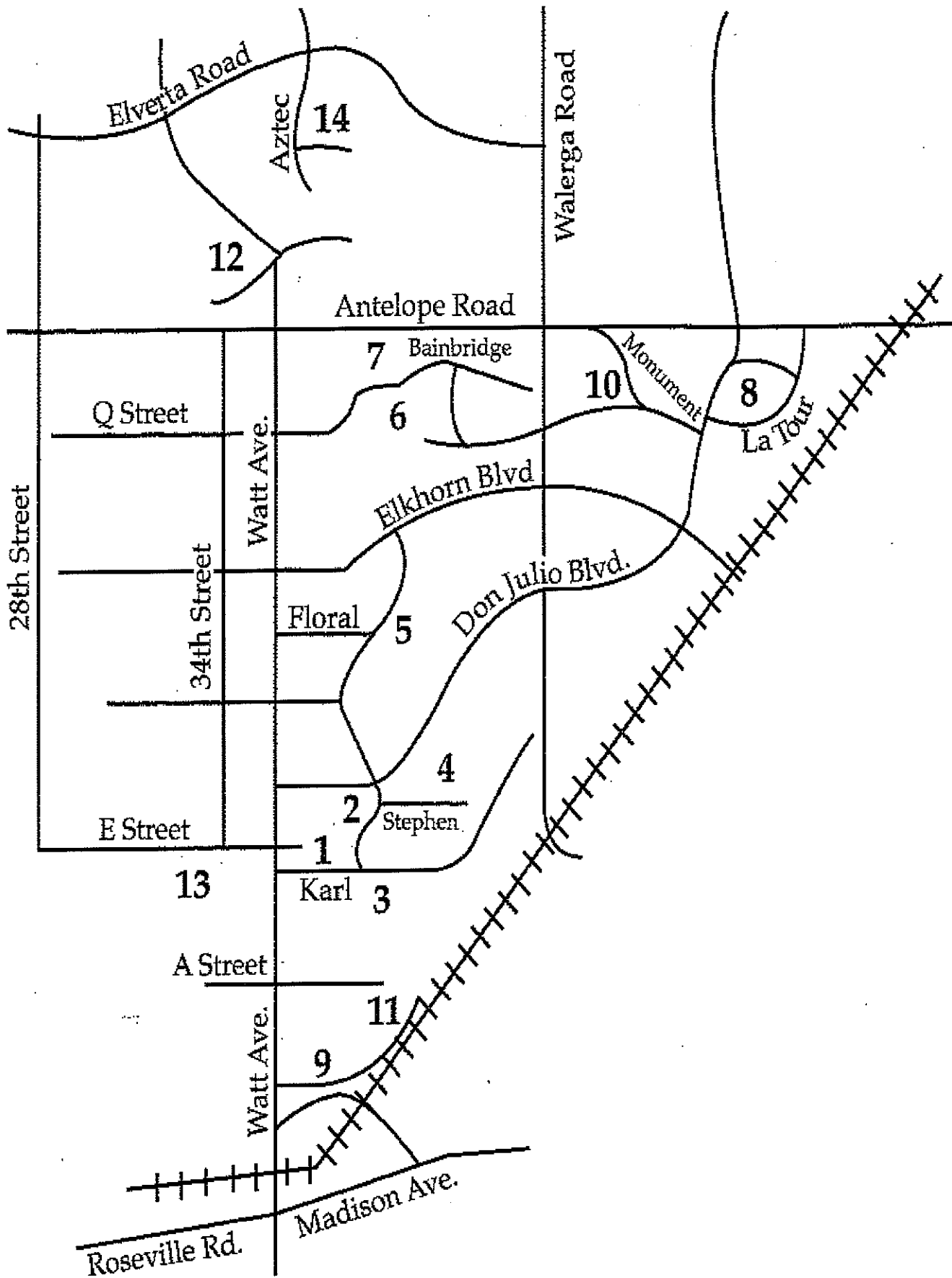


N/A	COMPUTED
	DESIGNED
	DRAWN MJC
	PROJ. ENGR.



MORTON & PITALO, INC.
 CIVIL ENGINEERING • PLANNING • SURVEYING
 1785 TRIBUTE ROAD • SUITE 200 • SACRAMENTO, CA 95815
 PHONE: 916/927-2400 • FAX: 916/567-0120
 EMAIL: engr@mpangr.com

NORT
& F



1. District Office
Recreation and Community Center
Picnic Tables
Auditorium with Stage
Kitchen
Meeting Room
District Office
Off Street Parking
2. Highlands Community Pool &
Sports Complex, Pacific
Picnic Tables – BBQ
Play Apparatus
Rest Rooms
Softball Field
Football Field
Regulation Gymnasium – School
Pool
Concession Operation
Off Street Parking
3. Karl Rosario Park – Karl Drive & Rosario Blvd.
Picnic Tables – BBQ
Gazebo
Play Apparatus
Basketball Court
Free Play Area
Street Parking
4. Strizek Park & Clubhouse
3829 Stephen Drive
Clubhouse - Head Start Program
Picnic Tables – BBQ
Concrete Walking Path
Play Apparatus
Free Play Area
Off Street Parking
5. Larchmont Park – Thomas Dr. & Floral Dr.
Picnic Tables – BBQ
3 Gazebos
Free Play Area
Full Basketball Court
Street Parking
6. Memorial Park – Blackfield Drive
Benches
Free Play Area
Street Parking
7. Brock Park Sports Complex – Antelope Rd.
Picnic Tables – BBQ
Gazebo
Rest Rooms
Hard Ball Fields
Concession Operation
Off Street Parking
8. Chardonnay Park – Cherbourg & Latour
Picnic Tables - BBQ
Play Apparatus
Free Play Area
Street Parking
9. Ruth Inman Park – Watt Ave. & Airbase Dr.
Free Play Area
Benches
Rose Garden
Street Parking
10. Ridgepoint Park & Elementary School
4680 Monument Drive
Play Apparatus
Softball Field
Full Basketball Court
Gymnasium - School
Free Play Area
Off Street Parking
11. Planehaven Park – North Airway Drive
Picnic Tables - BBQ
Play Apparatus
Free Play Area
Street Parking
12. Sierra Creek – Watt Avenue, near Davidson
Natural Habitat Area
Turfed Walking
Creek
13. Freedom Park – Freedom Park Drive & 32nd Street
Covered Group Picnic Area - BBQ
Rest Rooms
Play Apparatus
Horseshoe Pits
Lighted Softball Complex
Concession Operation
Free Play Area
Full Basketball Court
Off Street Parking
Walking Path
14. Capehart Youth Center/Gymnasium
7916 Aztec
Youth Center - Preschool
Regulation Gymnasium
Picnic Tables
Play Apparatus
Baseball Fields
Full Basketball Court
Play Area

North Highlands Recreation and Park District

Park Sites

RUTH INMAN: Watt Avenue and Field Street. No playground equipment or restroom facilities. Park is approximately .86 acre.

PLANEHAVEN PARK: North Airway and Rockwell. Playground equipment and handicapped accessible. The site has no restroom facilities, nor drinking fountain. There are picnic tables, benches and BBQ pits. Park is approximately 1.69 acres

KARL ROSARIO PARK: Karl Drive and Rosario. Handicapped accessible playground, ½ court basketball, shade trees, picnic shelter, picnic tables, BBQ pits and benches. Park is approximately 3.15 acres.

OFFICE/COMMUNITY CENTER/RECREATION CENTER: 6040 Watt Avenue and Freedom Park Drive. No playground area, all buildings and restroom facilities are handicapped accessible with drinking fountains. Complex is approximately 1.41 acres.

SPORTS COMPLEX: Stephen Drive and Lila. Handicapped accessible playground, softball and football facility, gymnasium, and 230,000 pool with full facilities. Complex is approximately 8 acres.

LARCHMONT PARK: Thomas Drive and Ridley Way. Handicapped accessible playground and swings, ½ court basketball, soccer field and shade trees. There three picnic pavilions, picnic tables, benches, and BBQ pits. Park is approximately 2.58 acres.

MEMORIAL PARK: Blackfield Drive and Hutchins. Playground is handicapped accessible, benches and no restroom facilities. Park is approximately 6.01 acres.

BROCK PARK: Antelope Road and Holbrook Drive. 4 baseball/softball diamonds, snack concession, restrooms, drinking fountains, picnic pavilion, picnic tables and benches. Park is approximately 9.3 acres.

RIDEGEPOINT PARK: Tippwood, Monument and Galbrath Drive. Handicapped accessible playground, two ball diamonds and one basketball court. Park is approximately 6.0 acres.

CHARDONNAY: La Tour and Monument Drive. Handicapped accessible playground, no restroom facilities, drinking fountain, picnic tables, BBQ pits and benches. Park is approximately 3.35 acres.

FREEDOM PARK: Freedom Park Drive and Dudley Way. Two handicapped accessible playground facilities, swing set, drinking fountains, restroom facilities, horseshoe pits, basketball court, picnic pavilions, picnic tables, BBQ pits, and benches. Park is approximately 20 acres.

SIERRA CREEK PARK: Watt Avenue and Davidson Drive. No playground or bathroom facilities. Park approximately 7.4 acres

CAPEHART YOUTH CENTER: 7916 Aztec Way. This center has indoor gymnasium, youth facility, outdoor playground, and fenced baseball field. Park is approximately 6.42 acres.

Strizek Park: 3829 Stephen Drive. Handicapped accessible playground, mature trees, one building used for pre-school, picnic tables, BBQ pits and benches. Park is approximately 4.58 acres.

marked 10/19

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

North Highlands Recreation and Park District

SCO Reporting Year **2009** ID Number: **12273408900**

Submitted by the Reporting Entity

Fiscal Year Ended 6/30/09 (MM/DD/YY)

Kay F. Dahill
Signature

District Administrator
Title

KAY F. DAHILL
Name (Please Print)

10/16/09
Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

To File Electronically:

1. Complete all forms as necessary.
2. Transmit the completed output file using a File Transfer Protocol (FTP) program or via diskette.
3. A responsible member of the agency must sign this cover page and mail it to either address below.

Report will not be considered filed until receipt of this signed cover page.

To File A Paper Report:

1. Complete all forms as necessary.
2. A responsible member of the agency must sign this cover page and mail it to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

Larry Bain, CPA

2148 Frascati Dr.
El Dorado Hills, CA 95762

Fax (916) 941-8350
Phone (916) 601-8894

October 12, 2009

Dear Kay:

- Enclosed is the state controller report. Please review, sign the cover page and mail only the cover page to the state. I e-filed the remainder of the report directly to the state.

Please call with any questions.

Sincerely


Larry Bain

Larry Bain, CPA,
An Accounting Corporation
2148 Frascati Drive
El Dorado Hills, CA 95762
(916) 601-8894

October 12, 2009

To: Management
North Highlands Recreation and Park District

I have compiled the accompanying Special Districts Financial Transactions Report of North Highlands Recreation and Park District for the year ended June 30, 2009, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting information that is the representation of management. I have not audited or reviewed the accompanying Special Districts Financial Transactions Report and, accordingly, do not express an opinion or any other form of assurance on it.

The report has been prepared on a form prescribed by the Controller of State of California, and does not include all disclosures required for a fair presentation of the financial position or revenues, expenditures, or changes in fund balances of North Highlands Recreation and Park District in accordance with generally accepted accounting principles.

A handwritten signature in black ink, appearing to read "Larry Bain", with a stylized flourish extending to the right.

Larry Bain, CPA
An Accounting Corporation

**North Highlands Recreation and Park District
Special Districts Financial Transactions Report**

General Information

Fiscal Year 2009

Mailing Address

Street 1 Is Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Alan"/>	<input type="text"/>	<input type="text" value="Matre'"/>	<input type="text" value="Chairperson"/>
Member	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Monk"/>	<input type="text" value="Vice Chairperson"/>
Member	<input type="text" value="Frederick"/>	<input type="text"/>	<input type="text" value="Gayle"/>	<input type="text" value="Member"/>
Member	<input type="text" value="Diane"/>	<input type="text"/>	<input type="text" value="Richards"/>	<input type="text" value="Member"/>
Member	<input type="text" value="Sara"/>	<input type="text"/>	<input type="text" value="Pettis"/>	<input type="text" value="Secretary"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	Middle Initial	Last Name	Title
	<input type="text" value="Kay"/>	<input type="text" value="F"/>	<input type="text" value="Dahill"/>	<input type="text" value="Secretary"/>
	<input type="text" value="Richard"/>	<input type="text" value="P"/>	<input type="text" value="Shanahan"/>	<input type="text" value="Attorney"/>
	<input type="text" value="Sacramento"/>	<input type="text"/>	<input type="text" value="County"/>	<input type="text" value="Fiscal Officer"/>
	<input type="text" value="Kay"/>	<input type="text" value="F"/>	<input type="text" value="Dahill"/>	<input type="text" value="Manager"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Steve"/>	<input type="text"/>	<input type="text" value="Hackett"/>	<input type="text" value="(916) 601-8894"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Larry"/>	<input type="text"/>	<input type="text" value="Bain, CPA"/>	<input type="text" value="(916) 601-8894"/>

North Highlands Recreation and Park District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2009	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Non-Enterprise Activity		Recreation and Park		
Taxes and Assessments				
Current Secured and Unsecured (1%)		1,167,212		
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		29,930		
Rents, Concessions and Royalties		113,166		
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction		424,878		
State Water Project				
Homeowners Property Tax Relief		14,780		
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through		141,621		
Other				
Charges for Current Services		182,152		
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		9,839		
Total Revenues		\$2,083,578	\$0	\$0
Expenditures				
Salaries and Wages		679,986		
Employee Benefits		161,854		
Services and Supplies		649,194		
Self Insurance Only - Claims Paid				

North Highlands Recreation and Park District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2009	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets		1,278,033		
Other Expenditures				
Total Expenditures		\$2,769,067	\$0	\$0
Revenues Over (Under) Expenditures		(\$685,489)	\$0	\$0
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
Total Other Financing Sources (Uses)		\$0	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses		(\$685,489)	\$0	\$0
Fund Equity, Beginning of Period		\$1,732,564	\$0	\$0
Prior Period Adjustments		102		
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$1,047,177	\$0	\$0

**North Highlands Recreation and Park District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2009

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$1,047,177	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$1,047,177	\$0	\$0	\$0

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

North Highlands Rec and Park
 Fixed assets
 6/30/2008
 Prepared by: LB

	PY	Land	CIP	4201 Building	4202 Site improve	4303 Equipment	Total
Beginning balance 7/1/07		3123568.83		3791196.54	1737030.92	453883.41	8812373.49
Current year additions							
<u>General fund 346</u>							
Freedom park bathroom				163797.54			163797.54
Memorial irrigation compliance				23987			23987
2008 Ford ranger reg cab						12848.68	12848.68
						0	0
Total additions District		0		187784.54	0	12848.68	200633.22
Reclass from r&m account (IR)						0	0
Reclass to proper account (R)						0	0
Reclass picnic structure from deposits liab a/c(a)14						0	0
Reclass to r&m accounts						0	0
Accrue current a/p- aje 2 freedom pk					2997		2997
Reclass material disb to fixed assets (10800 corp yd 38749.95 Fdm pk.)				10800 R	38749.95		49549.95
Reclass Jerry Fox from 2591 (frdm pk restroom & site imp)				11253.76 R	8460		19713.76
Add stantec expenses pd by county grant Frdm pk					115515		115515
Reclass sprinkler compliance to site imp				-23987	23987		0
Reclass freedom pk imp to CIP					-165721.95		-165721.95
Total Fixed assets 6/30/08		3,123,568.83	165,721.95	3,977,047.84	1,761,017.92	466,732.09	9,035,060.47

Search Maint ac's

See material disbursement testing

R- Per review of support these items should be reclassified to proper fixed asset account. See AJE's
 a-Represents costs approved by the county grant. A portion represents prior year expenditures. We will make PPA see attached.

rnm-per review of support item is properly coded to repair and maintenance. NAE

North Highlands Rec and Park
 Fixed assets-equipment
 6/30/08

<u>EQUIPMENT</u>	6/30/2007 TOTALS	ADDITIONS/ (DELETIONS)	6/30/2008 TOTALS
EQUIPMENT - ADMINISTRATION	\$21,258.92		\$21,258.92
EQUIPMENT - RECREATION	\$6,375.04		\$6,375.04
EQUIPMENT - MAINTENANCE	\$426,248.67	12,848.68	\$439,097.35
Total equipment	\$453,882.63	\$12,848.68	\$466,731.31
 ACCUMULATED DEPRECIATION EQUIPMENT			
EQUIPMENT - ADMINISTRATION	\$11,602.61	3,224.06	\$14,826.67
EQUIPMENT - RECREATION	\$0.00	637.50	\$637.50
EQUIPMENT - MAINTENANCE	\$272,733.13	25,506.84	\$298,239.97
acc dep equipment	\$284,335.74	\$29,368.41	\$313,704.15