 15,171.00 | 5% |
| 164 | 2275 | Rents & Leases | 17,000 | 1,287.77 | 4,042.89 | 12,957.11 | 24% |
| 165 | 2281 | Shop Equip Svc | 1,200 | 121.40 | 121.40 | 1,078.60 | 10% |
| 166 | 2282 | Shop Equip Sup | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 167 | 2292 | Other Equip | 10,000 | 218.58 | 712.20 | 9,287.80 | 7% |
| 168 | 2314 | Clothing | 4,000 | 402.17 | 499.15 | 3,500.85 | 12% |
| 169 | 2321 | Cust Svc | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 170 | | | | | | | |
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| 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 | 1,748.53 | 6,259.95 | 7,740.05 | 45% |
| 174 | 2444 | Medical Sup | 300 | 76.34 | 186.45 | 113.55 | 62% |
| 175 | 2591 | Other Prof Svc | 85,000 | 8,834.34 | 17,303.98 | 67,696.02 | 20% |
| 176 | 2898 | Other Oper Exp | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 177 | | TOTAL | 384,200 | 38,119.98 | 125,237.29 | 258,962.71 | 33% |
| 178 | | | | | | | |
| 179 | | | | | | | |
| 180 | <u>CODE</u> | <u>CLASSIFICATION</u> | <u>BUDGET</u> | <u>MONTHS</u> | <u>EXPENDED</u> | <u>BALANCE</u> | <u>% EXPEND</u> |
| 181 | FIXED ASSETS | | | | | | |
| 182 | 4201 | Building Improvement | 40,000 | 0.00 | 0.00 | 40,000.00 | 0% |
| 183 | 4202 | Structures & Imp | 40,000 | 0.00 | 121.71 | 39,878.29 | 0% |
| 184 | 4303 | Other Equip | 45,000 | 0.00 | 0.00 | 45,000.00 | 0% |
| 185 | | | 125,000 | 0.00 | 121.71 | 124,878 | 0% |
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| 229 | <u>CODE</u> | <u>CLASSIFICATION</u> | <u>BUDGET</u> | <u>MONTHS</u> | <u>EXPENDED</u> | <u>BALANCE</u> | <u>% EXPEND</u> |
| 230 | | DISTRICT TOTALS | | | | | |
| 231 | | SALARIES & BENEFITS | | | | | |
| 232 | 1110 | FULL TIME SALARIES | 1,017,299 | 85,903.77 | 216,613.10 | 800,685.90 | 21% |
| 233 | 1122 | PART TIME SALARIES | 259,624 | 14,501.39 | 62,980.80 | 196,643.20 | 24% |
| 234 | 1210 | RETIREMENT | 83,279 | 0.00 | 19,028.86 | 64,250.14 | 23% |
| 235 | 1220 | OASDI | 97,685 | 6,302.43 | 19,911.34 | 77,773.66 | 20% |
| 236 | 1230 | INSURANCE | 186,198 | 11,124.73 | 33,304.19 | 152,893.81 | 18% |
| 237 | 1240 | WORKER'S COMP | 52,108 | 13,027.00 | 26,054.00 | 26,054.00 | 50% |
| 238 | 1250 | UNEMPLOYMENT | 11,581 | 67.67 | 414.88 | 11,166.12 | 4% |
| 239 | 1000 | SALARIES/BENEFITS | 1,707,774 | 130,926.99 | 378,307.17 | 1,329,466.83 | 22% |
| 240 | | | | | | | |
| 241 | | SERVICES & SUPPLIES | | | | | |
| 242 | 2005 | AD/LEGAL NOTICE | 4,100 | 469.38 | 469.38 | 3,630.62 | 11% |
| 243 | 2022 | BOOKS/SUBS | 150 | 0.00 | 0.00 | 150.00 | 0% |
| 244 | 2029 | BUS/CONF EXP | 18,000 | 0.00 | 1,250.00 | 16,750.00 | 0% |
| 245 | 2035 | EDUC/TRNG | 8,000 | 0.00 | 0.00 | 8,000.00 | 0% |
| 246 | 2039 | EMPLOY TRANS | 4,250 | 138.00 | 251.32 | 3,998.68 | 0% |
| 247 | 2051 | INSURANCE | 134,786 | 0.00 | 67,393.00 | 67,393.00 | 50% |
| 248 | 2061 | MEMBERSHIPS | 14,150 | 0.00 | 4,095.00 | 10,055.00 | 29% |
| 249 | 2065 | FILM SVC | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 250 | 2076 | OFFICE SUPS | 12,000 | 863.96 | 2,003.67 | 9,996.33 | 17% |
| 251 | 2081 | POSTAGE | 27,750 | 6,350.92 | 7,736.92 | 20,013.08 | 28% |
| 252 | 2085 | PRINTING | 4,700 | -5,684.67 | 1,011.75 | 3,688.25 | 22% |
| 253 | 2104 | AGRI/HORT | 2,000 | 0.00 | 86.11 | 1,913.89 | 4% |
| 254 | 2111 | BLDG MTNC SVC | 2,500 | 0.00 | 607.57 | 1,892.43 | 24% |
| 255 | 2112 | BLDG MTNC SUP | 7,500 | 564.56 | 1,381.14 | 6,118.86 | 18% |
| 256 | 2122 | CHEM SUPS | 2,500 | 0.00 | 0.00 | 2,500.00 | 0% |
| 257 | 2131 | ELEC MTNC SVC | 4,000 | 0.00 | 1,853.00 | 2,147.00 | 46% |
| 258 | 2132 | ELEC MTNC SUP | 1,000 | 287.93 | 287.93 | 712.07 | 29% |
| 259 | 2142 | LAND IMP SUP | 20,000 | 0.00 | 10,121.56 | 9,878.44 | 51% |
| 260 | 2151 | MECH SYS MTNC | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 261 | 2162 | PAINTING SUPS | 1,000 | 0.00 | 330.85 | 669.15 | 33% |
| 262 | 2168 | PLUMBING SUPS | 8,000 | 0.00 | 598.00 | 7,402.00 | 7% |
| 263 | 2191 | ELECTRICITY | 40,000 | 4,774.93 | 12,765.40 | 27,234.60 | 32% |
| 264 | 2192 | NATURAL GAS | 5,000 | 55.48 | 191.09 | 4,808.91 | 4% |
| 265 | 2193 | REFUSE | 10,000 | 1,038.44 | 2,789.32 | 7,210.68 | 28% |
| 266 | 2195 | SEWAGE | 5,000 | -39.89 | 987.32 | 4,012.68 | 20% |
| 267 | 2197 | TELE/TELEG | 19,000 | 1,529.50 | 4,390.57 | 14,609.43 | 23% |
| 268 | 2198 | WATER | 100,000 | 17,000.41 | 52,130.15 | 47,869.85 | 52% |
| 269 | 2205 | AUTO MTNC SVC | 12,000 | 422.20 | 1,538.06 | 10,461.94 | 13% |
| 270 | 2206 | AUTO MTNC SUP | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 271 | 2211 | CONSTR EQUIP SVC | 4,500 | 0.00 | 7,055.35 | -2,555.35 | 157% |
| 272 | 2212 | CONSTR EQUIP SUP | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 273 | 2226 | EXPEND TOOLS | 4,000 | 1,124.30 | 2,152.80 | 1,847.20 | 54% |
| 274 | 2236 | FUELS / LUBES | 16,000 | 0.00 | 829.00 | 15,171.00 | 5% |
| 275 | 2261 | OFF EQUIP MTNC | 9,000 | 0.00 | 533.36 | 8,466.64 | 6% |
| 276 | 2275 | RENTS/LEASES | 26,484 | 3,897.67 | 7,675.59 | 18,808.41 | 29% |
| 277 | 2281 | SHOP EQUIP SVCS | 1,200 | 121.40 | 121.40 | 1,078.60 | 10% |
| 278 | 2282 | SHOP EQUIP SUPS | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 279 | 2292 | OTHER EQUIP SUPS | 10,000 | 218.58 | 712.20 | 9,287.80 | 7% |
| 280 | 2314 | CLOTHING | 7,000 | 402.17 | 499.15 | 6,500.85 | 7% |
| 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 | 1,748.53 | 6,259.95 | 7,740.05 | 45% |
| 288 | 2332 | FOOD SUPS | 8,000 | 764.10 | 2,070.35 | 5,929.65 | 26% |
| 289 | 2444 | MED SUPS | 1,800 | 76.34 | 260.90 | 1,539.10 | 14% |
| 290 | 2505 | ACCOUNT SVC | 32,850 | 0.00 | 2,000.00 | 30,850.00 | 6% |
| 291 | 2531 | LEGAL SVC | 10,000 | 1,440.00 | 2,935.61 | 7,064.39 | 29% |
| 292 | 2591 | OTHER PROF SVCS | 122,603 | 10,120.28 | 30,739.04 | 91,863.96 | 25% |
| 293 | 2813 | SALES TAX ADJUST. | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 294 | 2819 | REGISTRATION SVC | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 295 | 2851 | RECREATION SVC | 20,000 | 1,065.00 | 8,520.37 | 11,479.63 | 43% |
| 296 | 2852 | RECREATION SUP | 18,000 | 733.20 | 2,243.48 | 15,756.52 | 12% |
| 297 | 2871 | TRANSPORTATION | 2,000 | 0.00 | 1,932.25 | 67.75 | 97% |
| 298 | 2880 | PY EXPEND | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 299 | 2898 | OTHER OPER EXP | 6,500 | 327.18 | 1,460.73 | 5,039.27 | 22% |
| 300 | 2000 | SERVICES/SUPPLIES | 781,323 | 49,809.90 | 252,270.64 | 529,052.36 | 32% |
| 301 | | | | | | | |
| 302 | FIXED ASSETS | | | | | | |
| 303 | 4201 | Building IIM | 40,000 | 0.00 | 0.00 | 40,000.00 | 0% |
| 304 | 4202 | STRUCT & IMP | 411,624 | 0.00 | 101,129.24 | 310,494.76 | 0% |
| 305 | 4303 | EQUIPMENT | 45,000 | 34,448.28 | 0.00 | 45,000.00 | 0% |
| 306 | 4000 | FIXED ASSETS | 496,624 | 34,448.28 | 101,129.24 | 395,495 | 0% |
| 307 | | | | | | | |
| 308 | | | | | | | |
| 309 | 1000 | SALARIES & BENE | 1,707,774 | 130,926.99 | 378,307.17 | 1,329,466.83 | 22% |
| 310 | | | | | | | |
| 311 | 2000 | SERVICES & SUPP | 781,323 | 49,809.90 | 252,270.64 | 529,052.36 | 32% |
| 312 | | | | | | | |
| 313 | 4000 | FIXED ASSETS | 496,624 | 34,448.28 | 101,129.24 | 395,495 | 0% |
| 314 | | | | | | | |
| 315 | | CONTINGENCY | 150,000 | 0.00 | 135,848.00 | 14,152.00 | 0% |
| 316 | | | | | | | |
| 317 | | RESERVE | 88,744 | 0.00 | 0.00 | 0.00 | 0% |
| 318 | | | | | | | |
| 319 | | | | | | | |
| 320 | | TOTAL | 3,224,465 | 215,185.17 | 867,555.05 | 2,268,166 | 27% |
| 321 | | | | | | | |
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NORTH HIGHLANDS RECREATION & PARK DISTRICT
CFD BILLING REPORT OCTOBER 2023
(Bills paid in September 2023)

| <u>CODE</u> | <u>CLASSIF.</u> | <u>VENDOR</u> | <u>EXPLANATION</u> | <u>AMOUNT</u> |
|---------------------------------------|----------------------|-----------------------|---|--------------------|
| <u>BENEFITS</u> | | | | |
| 1210 | Retirement | VOYA | | \$ - |
| 1230 | Insurance | CALIFORNIA CHOICE | Oct-23 | \$ 933.12 |
| 1230 | " " " | COPOWER | Oct-23 | \$ 85.50 |
| 1240 | " " " | CAPRI | 2nd Quarter | \$ 1,310.25 |
| | Total | | | 2,328.87 |
| <u>SERVICES & SUPPLIES</u> | | | | |
| 2005 | ADV/Legal Notice | McClatcy | FY2023/24 Preliminary Budget Legal Notice | \$ 200.00 |
| 2191 | Electric | SMUD | 6696230 7955 Bing Drive PED | \$ 36.49 |
| 2191 | " " " | SMUD | 6696231 7931 Scotland Dr PED | \$ 36.35 |
| 2193 | Refuse | Republic Service | 3929 Karl, 7916 Aztec Way, 6040 Watt | \$ - |
| 2198 | Water | CA/American | Cherry Blossom Park 7930 Little Plum IRRG | \$ 117.23 |
| 2198 | " " " | CA/American | Cherry Blossom Park 7866 Bing Drive | \$ 64.55 |
| 2198 | " " " | CA/American | Cherry Blossom Park 7866 Bing Drive IRRG | \$ - |
| 2198 | " " " | CA/American | Cherry Blossome Park 2794 Napoleon IRRG | \$ - |
| 2198 | " " " | CA/American | Cherry Blossome Park 2794 Napoleon IRRG | \$ - |
| 2236 | Fuel and Lube | C.J.U.S.D. Fuel | JUL,AUG,SEP 2023 | \$ - |
| 2591 | Other Prof. Serv. | SCI Consulting | Special Tax Consulting and Levy Service | \$ 6,039.00 |
| | TOTAL | | | 6,493.62 |
| <u>FIXED ASSETS</u> | | | | |
| 4201 | Building Improvement | | | \$ - |
| 4202 | Structures | | | \$ - |
| 4303 | Equipment | | | \$ - |
| | TOTAL | | | \$ - |
| Total District Salaries | | (SEPTEMBER 2 PAY DAY) | | \$ 4,820.62 |
| Total District EDD | | (SEPTEMBER 2 PAY DAY) | | \$ 4.43 |
| Total District OASDI | | (SEPTEMBER 2 PAY DAY) | | \$ 368.77 |
| | | | | \$ 5,193.82 |
| DISTRICT TOTALS | | | | \$14,016.31 |

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

| | A | B | C | D | E | F | G | H |
|----|--------------------------------|---|---------------------|----------------|-----------------|----------------|-------------------|----------------|
| 1 | | NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK | | | | | | |
| 2 | | REVENUE REPORT - SEPTEMBER 2023 | | | | | | |
| 3 | | | | | | | | |
| 4 | CODE | CLASSIFICATION | BUDGET | MONTH'S | REF/REIM | TO DATE | UNREALIZED | PERCENT |
| 5 | TAXES | | | | | | | |
| 6 | 9101 | Prop Tax - Secured | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 7 | 9102 | Prop Tax - Unsec | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8 | 9103 | Supp Prop Tax | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 9 | 9104 | Prop Tax Sec Delinquent | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 10 | 9105 | Prop Tax Supp Delinquent | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 11 | 9106 | Prop tax Unitary | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 12 | 9120 | Prop Tax Secured Redemp | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 13 | 9130 | Prop Tax - Prior Unsec | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 14 | 9140 | Prop Tax - Pently | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 15 | 9196 | RDA Residual | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 16 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 17 | | | | | | | | |
| 18 | INTEREST INCOME | | | | | | | |
| 19 | 9410 | Interest Income | \$300.00 | 0.00 | 0.00 | 0.00 | 300.00 | |
| 20 | | TOTAL | \$300.00 | 0.00 | 0.00 | 0.00 | 300.00 | 0% |
| 21 | | | | | | | | |
| 22 | USE OF MONEY/PROPERTY | | | | | | | |
| 23 | 9522 | Homeowner Prop Tax | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 25 | | | | | | | | |
| 26 | IN LIEU TAX | | | | | | | |
| 27 | 9529 | In Lieu Tax | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 28 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 29 | | | | | | | | |
| 30 | MISC. Revenue | | | | | | | |
| 31 | 9530 | Misc. Revenue | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 32 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 33 | | | | | | | | |
| 34 | AID TO LOCAL GOVERNMENT | | | | | | | |
| 35 | 9531 | Aid to Local Government | \$0.00 | 0.00 | | 0.00 | 0.00 | |
| 36 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 37 | | | | | | | | |
| 38 | REDEVELOPMENT FUNDS | | | | | | | |
| 39 | 9533 | Redevelopment funds | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 40 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 41 | | | | | | | | |
| 42 | STATE AID | | | | | | | |
| 43 | 9569 | State Aid | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 44 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 45 | | | | | | | | |
| 46 | SPECIAL ASSESSMENT | | | | | | | |
| 47 | 9603 | Special Assessment | \$132,085.00 | 0.00 | 0.00 | 0.00 | 132,085.00 | |
| 48 | | TOTAL | \$132,085.00 | 0.00 | 0.00 | 0.00 | 132,085.00 | 0% |
| 49 | | | | | | | | |
| 50 | CODE | CLASSIFICATION | BUDGET | MONTH'S | REF/REIM | TO DATE | UNREALIZED | PERCENT |
| 51 | | | | | | | | |
| 52 | 9100 | Taxes | \$0 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 53 | 9410 | Interest Income | \$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 | \$132,085 | 0.00 | 0.00 | 0.00 | 132,085.00 | 0% |
| 61 | | | | | | | | |
| 62 | | TOTAL | \$132,385 | 0.00 | 0.00 | 0.00 | 132,385.00 | 0% |
| 63 | | | | | | | | |
| 64 | | GENERAL RESERVED FUND | \$0 | | | | | |
| 65 | | CARRY OVER | \$52,643 | 0.00 | 0.00 | 0.00 | 52,643.00 | 0% |
| 66 | | | | | | | | |
| 67 | | TOTAL BUDGET | \$185,028 | 0.00 | 0.00 | \$0 | 185,028.00 | 0% |
| 68 | | | | | | | | |
| 69 | | | | | | | | |
| 70 | | Total Revenue | | 0.00 | | | | |
| 71 | | | | | | | | |
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| 74 | | | | | | | | |
| 75 | | | | | | | | |

| | A | B | C | D | E | F | G |
|----|---------------------|---|---------------|-----------------|-----------------|-----------------|-----------------|
| 1 | | NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK | | | | | |
| 2 | | EXPENDITURE REPORT SEPTEMBER 2023 | | | | | |
| 3 | | | | | | | |
| 4 | <u>CODE</u> | <u>CLASSIFICATION</u> | <u>BUDGET</u> | <u>MONTHS</u> | <u>EXPENDED</u> | <u>BALANCE</u> | <u>% EXPEND</u> |
| 5 | ADMINISTRATION | | | | | | |
| 6 | SERVICES & SUPPLIES | | | | | | |
| 7 | 2005 | Adv/Legal Notice | 200 | 200.00 | 200.00 | 0.00 | 100% |
| 8 | 2505 | Actg Svcs | 1,500 | 0.00 | 500.00 | 1,000.00 | 33% |
| 9 | 2591 | Other Prof Svcs | 9,902 | 6,039.00 | 6,039.00 | 3,863.00 | 61% |
| 10 | | TOTAL | 11,602 | 6,039.00 | 6,539.00 | 5,063.00 | 56% |
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| | A | B | C | D | E | F | G |
|-----|--------------------------------|-----------------------|---------------|--------------------|------------------|------------------|-----------------|
| 58 | <u>CODE</u> | <u>CLASSIFICATION</u> | <u>BUDGET</u> | <u>MONTHS</u> | <u>EXPENDED</u> | <u>BALANCE</u> | <u>% EXPEND</u> |
| 59 | MAINTENANCE | | | | | | |
| 60 | SALARIES & BENEFITS | | | | | | |
| 61 | 1110 | Mtnc Wkr- | 37,568 | 3,956.62 | 11,869.86 | 25,698.14 | 32% |
| 62 | 1122 | PT Wkr-Seasonal | 12,000 | 864.00 | 3,396.00 | 8,604.00 | 28% |
| 63 | | Sub-Total | 49,568 | \$ 4,820.62 | 15,265.86 | 34,302.14 | 31% |
| 64 | 1210 | Retirement | 3,005 | 0.00 | 949.59 | 2,055.41 | 32% |
| 65 | 1220 | OASDI | 3,792 | 368.77 | 1,167.83 | 2,624.17 | 31% |
| 66 | 1230 | Insurance | 9,623 | 1,018.62 | 3,055.86 | 6,567.14 | 32% |
| 67 | 1240 | Worker's Comp. | 5,242 | 1,310.25 | 2,620.50 | 2,621.50 | 50% |
| 68 | 1250 | Unemployment | 490 | 4.43 | 44.94 | 445.06 | 9% |
| 69 | | Sub-Total | 22,153 | 2,702.07 | 7,838.72 | 14,314.28 | 35% |
| 70 | | TOTAL | 71,720 | 7,522.69 | 23,104.58 | 48,615.42 | 32% |
| 71 | SERVICES & SUPPLIES | | | | | | |
| 72 | 2104 | Agri/Hort | 2,000 | 0.00 | 0.00 | 2,000.00 | 0% |
| 73 | 2111 | Bldg Mtnc. Svcs | 200 | 0.00 | 0.00 | 200.00 | 0% |
| 74 | 2122 | Chemical Supplies | 150 | 0.00 | 0.00 | 150.00 | 0% |
| 75 | 2142 | Land Imp Supplies | 1,600 | 0.00 | 0.00 | 1,600.00 | 0% |
| 76 | 2191 | Electricity | 900 | 72.84 | 218.79 | 681.21 | 24% |
| 77 | 2193 | Refuse | 1,200 | 0.00 | 0.00 | 1,200.00 | 0% |
| 78 | 2198 | Water | 30,000 | 181.78 | 7,832.72 | 22,167.28 | 26% |
| 79 | 2205 | Auto Mtnc Svc | 750 | 0.00 | 0.00 | 750.00 | 0% |
| 80 | 2211 | Constr Equip. Svc | 150 | 0.00 | 0.00 | 150.00 | 0% |
| 81 | 2226 | Expend Tools | 300 | 0.00 | 0.00 | 300.00 | 0% |
| 82 | 2236 | Fuels & Lubes | 2,000 | 0.00 | 500.00 | 1,500.00 | 25% |
| 83 | 2275 | Rents & Leases | 1,000 | 0.00 | 0.00 | 1,000.00 | 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 | 0.00 | 1,000.00 | 0% |
| 89 | | TOTAL | 42,050 | 254.62 | 8,551.51 | 33,498.49 | 20% |
| 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 | FIXED ASSETS | | | | | | |
| 94 | 4201 | Building Improvement | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 95 | 4202 | Structures & Imp | 9,000 | 0.00 | 0.00 | 9,000.00 | 0% |
| 96 | 4303 | Other Equip | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 97 | | | 9,000 | 0.00 | 0.00 | 9,000.00 | 0% |
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| 112 | | | | | | | |

| | A | B | C | D | E | F | G |
|-----|------|--------------------------------|----------------|------------------|------------------|------------------|-------------|
| 113 | CODE | CLASSIFICATION | BUDGET | MONTHS | EXPENDED | BALANCE | % EXPEND |
| 114 | | DISTRICT TOTALS | | | | | |
| 115 | | SALARIES & BENEFITS | | | | | |
| 116 | 1110 | FULL TIME SALARIES | 37,568 | 3,956.62 | 11,869.86 | 25,698.14 | 32% |
| 117 | 1122 | PART TIME SALARIES | 12,000 | 864.00 | 3,396.00 | 8,604.00 | 28% |
| 118 | 1210 | RETIREMENT | 3,005 | 0.00 | 949.59 | 2,055.41 | 32% |
| 119 | 1220 | OASDI | 3,792 | 368.77 | 1,167.83 | 2,624.17 | 31% |
| 120 | 1230 | INSURANCE | 9,623 | 1,018.62 | 3,055.86 | 6,567.14 | 32% |
| 121 | 1240 | WORKER'S COMP | 5,242 | 1,310.25 | 2,620.50 | 2,621.50 | 50% |
| 122 | 1250 | UNEMPLOYMENT | 490 | 4.43 | 44.94 | 445.06 | 9% |
| 123 | 1000 | SALARIES/BENEFITS | 71,720 | 7,522.69 | 23,104.58 | 48,615.42 | 32% |
| 124 | | | | | | | |
| 125 | | SERVICES & SUPPLIES | | | | | |
| 126 | 2005 | Adv/Legal Notice | 155 | 0.00 | 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 | 72.84 | 218.79 | 681.21 | 24% |
| 132 | 2193 | REFUSE | 1,200 | 0.00 | 0.00 | 1,200.00 | 0% |
| 133 | 2198 | WATER | 30,000 | 181.78 | 7,832.72 | 22,167.28 | 26% |
| 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 | 2,000 | 0.00 | 500.00 | 1,500.00 | 25% |
| 138 | 2275 | Rents & Leases | 1,000 | 0.00 | 0.00 | 1,000.00 | 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 | 500.00 | 1,000.00 | 33% |
| 144 | 2591 | OTHER PROF SVCS | 9,902 | 6,039.00 | 6,039.00 | 3,863.00 | 61% |
| 145 | 2000 | SERVICES/SUPPLIES | 53,652 | 6,293.62 | 15,090.51 | 38,561.49 | 28% |
| 146 | | | | | | | |
| 147 | | FIXED ASSETS | | | | | |
| 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 | FIXED ASSETS | 9,000 | 0.00 | 0.00 | 9,000.00 | 0% |
| 152 | | | | | | | |
| 153 | | | | | | | |
| 154 | 1000 | SALARIES & BENE | 71,720 | 7,522.69 | 23,104.58 | 48,615.42 | 32% |
| 155 | | | | | | | |
| 156 | 2000 | SERVICES & SUPP | 53,652 | 6,293.62 | 15,090.51 | 38,561.49 | 28% |
| 157 | | | | | | | |
| 158 | 4000 | FIXED ASSETS | 9,000 | 0.00 | 0.00 | 9,000.00 | 0% |
| 159 | | | | | | | |
| 160 | | CONTINGENCY | 20,000 | 0.00 | 0.00 | 20,000.00 | 0.00 |
| 161 | | | 0 | | | | |
| 162 | | RESERVE | 30,656 | 0.00 | 0.00 | 0.00 | 0% |
| 163 | | | | | | | |
| 164 | | | | | | | |
| 165 | | TOTAL | 185,028 | 13,816.31 | 38,195.09 | 116,177 | 21% |
| 166 | | | | | | | |
| 167 | | | | | | | |
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| 169 | | | | | | | |

North Highlands Recreation and Park District

Board Agenda

TO: Pat Williams, Chairperson
Board of Directors

FROM: Scott Graham, Administrator

DATE: October 12, 2023

SUBJECT: Revised Job Description: District Administrator Emeritus

BACKGROUND

At the September 14 Board of Directors Meeting, the Board approved by a 3-2 vote the District Administrator Emeritus position, including the salary schedule and job description as provided. The approval was for one month, and staff was given direction to revise the job description to eliminate the minimum hours per week stipulation and to clarify with District Counsel why the position was written as a part time employment position as opposed to a contractual/consultant position.

DISCUSSION

District Counsel still recommends the Emeritus position be a part time employee position rather than an independent contractor. However, he did have issues with the “use it or lose it” structure for compensation. His concerns were not about the number of hours the employee would work, but the wording of the minimum pay stipulation. His legal opinion was that the wording was appropriate with a contractual position, but was not appropriate for a part time employee. He was able to identify another option that could work for this particular position. Please see his written response to both concerns raised by the Board:

The District’s counsel, Andrew Ramos, has reviewed this matter and provided some recommendations to the District. He recommended that, if the District retains the former district administrator, it do so in a newly-created employee position rather than as an independent contractor. The law concerning independent contractors significantly changed in 2020. Under current California law, every worker is presumed to be an employee unless a limited exception applies or the District can establish the elements of what is referred to as the “ABC Test.” (See Department of Industrial Relations FAQ at https://www.dir.ca.gov/dlse/faq_independentcontractor.htm.) For the former district administrator, the District would not be able to meet all of the ABC Test elements because the former district administrator is serving in a temporary role and not proposing to start a bona fide, independent consulting business that will serve others besides the District. For this reason, he must be treated as an employee and not as an independent contractor. If the District misclassifies a worker as an independent contractor instead of an employee, it can be liable for back wages, taxes, and penalties.

In addition to classifying this as an employee position, District counsel also recommends the District consider authorizing the use of “standby time.” California law authorizes an employee to be paid standby time when an employee is on call and required to be available at a moment’s notice to respond to a business need. Standby time is common in water and wastewater utilities for employees who must be on call to respond to emergencies. The District could similarly authorize standby time for this position given that the former district administrator would be required to be “on call” to respond to requests for assistance as needed.

Revised District Administrator Emeritus Deal Points

| | |
|------------------------|--|
| Start/End Date: | September 18, 2023 through December 31, 2023 – 15 weeks (with an option to extend the agreement if all parties are in agreement) |
| Availability: | M-F (8-5 pm) except for meetings and onsite visitations upon request |
| Hourly Rate: | \$66.44 |
| Mileage Reimbursement: | When required to travel per Administrator pre-approval (Reimbursed at the current district per mile rate) |
| Standby Pay Per-Week: | 8 |
| Total Compensation: | 15 weeks x 8 hours per week x \$66.44 = \$7,972.80 |

Mr. Mazzuca has shared with me that if the Board votes to not approve the deal points as written, he would, respectfully, withdraw his name from consideration for the Emeritus position.

RECOMMENDATION

The North Highlands Recreation and Park District’s Board of Directors recommends approval of the revised District Administrator Emeritus position, including salary schedule and job description (as provided). The terms and Deal Points of the Administrator Emeritus position are listed in this report and recommendation.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

JOB DESCRIPTION DISTRICT ADMINISTRATOR EMERITUS

DEFINITION:

The District Administrator Emeritus assists and supports the current District Administrator by providing institutional knowledge, training, and coaching using experience obtained through prior service as District Administrator. The District Administrator Emeritus reports to the District Administrator and has those duties and responsibilities assigned by the District Administrator.

It is intended that a former District Administrator appointed as District Administrator Emeritus serve at the pleasure of the current District Administrator in a temporary, at-will role and have no direct managerial or financial authority or responsibility over District operations.

ESSENTIAL AND MARGINAL FUNCTION STATEMENTS:

Essential and other important responsibilities and duties may include, but are not limited to the following:

ESSENTIAL FUNCTIONS:

- Assist and support the current District Administrator in the District Administrator's performance of all functions required for the position.
- Perform those duties and responsibilities assigned by the District Administrator.

QUALIFICATIONS AND EXPERIENCE:

Prior service as District Administrator for the District for at least two (2) years.

Revised 8/20/2023

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

FY2023-2024 FULL-TIME SALARY SCHEDULE

| TITLE: | I | II | III | IV | V |
|---------------------------------|-------|-------|--------|--------|--------|
| ADMINISTRATOR* | 7,298 | 7,663 | 8,046 | 8,448 | 8,871 |
| DISTRICT ADMINISTRATOR EMERITUS | 9,380 | 9,873 | 10,393 | 10,940 | 11,516 |
| PARK SUPERINTENDENT | 6,742 | 7,079 | 7,433 | 7,805 | 8,195 |
| REC. SUPERINTENDENT | 6,494 | 6,819 | 7,160 | 7,518 | 7,894 |
| ADMIN. SERVICES MANAGER | 5,994 | 6,294 | 6,608 | 6,939 | 7,286 |
| RECREATION SUPERVISOR | 5,249 | 5,511 | 5,787 | 6,076 | 6,380 |
| PARK SUPERVISOR | 5,330 | 5,596 | 5,876 | 6,170 | 6,478 |
| OFFICE ASSISTANT | 3,735 | 3,922 | 4,118 | 4,323 | 4,540 |
| RECREATION COORDINATOR | 4,014 | 4,214 | 4,425 | 4,646 | 4,879 |
| RECREATION SPECIALIST | 3,877 | 4,071 | 4,275 | 4,488 | 4,713 |
| MAINTENANCE WORKER II | 4,115 | 4,320 | 4,536 | 4,763 | 5,001 |
| MAINTENANCE WORKER | 3,490 | 3,665 | 3,848 | 4,041 | 4,243 |

*ADMINISTRATOR currently works under an Employment Agreement, which reflects a different salary.

FULL TIME EMPLOYEE BENEFITS

Health Insurance: The District provides medical coverage for each regular full time employee. The employee has the option of adding and paying for his/her dependents.

Dental Insurance: The District provides dental coverage for each regular full time employee. The employee has the option of adding and paying for his/her dependents.

Life Insurance: The District provides life insurance for each regular full time employee.

Retirement: All regular full time employees are eligible for the District's retirement program. The District pays 100% of the retirement policy, based on an annual percentage (currently 8%) of the employee's wage.

Vacations: The District provides the following leave schedule for District full time employees.

| | | |
|---------------|-------------------------------|------------------------------|
| 1 - 3 years: | 12 days or 96 hours annually | 8 hours per month |
| 3 - 8 years: | 15 days or 120 hours annually | 120 hours 10 hours per month |
| 8 - 15 years: | 20 days or 162 hours annually | 13.5 hours per month |
| 15 years: | 24 days or 192 hours annually | 16 hours per month |

Employees with less than 15 years service may not accumulate more than 240 hours of vacation. Employees with 15 years of service or more may not accumulate more than 320 hours of vacation.

Admin. Leave: Certain exempt management position, as identified in the District Policy Manual, will receive Administrative Leave in the amount of 80 hours per fiscal year.

Sick Leave: Regular full time employees shall be entitled to eight (8) hours of sick leave per month. The accrual of sick leave is unlimited for regular full time employees. Part time and temporary employees, will earn one-hour of paid leave for every 30 hours worked, however, sick leave use is limited to 24 hours or three-days per calendar year.