

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

Regular Meeting of the Board of Directors  
February 8, 2024, 6:30 p.m. – District Office – Regular Meeting  
6040-Watt Avenue, North Highlands, Ca 95660  
Phone: (916) 332-7440  
[WWW.NHRPD.ORG](http://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
  - District Scholarship Policy Revision
  - Sierra Creek Progress Summary
- B. Park and Facility Maintenance Report
- C. Recreation Report

**4. CORRESPONDENCE**

**5. REPORTS FROM STANDING COMMITTEES:**

**Budget, Finance & Audit:** Chairperson Veya Cummings; Members Patrick Williams  
**Facility Development:** Chairperson Beau Reynolds; Member Joanna McVay  
**Personnel and Policy:** Chairperson Joanna McVay; Member Beau Reynolds  
**Programs, Fees, and Charges:** Chairperson Patrick Williams; Member Veya Cummings

**6. CONSENT CALENDAR**

- A. Approval January 11, 2024, minutes
- B. Approval of payment of the bills for the General Fund and CFD for the month of January 2024.

**7. UNFINISHED BUSINESS**

None

**8. NEW BUSINESS**

- A. Calendar Year 2024 Investment Policy for the Pooled Investment Fund  
Board action to receive and file this Annual Report that was approved by the Board of Supervisor in December 2023.
- B. ARPA Funding  
Board discussion/action to approve the acceptance of ARPA funding and to direct staff to proceed with the project timeline as discussed.
- C. Proposal for Cell Tower installation at Sierra Creek Park  
Board discussion/action to approve one of the three options listed in the report.

**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 March 14, 2024, at 6:30 p.m. in the North Highlands Recreation Center, 6040-Watt Avenue, North Highlands, CA

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

**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. February 8, 2024. Please direct your questions to [scott@nhrpd.org](mailto: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/88170593954?pwd=rUQ3kOHpkqz4VJuklNUxRFMbhVohWM.1>

Meeting ID: 881 7059 3954

Passcode: nhrpd

North Highlands Recreation and Park District

Agenda Report

TO: Crystal Harding, Chairperson  
Board of Directors

FROM: Scott Graham, Administrator

DATE: February 8, 2024

SUBJECT: District Scholarship Policy Revision

**BACKGROUND**

Policy 3050.10 outlines the District Scholarship Program. One of the requirements to be considered for a scholarship is the applicant must be a resident of the North Highlands Recreation and Park District. This requirement sparked a discussion about the approximately 3000 residents that reside in North Highlands but live outside District boundaries and cannot be considered for a scholarship. The last action to clarify the scholarship program was at the July 14, 2022 Board meeting. The Board was asked to vote on the current procedures for applying for a scholarship and eligibility requirements, as well as establishing a funding balance of \$4,400 for the fiscal year beginning July 1, 2022. The vote to accept staff recommendations as unanimous. (That fund balance remains as no updates to the program were presented in Fiscal year 2023/24.)

Eligibility and Requirements:

- Programs under \$35 are not eligible to receive scholarship funds.
- Programs over \$35 but under \$60 are eligible to receive a \$15 scholarship.
- Programs over \$60 but under \$100 are eligible to receive a \$25 scholarship.
- Programs over \$100 but under \$200 are eligible to receive a \$40 scholarship.
- Programs over \$200 but under \$250 are eligible to receive a \$50 scholarship.

Scholarship Requirements

To be eligible for a scholarship, applicants must meet the following criteria:

Age eligibility:

Youth 17 years and under and/or seniors 60 years and older.

Residency:

Applicants must be residents of the North Highlands Recreation and Park District. Proof of identification (Valid CA Driver's License, Utility Bill or Employment Check Stub with a North Highlands RPD Address must be submitted with the application). *No exceptions.*

Proof of Financial Hardship:

There is a section on the application where the applicant can briefly describe the nature of the hardship.

Scholarship Funding:

Each family (not individual) can receive up to but not to exceed \$100 in scholarship funds during the current fiscal year.

Application Submittal:

Scholarship applications must be received by the District no less than (10) business days prior to the program request start date. Applicants will be notified by email regarding the status of their application. Notification will be made within 2-3 business days from the date the application was received by the District.

Ineligibility:

If the applicant does not attend the program that they received a scholarship, they will be ineligible to receive additional scholarship funding for the remainder of the current fiscal year. *Exception: Valid Doctors note.*

Program Funding Balance:

Applicants must pay the remaining balance of the activity or program fee at the time of registration.

**DISCUSSION**

Staff is seeking input and direction from the Board of Directors on revising the policy that applicants must be District residents.

- Approximately 3000 residents of North Highlands that live outside the District boundaries cannot be considered for a scholarship. It has been suggested that all residents with a 95660 address should be eligible for a scholarship if all other requirements are met.
- Currently the scholarship fund has a balance of \$12,641.91. In the first seven months of the fiscal year the District has awarded \$150 in scholarships.
- Part of a staff report on this matter will include the exact number of residents live outside District boundaries and possible impact to the scholarship fund with the addition of 3000 more families that could seek a scholarship.

**RECOMMENDATION**

The Board provides their input and gives direction to staff to gather information on this matter for consideration at the March 14 Board of Directors meeting.

**POLICY TITLE:**

**SCHOLARSHIP PROGRAM**

**POLICY NUMBER: 3050.10**

1. **Scholarship Program:** The North Highlands Recreation and Park District (NHRPD) is dedicated to offering recreation and leisure opportunities at low costs to residents. The District is committed to making recreation programs available to as many residents as possible. One way to accomplish this goal is through the development of this scholarship program. The scholarship program has been established so that it will provide partial subsidies to eligible residents, as funds are available. All scholarships require a completed application. Scholarships are restricted to residents of the NHRPD. The scholarship program will serve community members that are experiencing financial hardship, impacting their ability to participate in District sponsored activities, events, and programs. The scholarship award is not refundable or transferable or redeemable for cash or check.
2. **Scholarship Program Funding:** District staff will prepare a letter for Board of Director's signature letter periodically requesting financial contributions to the scholarship fund from local businesses, service clubs, organizations, and individuals. Funds raised will help to offset the cost of recreation programs for all applying and qualifying community members. Acknowledgment and letters of appreciation will be mailed to all scholarship donors once a year. The letter will describe the funds received and how they were used through the scholarship fund. This information will also be posted on the District's website and social media outlets. The scholarship program will be administrated through the North Highlands Recreation & Park District.
3. **Program Implementation:** District staff will develop a scholarship application that will be made available to the public on the District's website and other locations. Individuals seeking scholarship funds will complete the application, collect accompanying documentation, and return it to the district office for review. The application will include scholarship information and eligibility guidelines and requirements including limits on the amount of funding available to each family within a fiscal year (July 1 – June 30). The scholarship application will be updated annually and will be made available to the public a minimum of 30 days prior to the beginning of the new fiscal year.

REV.: 9/9/21

North Highlands Recreation and Park District

Board Agenda

To: Crystal Harding, Chairperson  
Board of Directors

From: Scott Graham, Administrator

Date: February 8, 2024

Subject: Sierra Creek Progress Summary

DISCUSSION

Please refer to the enclosed Progress Summary Report submitted by Karen Folsom, O'Dell Engineering.

RECOMMENDATION

Discussion only, no action required.

DATE: February 1 2024

TO: Scott Graham, Administrator  
NHRPD

RE: Sierra Creek Park Creek Hydrology Study

PREPARED BY: Karen Folsom, O'Dell

**Project Summary to date:**

**Creek hydrology** – We have been working with the Sacramento County Department of Water Resources to gain approval of the approach to stormwater management since August. Due to staff changes, there was a setback. We've been coordinating with them on the limits of the anticipated 100-year flood zone, to find any restrictions on development in this floodplain. They have indicated that some areas will be expected to flood during the 100-year flood. The potential for water intrusion is being considered in the design and detailing of the park amenities.

The method that the County requires for the engineering study is to include a HEC-RAS model, which is a specific type of software that can model the anticipated height and area of a flood zone. O'Dell was instructed to use the Mead and Hunt Study (1270 cfs) for the flow parameters, rather than the FEMA of 430 cfs. This model has revealed that the creek will rise to the elevation level of 82, roughly 2 feet higher than the top of bank, with no park improvements. The goal of the county is for the elevation level to rise 1/10 of a foot to 82.1 elevation, with the park improvements in place. The study underway is to meet this requirement.

In order to meet the County requirements, O'Dell has been adjusting the proposed grading of the park to accommodate the potential flow. The restroom building has been moved above the flood zone. The bridge has been raised and lengthened, however, there is concern that with its current location near Watt Avenue, it will create a pinch point that limits water flow south.

**Environmental** – Per the environmental reporting done during the Grant application process by AECOM, the biologist noted that the bridges should not shade the Rare Plan Sanford's Arrowhead, that is found in the creek. O'Dell hired a biologist to map the locations of this plant, and the current bridge location meets this criterion. It is currently located at the north edge of the surveyed locations of the plant. One option we are researching is the potential to move the bridge south, which will alleviate a pinch point in the water flow, nearest Watt Avenue. O'Dell has been in contact with the environmental consultant AECOM since December asking for a review of the current data and determine if the bridge could be positioned over the plant habitat. Due to their contract with the County, there have been delays.

### **County review and approvals**

- An application to the Planning Department is being prepared and will be submitted in the next few weeks. This will include a site plan, materials and finishes for the proposed structures and site amenities.
- It is our understanding that once the Sacramento County Dept. of Water Resources (SCDWR) approves the site plan, it will expedite building department plan approvals.

### **Other current progress:**

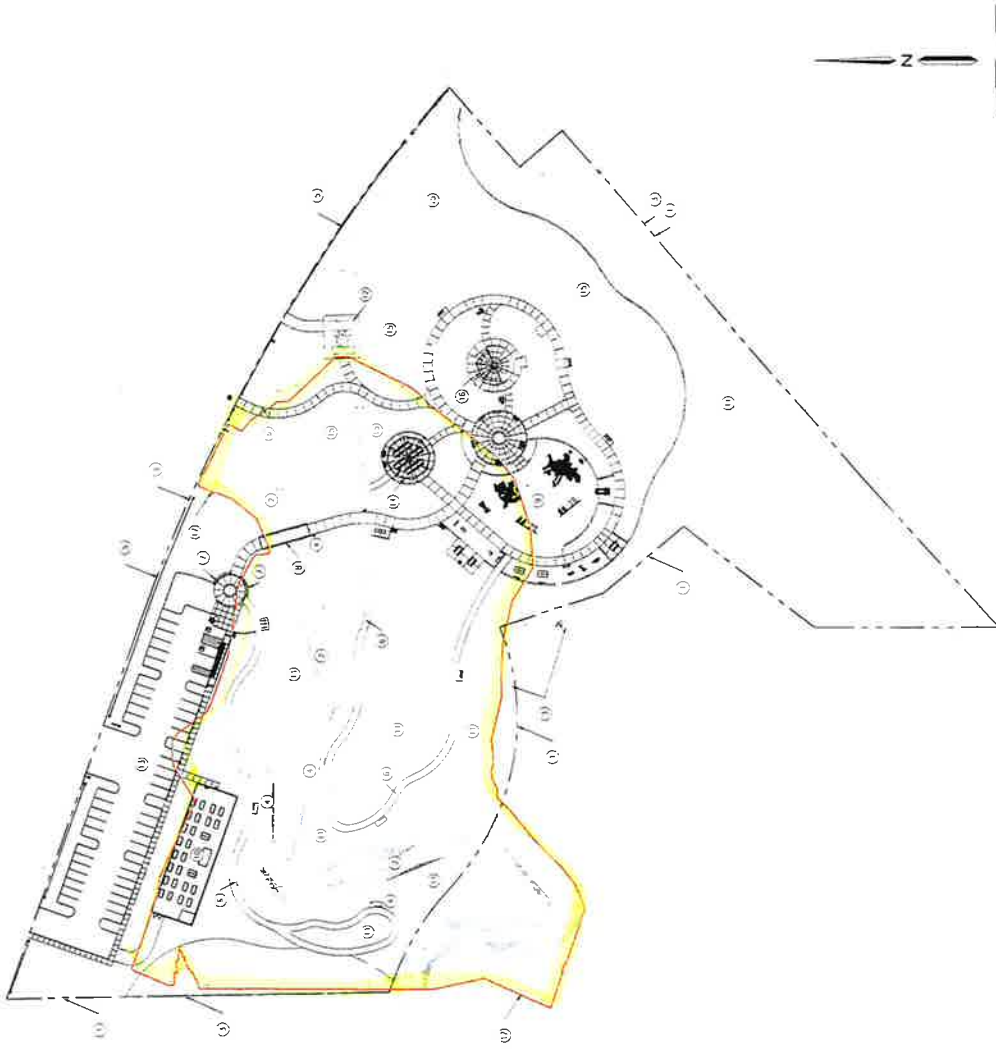
- Art component assistance has begun, and the Interpretive Signage to be placed along the creek trails has been created.
- Art components being considered are a mural on the building wall facing Watt Avenue, and collaborations with nearby schools for art. Final selections are pending.
- Materials selections for the building, shade structures and site furnishings have been completed.
- There are no habitable structures included in the park project, and in times of heavy rain, the park will be closed to the public.



# SIERRA CREEK PARK

## LEGEND

- (1) Project Boundary
- (2) Sierra Creek
- (3) Existing Fence
- (4) Informational Placards
- (5) Park Fence w/ Pilasters
- (6) Pedestrian Pathway
- (7) Art Seatwalls
- (8) Bridge
- (9) Children's Playground
- (10) Community Garden
- (11) Non-Irrigated Hydroseed
- (12) Park Restroom
- (13) Parking Lot
- (14) Picnic Area and Shade Structure
- (15) Turf Area
- (16) Performance Stage
- (17) Flood Zone Limit



## CONCEPT MASTER PLAN

1/24/2024

# NORTH HIGHLANDS RECREATION AND PARK DISTRICT

## BOARD AGENDA

To: Scott Graham, Administrator  
From: Kurtis Secor, Parks and Facilities Superintendent  
Date: February 8, 2023  
Subject: Parks/Facilities Report

### PARK MAINTENANCE UPDATE:

For the Month of January staff completed the following park and facility related tasks:

- Removed fallen leaves from all parks.
- Finished maintenance team annual performance evaluations.
- Cleaned up Bing, Elverta, and Scotland Drive. (prune bushes, vacuum leaves, edge sidewalk, remove trash)
- Installed new ADA compliant drinking fountain at Brock Park.
- Pruned trees and bushes around Planehaven and Brock Park.
- Repaired loose play structure component at Cherry Blossom Park.
- Repaired standing swing at Karl Park.
- Repaired Teeter Totter at Freedom Park.
- Four maintenance staff attended a CPRS District 2 Parks Forum.
- Mowed Karl, Chardonnay, and Strizek, Office complex, Ruth, Capehart and Cherry Blossom parks.
- Superintendent Secor completed registration for a CPSI course in April 2024.
- Completed smog test for three vehicles (Ford Van and two Ford Ranger trucks).
- Implemented new procedures for weekly playground inspections and documentation.
- Repaired slide at Cherry Blossom Park.
- Covered/Removed graffiti at Memorial, Larchmont and Cherry Blossom Parks.
- Enrolled 3 Team members in Hazmat First Responder training through Safetyunlimited.com
- Installed three new guards for message board at office complex.

### FACILITY MAINTENANCE UPDATE:

- Replaced air filter in all HVAC units.
- Repaired drinking fountain inside Capehart Gym.
- Replaced back panel for Pelican wireless thermostat in CC.
- Repaired lights at Capehart Gym.
- Installed new digital clock at Capehart Gym.
- Installed new faucet for Something Extra Preschool.
- Installed new lights in the kitchen in the Community Center.
- Patched and painted walls in the Community Center. Staff found small holes and lots of scuff marks on walls.

- Revised and implemented new monthly building inspections for Recreation Center, Office, Community Center and Capehart complex.
- Installed new breaker and heat strips for HVAC in the Recreation Center.
- Replaced a broken toilet seat in the women’s bathroom in the Community Center.

INCIDENT/ACCIDENT REPORT UPDATE:

- On two separate days in January, staff found all toilets in the bathrooms at Freedom Park clogged and sewage leaking out of the cleanout behind the building. After the first incident the plumber was able to snake the line, finding a significant amount of debris. The second incident involved more serious debris blocking the line. The plumber had to use Hydro Jet to clear the whole line.
- On January 17 staff discovered campers in the Brock Park parking lot. Staff made two calls to the Sacramento Sheriff’s non-emergency line two days prior with no response. Superintendent Secor FEC and the campers were cleared out of the parking lot the night of the January 17.
- On January 11 Staff found hundreds of dumped needles in the parking lot of Brock Park. We cleaned up all needles using appropriate safety protocols and protective equipment. We also placed approved boxes for disposal in all District vehicles and informed FEC of the situation.
- On January 9 there was an incident where an unknown subject vandalized our digital sign board outside the office complex. Talking to some of our neighbors that same night some other businesses were tagged and had windows broken. We called the Sheriffs non-emergency line and reported the incident. They indicated they were already working on the matter.

PARK AND FACILITIES PROJECT PHOTOS:

Memorial Graffiti



Cherry Blossom Slide Repair



Capehart Outside Lights



Capehart Digital Clock



Freedom Bathroom Hydro



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:** 2024-01-01 to 2024-01-29

**Summary of enforcement actions**

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

# NORTH HIGHLANDS RECREATION AND PARK DISTRICT

## BOARD AGENDA

TO: Scott Graham, Administrator  
FROM: Rachel Robertson, Recreation Superintendent  
DATE: February 8, 2024  
SUBJECT: Recreation Division Report

### Toddler/Youth/Teen Programs

- Winter Break Camp was held at Capehart Gymnasium from January 2 to 5. Participants enjoyed a week of "Smores and the Great Outdoors" and enjoyed two special guest visits! The Girl Scouts visited and lead some activities and then participants got up close to different reptiles! Camp ended the week with a large campout with tents, sleeping bags, a smores bar, campfire stories and DIY lanterns! 35 participants (20 spots sponsored by CJUSD, 15 paid).
- Arts & Aircrafts, our new toddler program in partnership with the Aerospace Museum happened on January 13 and 27. Each class participant baked, created and learned something new about "Things that Fly" or "Take off into Space". 10 participants (5 sponsored by TRUSD, 5 paid).
- Youth Cooking: Whiskin' Up Winter (session 2) was held in January. Participants made a winter themed charcuterie board with cheese penguins, polar bear cookies, cucumber snowmen, and salami snowflakes. 14 participants (10 sponsored by TRUSD, 4 paid).
- NEW - Teen Cooking: Tik Tok Cooking Trends for Teen (session 2) was held in January. Participants made sushi wraps and DIY boba. 10 participants (10 sponsored by TRUSD).
- Youth Basketball Open Gym ended in mid-January. We averaged 8 participants.
- Pee Wee Basketball, an introductory to the fundamentals of basketball started in mid-January. 13 participants.
- NEW - Mid-Week Mindbuilders, a program in collaboration with TRUSD and FC Joyce Elementary started in mid-January. This month, the weekly theme was learning about famous artists and creating art portfolios.
- NEW - Youth Jazz & Hip Hop led by former Radio Disney dancer Stacie Ford (contractor). Stacie leads participants through learning new steps, forms, and techniques for jazz and hip hop. 16 participants. (10 TRUSD, 6 paid).
- NEW - Teen Jazz & Hip Hop led by former Radio Disney dancer Stacie Ford (contractor). Stacie leads participants through learning new steps, forms, and techniques for jazz and hip hop. (10 TRUSD, 2 paid).
- NEW - Self-Esteem for Adolescent Girls is offered by licensed Marriage and Family Therapist Rhonda Calvin (contractor). The focus is to provide a safe and supportive environment for teen girls to express themselves with their peers, and learn techniques to help improve self-esteem. 4 participants.
- NEW - Teen Nerf Nites is a bi-weekly program provides teens a chance to meet new friends. Led by staff, teens compete against each other in various nerf gun competitions. Pizza is provided for dinner, and all nerf equipment is provided for participants. 14 participants (10 TRUSD, 4 paid).

### Dragon's Den Before and After School Program

- This month's bulletin highlighted the Martin Luther King Jr. Holiday and each child wrote their dream on a hand that was displayed on the bulletin board.
- SMUD visited Dragon's Den on January 17 and showed our kids how electricity flows and they were able to create their own short circuit. At the end of the visit, each child got a goodie bag.
- On January 29 we had another special guest, Martucci Music. They brought out multiple instruments for the kids to engage with and explore.

- Staff created a reading zone for participants to provide a cozy and quiet place that encourages our kids to read.

### Adult Programs

- Adult Volleyball League continued its season and will end in early February.
- NEW - Adult Hip Hop Cardio (session 1), led by former Radio Disney dancer Stacie Ford. Stacie offers a 45-minute cardio focused dance session with a mix of classic and hip-hop music. 4 participants.
- NEW - Adult Pickleball is a new weekly offering for players of all skill levels. All equipment is provided for participants to compete against each other to learn the game, practice their skills, and get active. Open for all adult ages, but we focused on offering a timeslot compatible with our senior participants, as they have asked for more physical activity type programming. Per their request, we have decided to offer monthly sessions beginning in the Spring. 7 participants.

### Senior Programs

#### Bingo

- Bingo averaged about 22 participants.

#### Harvesttime

- Harvesttime averaged 21 participants.

#### Senior Movies

- The January movie was Sully.
- Senior movie had 7 participants.

### Rentals

- Capehart Gym: 13 (10 NR, 3 R)
- Community Center: 1 (0 NR, 1 R)
- Freedom Park: *not in season*
- Recreation Center: 4 (4 NR, 0 R)
- Ridgepoint Gym: 12 (9 NR, 3 R)
- Birthday Parties: 0 (0 NR, 0 R)

### Scholarships

- 1 scholarship application for the month of January.
- \$4,255.00 was allocated for FY 2023-24.
  - \$4,105.00 remains in the account.
- Staff continues to market the opportunity through the Recreation Guide, the sign board, social media, on the gym bulletin board, website, and at resource fairs.

### Marketing

- The monthly January newsletter went out on 1/2.
  - 10 new subscribers
  - 27,597 site views
- Staff finalized details for Spring programs and events to launch 2/1.

### Community Resources

- Sacramento County held a Vaccine Clinic on 1/9.
- CPAC held their board meeting 1/23.
- Supervisor Frost held a roundtable meeting with local community leaders and business owners 1/29.



- Staff members Scott, Rachel and Kayla attended the meeting.

#### Sponsorship

NHRPD received our third sponsorship for 2023-2024 from California Mentor. California Mentor is a gold sponsor (\$1,000 monetary donation) which includes being listed as a sponsor at all major events, featured on our District website, presented a plaque from the Board of Directors, free vendor space at major events and a banner displayed at our facility.

Thank you, California Mentor!

#### Miscellaneous Updates

- Kayla, Chris, and Site Coordinator Sarah Mayberry attended Rec Cloud which was a 1-day workshop catered to early management staff up to supervisors. The workshop was on 1/31 in Elk Grove.
- Staff replaced expired AED pads in the Community Center, Recreation Center, and Capehart Gymnasium.

Dragon's Den



Winter Break Camp



## Youth Cooking



## Arts & Aircrafts



## California Mentor

# California MENTOR

# NORTH HIGHLANDS RECREATION AND PARK DISTRICT

## BOARD MEETING MINUTES

### REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: January 11, 2024

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

Members Absent:

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

Evonne Luu, Recreation Specialist

Guests Present:

#### **CALL MEETING TO ORDER:**

Chairperson Harding 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 Administrator Scott Graham with questions and comments from the Board:

- Scott stated that he has a follow-up from the December 2023 Board meeting. The All Star Tournaments lease extension has been accepted with the revised proposals for another five (5) years.
- Scott stated that the application process for the Park Superintendent is now closed. He stated that seventeen people had applied and interviews will be next week. Scott stated that he is hoping to have someone in place by February 1<sup>st</sup>.
- Scott stated that he attended a virtual workshop, and the district is not eligible for CPRS and National Parks System Grant.
- Scott reported on the all-staff monthly meeting regarding the Master Plan.

##### Oral Report by Interim Park Superintendent Kurtis Secor presented park division report with questions and comments from the Board:

- Kurtis reported on the new HVAC unit.
- Kurtis stated that the maintenance team had a safe driving class on December 14<sup>th</sup>.

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

- Rachel wanted to officially recognize all the different organizations that supported our events:

**Holiday Extravaganza**

- Lou's Burgers for serving two hundred free meals to the Community.
- New Brew for serving Hot Chocolate
- Home Depot and Snowy Pines for donating trees to our Forest of Lights attraction.
- Bel-Air on Walerga for donating three hundred holiday shaped cookies.
- Downtown Sacramento, Imaginarium 360 and Crystal Harding for the Gingerbread House prizes.
- Bay Alarms for their monetary donations.

**Breakfast Santa**

- Starbucks Elkhorn location for donating fifty servings of coffee, cups, and creamer.
- East Sacramento Rotary for donation over one hundred items to our market and wrapping presents.
- Foothill-Highlands Rotary for volunteering to help cook and serve breakfast.
- Parks Department for building a photo op sleigh for pictures with Santa.
- Board Members Crystal and Beau for helping with the breakfast.

**Rockin' Around North Highlands**

- Sheriffs Activity League and Sacramento Metro Fire for donating gifts to the event.
  - CHP
  - Parks Department for your support in building the sleigh and driving Santa.
  - Raising Canes for donating two hundred free kid meal tickets.
  - Grocery Outlet for donating one thousand candy canes.
  - Foothill-Highlands Rotary.
- Rachel stated that she wanted to recognize our winner for our North Highlands Narrative Award – CCAA PTO.

**CORRESPONDENCE:**

Administrator Graham stated that the district received another letter from LAFCo regarding the Special District selection committee this is an action item under new business.

**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

Budget, Finance & Audit Member Cummings reported on the FY2022/2023 District Audit year ended June 30, 2023, the auditor stated that the district audit had no findings except for one transaction that was received after the County cut off for posting deposits. The transaction should have been moved into the following year.

Chairperson Harding wanted to publicly knowledge Terri, she has come up with a system where she is saving files and putting them in folders for upcoming audits. She stated that we would not have a clean audit if it was not for you.

**CONSENT CALENDAR**

1/1/24

Motion by Board Member McVay, seconded by Board Member Williams, to approve the Minutes of the Regular Meeting of December 14, 2023, with the correction share by Board Member McVay, and

payment of the bills for the General Fund and CFD for the month of December 2023 with comments from the Board.

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

**UNFINISHED BUSINESS**

None

**NEW BUSINESS**

- A. Appointment of Board Committees for 2024 Calendar Year  
Chairperson Harding appointed Board Members to their new Committees.

**Budget, Finance & Audit:** Chairperson Veya Cummings; Members Patrick Williams  
**Facility Development:** Chairperson Beau Reynolds; Member Joanna McVay  
**Personnel and Policy:** Chairperson Joanna McVay; Member Beau Reynolds  
**Programs, Fees, and Charges:** Chairperson Patrick Williams; Member Veya Cummings

- B. District Audit Year-Ended June 30, 2023

1/2/24

Motion by Board Member McVay, seconded by Board Member Cummings, that the Board of Directors approve the Audit for Year-Ending 2023 as the Final Audit.

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

- C. Sacramento LAFCo – Election of Special District Representative to Sacramento LAFCo – Second Extension time  
Administrator Graham went over the correspondence from Sacramento LAFCo.

1/3/24

Motion by Board Member Williams made a motion to nominate Board Member McVay for Sacramento LAFCo Special District commissioner, Board Member McVay seconded.

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

1/4/24

Motion by Board Member Reynolds, seconded by Board Member Cummings, that the Board of Directors approve of LAFCo distributing electronic ballots to districts in the future and to receive its ballot via email and submit its vote electronically (via fax, email, or scanned ballot).

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

D. Approval of Master Plan

Administrator Graham went over the Final Draft of the Master Plan with Board question and comments.

1/5/24

Motion by Board Member Reynolds, seconded by Board Member Cummings, that the Board of Directors approve the North Highlands Park Master Plan Final Draft.

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

E. Mid-Year District and Budget Report and approval of Resolution #629 and #630 – Mid-Year Budget Transfer Request

Administrator Graham went over the Mid-Year District and Budget Report for Resolution #629 and Resolution #630 – Mid-Year Transfer Request for twenty-three thousand one hundred and forty-nine dollars with Board questions and comments:

- Administration - \$10,022
  - Retirement
  - Workers Compensation
  - EDD
  - Office Supplies
  - Food Supplies
- Recreation – \$5,127
  - FT/Salary
  - Retirement
  - OASDI
- Maintenance - \$8,000
  - Construction Equipment Service
  - Custodial Supplies
- Cherry Blossom -1,154.75
  - Workers Compensation

1/6/24

Motion by Board Member Cummings, seconded by Board Member, to approve staff recommendation that the Board of Directors approve General Fund Resolution #629 in the amount of \$21,994.25 and Cherry Blossom Resolution #630 in the amount of \$1,154.75 Mid-Year Budget Transfer totaling \$23,149.

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

F. Revised Deal Points: District Administrator Emeritus

Administrator Graham went for his report regarding revised deal points for keeping the District Administrator Emeritus position from January 1<sup>st</sup> through June 30<sup>th</sup>, 2024.

1/7/24

Motion by Board Member McVay, seconded by Board Member Cummings, to approve the revised deal point for the position of District Administrator Emeritus.

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

**CHAIRPERSON'S REPORT:**

Chairperson Harding wanted to express gratitude too for nominating her for Chairperson position.

Chairperson Harding wanted to thank the staff for rocking it out.

Chairperson Harding wanted to remind everyone that the district is turning 79 in March and that means 80 in 2025 and to think about planning and event.

**COMMENTS FROM BOARD MEMBERS:**

Board Member McVay stated that she wanted to thank Board Member Williams for helping her get resources for one of her kids in her program who lost her dad.

Board Member McVay stated that there were once plans to create an official entry way into North Highlands and suggested making it part of the anniversary celebration.

Board Member Reynolds stated Happy New Years to everyone, Board, Staff and especially the Community.

Board Member Reynolds wanted to thank Recreation Staff for all they did for all of their holiday events.

Chairperson Harding reminded everyone Re-imagine North Watt corridor plan is happening and wanted to encourage everyone to go on to [www.reimagineorthwatt.com](http://www.reimagineorthwatt.com) and share your thoughts, suggestions and feedback.

**ADJOURNMENT**

Chairperson Harding adjourned the Regular Board Meeting at 7:52 p.m.

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

The next regular meeting of the Board of Directors will be on February 8, 2024, at 6:30 p.m. in the North Highlands Recreation Center, 6040-Watt Avenue, North Highlands, CA.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature



**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT FEBRUARY 2024**  
**(Bills paid in January 2024)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<b><u>BENEFITS</u></b>				
1210	Retirement	Voya	Jan-24	\$ 5,363.96
1230	Insurance	California Choice	Feb-24	\$ 9,978.23
1230	" " "	CoPower	Feb-24	\$ 1,026.00
1240	Workers' Comp	CAPRI	3rd Quarter	\$ -
<b>Total</b>				<b>16,368.19</b>
<b><u>SERVICES &amp; SUPPLIES</u></b>				
2029	Bus/Conf Exp	USBank	Air4N2SUN	\$ 243.96
2039	Empl Trans	Kersevan, C.	December 2023 Mileage	\$ 26.66
2039	" " "	Luu, E	December 2023 Mileage	\$ 13.89
2039	" " "	Robertson, R.	December 2023 Mileage	\$ 31.64
2039	" " "	Thayer, K.	December 2023 Mileage	\$ 56.00
2061	Membership	CPRS	Membership Kurtis	\$ 150.00
2061	" " "	CPRS	Membership Graham	\$ 150.00
2076	Office Sup	Caltronic	Copies	\$ 203.30
2076	" " "	Walkers Express	Supplies	\$ 113.95
2076	" " "	USBank	Amazone (Supplies)	\$ 134.43
2076	" " "	Walkers Express	Supplies	\$ 132.66
2112	Bldg Maint. Supplies	Home Depot	Supplies	\$ 37.66
2112	" " "	Home Depot	Supplies	\$ 20.97
2112	" " "	Home Depot	Supplies	\$ 91.56
2112	" " "	Camfil	Supplies	\$ 421.52
2112	" " "	Grainger	Supplies	\$ 234.54
2112	" " "	Home Depot	Supplies	\$ 135.28
2131	Electric Sys Service	Sac Town Electric	HVAC repairs	\$ 2,197.00
2162	Paint Supplies	Home Depot	Supplies	\$ 234.60
2191	Electric	SMUD	3548415 3244 Freedom Park	\$ 167.81
2191	" " "	SMUD	7000000346 District	\$ 2,579.14
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$ 81.91
2191	" " "	SMUD	2733018 Aztec	\$ 1,269.29
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$ 127.54
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$ 887.88
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ 8.32
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 634.44
2193	" " "	Public Works	Dump	\$ 931.00
2195	Sewage	Sac Utilities	2802 Perrin	\$ 200.11
2195	" " "	Sac Utilities	3843 Bainbridge	\$ -
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$ 113.70
2195	Sewage	Sac Utilities	3929 Karl Dr.	\$ 113.70
2195	" " "	Sac Utilities	6040 Watt	\$ -
2195	" " "	Sac Utilities	7916 Aztec	\$ -
2197	Tele & Teleg	Comcast	Service - Shop	\$ 106.68
2197	" " "	Comcast	Service - District	\$ 543.29
2197	" " "	Telepacific	Service	\$ 924.32

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT FEBRUARY 2024**  
**(Bills paid in January 2024)**

<b><u>CODE</u></b>	<b><u>CLASSIF.</u></b>	<b><u>VENDOR</u></b>	<b><u>EXPLANATION</u></b>	<b><u>AMOUNT</u></b>
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	\$ 2,176.89
2198	" " "	Sac Suburban	Way, 6040 Watt,Freedom,	\$ 2,141.16
2198	" " "	CA/American	Chardonnay	\$ 310.88
2198	" " "	CA/American	Sierra	\$ 315.37
2205	Auto Maint. Serv	Smog N Tag	1998 Ford F150	\$ 78.00
2205	" " "	Smog N Tag	2008 Ford Ranger	\$ 68.00
2205	" " "	Smog N Tag	2006 Ford Ranger	\$ 68.00
2226	Expend Tools	CH Mowers	Tools	\$ 550.82
2226	" " "	CH Mowers	Tools	\$ 203.46
2226	" " "	Home Depot	Tools	\$ 43.07
2226	" " "	Grainger	Tools	\$ 21.55
2261	Office Equip Maint.	NCS Computers	Monthly Service	\$ 242.00
2275	Rents & Leases	Sac Valley Alarm	6040 Watt Service	\$ 294.36
2275	" " "	Sentry Alarm	7916	\$ 300.69
2275	" " "	DLL Financial	Copier	\$ 213.06
2275	" " "	Alhambra	Water delivery	\$ 108.93
2275	" " "	CIT - Avaya	Phone Equipment	\$ 418.26
2275	" " "	Cintas	Services	\$ 105.90
2275	" " "	Cintas	Services	\$ 105.90
2275	" " "	Sentry Alarm	7916 Aztec Monitoring	\$ 726.00
2275	" " "	Sentry Alarm	6040 Watt Monitoring	\$ 636.00
2275	" " "	Cintas	Services	\$ 105.90
2281	Shop Equip Svc	CH Mowers	Service	\$ 191.57
2292	Other Equip Sup	Fast Signs	Park Regulation Signs	\$ 1,102.46
2322	Custodial Sup	A1 Janitorial	Janitorial supplies	\$ 856.28
2322	" " "	A1 Janitorial	Janitorial supplies	\$ 259.80
			Walmart,Amazon,GroceryOutlet,Panda Express,FoodMaxx,Buckhorn (Winter Camp,DragonsDen,RANH,TeenCooking, YthCooking,StaffParty,HolidayLunch)	\$ 1,028.32
2332	Food	USBank		\$ 31.24
2444	Medical	CH Mowers	Ear Plugs	\$ 596.76
2444	" " "	USBank	Amazon,American AED (FirstAid,Batttries)	\$ 220.00
2531	Legal	Bart.,Kron.,Shan	December 2023 Service	\$ 196.24
2591	Other Prof Serv.	Cintas	Services	\$ 2,328.19
2591	" " "	Downtown Ford	2017 Ford F150 Accident	\$ 4,589.50
2591	" " "	Fulton El Camino	Nov 2023 Service	\$ 1,362.79
2591	" " "	National Fire System	6040 Watt Service	\$ 595.00
2591	" " "	ProClean	7916 Full Service Maintenance of Hood	\$ 2,700.00
2591	" " "	Tree Tech	Strizek	\$ 196.24
2591	" " "	Cintas	Services	\$ 32.00
2591	" " "	DOJ	Rec Fingerprints	\$ 1,133.77
			Adobe,GoldenHillsPest,Microsoft,Whenl Work,VlstaPrint,Streamline,T-Mobile (Programs,Service,Scheduler,Pens,Web Site,CellPhone)	\$ 257.50
2591	" " "	USBank		\$ 2,099.00
2591	" " "	O'Dell Engineering	Master Plan	\$ 196.24
2591	" " "	Sac Town Electric	HVAC repairs	
2591	" " "	Cintas	Services	

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT FEBRUARY 2024**  
**(Bills paid in January 2024)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2591	Other Prof Serv.	Trinity Heating & Cooling	Services Capehart	\$ 600.00
2591	" " "	Rapid First	Freedom Park	\$ 299.00
2851	Recreation Service	Holidaygoo	Sprint Extravaganza	\$ 746.17
2851	" " "	USBank	Meta,Amazone (RANH, Recreation)	\$ 40.90
2851	" " "	Davis, Gina	Dragon's Den	\$ 30.00
2851	" " "	Martucci, Vanessa	Dragon's Den	\$ 400.00
			Walmart,Amazon,HomeDepot,Harbor Freight, (Harvestime, WinterCamp, SrMovies,Refund,DragonsDen,RANH,TeenC ooking)	\$ 1,058.09
2852	Recreation Sup	USBank	Supplies	\$ 6.73
2852	" " "	Home Depot	Toner	\$ 341.85
2852	" " "	Walkers Express	(Bank Fees - Jan \$44.95/ Bank Analysis Fees Dec \$48.05/Active Fee Jan \$ 291.51)	\$ 384.51
2898	Other Oper Exp	NHRPD - BANK FEES	White, Maya (Parent & Tot Dance Class)	\$ 2.68
2898	" " "	Refund Processing Fee	Parking	\$ 1.75
2898	" " "	USBank	Target (RockAroundNH)	\$ 254.98
550000		USBank		\$ 46,692.51
<b>TOTAL</b>				<b>\$ 46,692.51</b>
 <b><u>FIXED ASSETS</u></b>				
4201	Building Improvement	Trinity Heating & Cooling	HVAC 2nd half 6040 Watt	\$ 19,591.00
4202	Structures	O'Dell Engineering	Sierra Creek Phase 5,8, & 11	\$ 9,579.01
<b>TOTAL</b>				<b>\$ 29,170.01</b>
 <b>Total District Salaries</b> (JANUARY 2 PAY DAY) \$ 83,440.90				
<b>Total District EDD</b> (JANUARY 2 PAY DAY) \$ 1,243.31				
<b>Total District OASDI</b> (JANUARY 2 PAY DAY) \$ 6,304.29				
				<b>\$ 90,988.50</b>
 <b>DISTRICT TOTALS</b>				 <b>\$183,219.21</b>
9429	Building Rentals	Toma, Aviata	Recreation Center Building Cancellation	\$ 360.00
9646	Rec Fees & Charges	White, Maya	Class cancellation	\$ 40.00

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BOARD MEMBER

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BOARD MEMBER

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BOARD MEMBER

	A	B	C	D	E	F	G	H	
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT</b>							
2		<b>REVENUE REPORT - JANUARY 2024</b>							
3									
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>	
5	<b>FACILITY RENTALS</b>								
6	9429	Community Center	\$55,000.00	3,175.00	0.00	18,823.95	36,176.05		
7	9429	Recreation Center	\$5,000.00	720.00	(360.00)	6,027.00	-1,027.00		
8	9429	<b>TOTAL</b>	<b>\$60,000.00</b>	<b>3,895.00</b>	<b>(360.00)</b>	<b>24,850.95</b>	<b>35,149.05</b>	<b>41%</b>	
9									
10	<b>LEASED PROPERTY</b>								
11	9690	Strizek Lease	\$0.00	2,208.46	0.00	15,459.22	-15,459.22		
12	9690	Capehart Lease - Day Care	\$0.00	3,193.00	0.00	21,027.00	-21,027.00		
13	9690	Freedom Park Lease - Softball	\$0.00	2,000.00	0.00	34,400.00	-34,400.00		
14	9690	Sierra Creek	\$0.00	0.00	0.00	5,250.00	-5,250.00		
15	9690	<b>TOTAL</b>	<b>\$132,130.00</b>	<b>7,401.46</b>	<b>0.00</b>	<b>76,136.22</b>	<b>55,993.78</b>	<b>58%</b>	
16									
17	<b>REVENUE, OTHER</b>								
18	9790	CAPRI Reim	\$0.00	0.00	0.00	0.00	0.00		
19	9790	CPRS Reim	\$0.00	0.00	0.00	0.00	0.00		
20	9790	Dragon's Den Supply Reim	\$0.00	0.00	0.00	0.00	0.00		
21	9790	Fulton El Camino Reim	\$0.00	0.00	0.00	924.61	924.61		
22	9790	NH Yth Soccer Club Team Fees	\$0.00	0.00	0.00	755.00	755.00		
23	9790	Prop 68 Reim	\$0.00	0.00	0.00	210,286.00	210,286.00		
24	9790	Per Capita Reim	\$0.00	0.00	0.00	41,603.00	41,603.00		
25	9790	Reim - Caltronics	\$0.00	0.00	0.00	150.00	-150.00		
26	9790	TRUSD REIM -Transportation	\$0.00	0.00	0.00	1,008.50	-1,008.50		
27	9790	USBank Incentive	\$0.00	0.00	0.00	485.48	-485.48		
28	9790	Xtreme MuscleTowing sold F150	\$0.00	0.00	0.00	0.00	0.00		
29			<b>\$275,745.00</b>	<b>0.00</b>	<b>0.00</b>	<b>255,212.59</b>	<b>20,532.41</b>	<b>93%</b>	
30	<b>AQUATICS</b>								
31	9646	Swim Lesson	\$8,640.00	0.00	0.00	0.00	8,640.00		
32	9646	Swim Team	\$0.00	0.00	0.00	0.00	0.00		
33		<b>TOTAL</b>	<b>\$8,640.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>	
34									
35	<b>DAY CARE PROGRAM</b>								
36	9646	Dragon's Den	\$155,520.00	28,088.25	0.00	92,040.75	63,479.25		
37	9646	Expanding Learning Camp	\$5,856.00	0.00	0.00	10,977.50	-5,121.50		
38	9646	Fall Break Camp	\$3,600.00	0.00	0.00	4,882.50	-1,282.50		
39	9646	Spring Camp (5 days)	\$5,856.00	0.00	0.00	169.00	5,687.00		
40	9646	Summer Camp (5 days)	\$35,136.00	12,126.00	0.00	20,324.00	14,812.00		
41	9646	Summer Camp (3 days)	\$3,600.00	0.00	0.00	8,367.00	-4,767.00		
42	9646	Winter Camp	\$4,656.00	2,777.50	25.00	4,207.50	448.50		
43		<b>TOTAL</b>	<b>\$214,224.00</b>	<b>42,991.75</b>	<b>25.00</b>	<b>\$140,968.25</b>	<b>73,255.75</b>	<b>66%</b>	
44									
45	<b>TODDLER PROGRAMS</b>								
46	9646	Books & Bakes for TOTS	\$220.00	0.00	0.00	240.00	-20.00		
47	9646	Princess & Pastries	\$228.00	0.00	0.00	0.00	228.00		
48	9646	Superheros & Snacks	\$228.00	0.00	0.00	323.00	-95.00		
49		<b>TOTAL</b>	<b>\$676.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$563.00</b>	<b>113.00</b>	<b>83%</b>	
50									
51	<b>SPECIAL EVENTS</b>								
52	9646	Arts and Air Crafts	\$0.00	16.00	0.00	64.00	-64.00		
53	9646	Breakfast with Santa	\$560.00	0.00	0.00	863.50	-303.50		
54	9646	Community Yard Sale	\$450.00	0.00	0.00	0.00	450.00		
55	9646	Cooking Class	\$0.00	0.00	0.00	480.00	-480.00		
56	9646	Cupid Crew Dance	\$440.00	400.00	0.00	400.00	40.00		
57	9646	Fathers Day Nerf War Meal	\$60.00	0.00	0.00	0.00	60.00		
58	9646	Fathers Day Nerf War	\$160.00	0.00	0.00	0.00	160.00		
59	9646	Flavors of Fall Carmel Apple	\$0.00	0.00	0.00	168.00	-168.00		
60	9646	Flavors of Fall Pumpkin	\$0.00	0.00	0.00	528.00	-528.00		
61	9646	Flavors of Fall Mash Potato Balls	\$0.00	0.00	0.00	96.00	-96.00		
62	9646	Forrest of Lights	\$0.00	0.00	0.00	100.00	-100.00		
63	9646	Gingerbread House	\$80.00	0.00	0.00	120.00	-40.00		
64	9646	Halloween Extrav. Vendors	\$180.00	0.00	0.00	450.00	-270.00		
65	9646	Holiday Party Vendor	\$180.00	0.00	0.00	150.00	30.00		
66	9646	Mothers Day KickBall Shirts	\$160.00	0.00	0.00	0.00	160.00		
67	9646	Mothers Day KickBall	\$160.00	0.00	0.00	0.00	160.00		
68	9646	Paint in The Park	\$0.00	0.00	0.00	25.00	-25.00		
69	9646	Spring Extra. Vendors	\$180.00	0.00	0.00	0.00	180.00		
70	9646	Summer Extrav. Vendors	\$180.00	0.00	0.00	90.00	90.00		
71	9646	Summer Sweets	\$0.00	0.00	0.00	240.00	-240.00		
72	9646	TIK TOK Cooking	\$0.00	0.00	0.00	144.00	-144.00		
73	9646	Turkey Flag Football	\$532.00	0.00	0.00	0.00	532.00		
74	9646	Whiskin Up Winter Cookie Décor	\$0.00	0.00	0.00	144.00	-144.00		
75	9646	Whiskin Up Winter Charutire	\$0.00	0.00	0.00	72.00	-72.00		
76	9646	Whiskin Up Winter Mini Pies	\$0.00	264.00	0.00	312.00	-312.00		
77		<b>TOTAL</b>	<b>\$3,322.00</b>	<b>680.00</b>	<b>0.00</b>	<b>4,446.50</b>	<b>-1,124.50</b>	<b>134%</b>	

	A	B	C	D	E	F	G	H
78	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
79	<b>CONTRACT CLASSES</b>							
80	9646	Adult Hip Hop	\$0.00	135.00	0.00	315.00	-315.00	
81	9646	Parent and TOT Dance	\$0.00	40.00	(40.00)	0.00	0.00	
82	9646	Teen Jazz & Hip Hop	\$0.00	200.00	0.00	240.00	-240.00	
83	9646	Teen Self Esteem	\$0.00	120.00	0.00	160.00	-160.00	
84	9646	Yth Jazz & Hip Hop	\$0.00	280.00	0.00	640.00	-640.00	
85		<b>TOTAL</b>	<b>\$0.00</b>	<b>775.00</b>	<b>(40.00)</b>	<b>1,355.00</b>	<b>-1,355.00</b>	<b>0%</b>
86								
87	<b>TEENS</b>							
88	9646	7/8 Grade VolleyBall League	\$1,776.00	0.00	0.00	245.00	1,531.00	
89	9646	8th/9th Grade Winter Bball	\$0.00	444.00	0.00	444.00	-444.00	
90	9646	Jr. Recreation Leader	\$440.00	0.00	0.00	0.00	440.00	
91	9646	Smash Bros Tournament	\$228.00	0.00	0.00	0.00	228.00	
92	9646	TIC TOK Cooking Trends	\$0.00	384.00	0.00	384.00	-384.00	
93	9646	Teen Camp	\$6,336.00	0.00	0.00	8,380.00	-2,044.00	
94	9646	Teen Nerf Night	\$0.00	95.00	0.00	114.00	-114.00	
95		<b>TOTAL</b>	<b>\$8,780.00</b>	<b>923.00</b>	<b>0.00</b>	<b>9,567.00</b>	<b>-787.00</b>	<b>109%</b>
96								
97	<b>GYM/PARK RENTALS</b>							
98	9646	Birthday Parties	\$2,250.00	0.00	0.00	600.00	1,650.00	
99	9646	Gym Rental-Capehart/R.P.	\$20,625.00	1,845.00	0.00	16,858.75	3,766.25	
100	9646	Park Rentals	\$10,000.00	420.00	0.00	6,380.00	3,620.00	
101		<b>TOTAL</b>	<b>\$32,875.00</b>	<b>2,265.00</b>	<b>0.00</b>	<b>23,838.75</b>	<b>9,036.25</b>	<b>73%</b>
102								
103	<b>YOUTH SPORTS</b>							
104	9646	2nd-3rd Bball -Winter	\$2,960.00	2,269.00	25.00	2,738.00	222.00	
105	9646	4th-5th Bball -Winter	\$2,960.00	1,998.00	0.00	2,812.00	148.00	
106	9646	6th-7th Bball -Winter	\$2,960.00	2,294.00	0.00	2,590.00	370.00	
107	9646	Cheer	\$624.00	468.00	0.00	520.00	104.00	
108	9646	DodgeBall	\$1,100.00	0.00	0.00	0.00	1,100.00	
109	9646	Kickball	\$1,100.00	0.00	0.00	0.00	1,100.00	
110	9646	PW Basketball	\$1,040.00	156.00	0.00	572.00	468.00	
111	9646	PW Sports	\$1,728.00	0.00	0.00	650.00	1,078.00	
112	9646	Play-Well TEK LEGOR	\$1,120.00	0.00	0.00	0.00	1,120.00	
113	9646	Skills & Drills	\$1,728.00	0.00	0.00	36.00	1,692.00	
114	9646	Sports Camp	\$1,184.00	0.00	0.00	0.00	1,184.00	
115	9646	Workshop (Misc.)	\$2,880.00	0.00	0.00	0.00	2,880.00	
116		<b>TOTAL</b>	<b>\$21,384.00</b>	<b>7,185.00</b>	<b>25.00</b>	<b>9,918.00</b>	<b>11,466.00</b>	<b>46%</b>
117								
118	<b>ADULT SPORTS</b>							
119	9646	Art Class	\$400.00	0.00	0.00	0.00	400.00	
120	9646	Coed Kickball	\$760.00	0.00	0.00	0.00	760.00	
121	9646	Coed VolleyBall	\$3,040.00	0.00	0.00	1,520.00	1,520.00	
122	9646	Cornhole	\$100.00	0.00	0.00	20.00	80.00	
123	9646	Pickle Ball	\$0.00	69.00	0.00	79.00	-79.00	
124		<b>TOTAL</b>	<b>\$4,300.00</b>	<b>69.00</b>	<b>0.00</b>	<b>1,619.00</b>	<b>2,681.00</b>	<b>38%</b>
125								
126	<b>SENIORS</b>							
127	9646	Field Trips	\$630.00	0.00	0.00	210.00	420.00	
128	9646	Paint Class	\$600.00	0.00	0.00	0.00	600.00	
129		<b>TOTAL</b>	<b>\$1,230.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$210.00</b>	<b>1,020.00</b>	<b>17%</b>
130								
131	<b>TAXES</b>							
132	9101	Prop Tax - Secured	\$1,700,000.00	963,471.10	(3477.86)	959,993.24	740,006.76	
133	9102	Prop Tax - Unsec	\$57,000.00	62,807.92	0.00	62,807.92	-5,807.92	
134	9103	Supp Prop Tax	\$55,000.00	16,020.46	(682.25)	15,338.21	39,661.79	
135	9104	Prop Tax Sec Delinquent	\$10,000.00	0.00	0.00	13,864.44	-3,864.44	
136	9105	Prop Tax Supp Delinquent	\$3,700.00	0.00	0.00	4,604.25	-904.25	
137	9106	Prop tax Unitary	\$11,400.00	6,816.49	(9.21)	6,807.28	4,592.72	
138	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
139	9130	Prop Tax - Prior Unsec	\$800.00	398.96	0.00	398.96	401.04	
140	9140	Prop Tax - Pently	\$700.00	151.80	0.00	151.80	548.20	
141	9196	RDA Residual	\$7,100.00	0.00	0.00	259.17	6,840.83	
142	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
143		<b>TOTAL</b>	<b>\$1,845,700.00</b>	<b>1,049,666.73</b>	<b>(4169.32)</b>	<b>1,064,225.27</b>	<b>781,474.73</b>	<b>58%</b>
144								
145	<b>INTEREST INCOME</b>							
146	9410	Interest Income	\$18,100.00	14,950.00	0.00	14,950.00	3,150.00	
147		<b>TOTAL</b>	<b>\$18,100.00</b>	<b>14,950.00</b>	<b>0.00</b>	<b>14,950.00</b>	<b>3,150.00</b>	<b>83%</b>
148								
149	<b>USE OF MONEY/PROPERTY</b>							
150	9522	Homeowner Prop Tax	\$13,000.00	6,356.69	0.00	6,356.69	6,643.31	
151		<b>TOTAL</b>	<b>\$13,000.00</b>	<b>6,356.69</b>	<b>0.00</b>	<b>6,356.69</b>	<b>6,643.31</b>	<b>49%</b>
152								
153								
154								

	A	B	C	D	E	F	G	H
155	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
156		<b>IN LIEU TAX</b>						
157	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
158		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
159								
160		<b>MISC. Revenue</b>						
161	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
162		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
163								
164		<b>AID TO LOCAL GOVERNMENT</b>						
165	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
166		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
167								
168		<b>REDEVELOPMENT FUNDS</b>						
169	9533	Redevelopment Passthru	\$11,500.00	0.00	0.00	191.75	11,308.25	
170		<b>TOTAL</b>	<b>\$11,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>191.75</b>	<b>11,308.25</b>	<b>2%</b>
171								
172		<b>FISCAL RELIEF FOR SPECIAL DISTRICT</b>						
173	9595	Fiscal Relief for Special District	\$0.00	0.00	0.00	0.00	0.00	
174		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
175								
176		<b>STATE AID</b>						
177	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
178		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
179								
180	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
181	9429	Building Rental	\$60,000	3,895.00	(360.00)	24,850.95	35,149.05	41%
182	9646	Rec Fees & Charges	\$295,431	54,888.75	50.00	191,905.50	103,525.50	65%
183	9100	Taxes	\$1,845,700	1,049,666.73	(4169.32)	1,064,225.27	781,474.73	58%
184	9410	Interest Income	\$18,100	14,950.00	0.00	14,950.00	3,150.00	83%
185	9522	Homeowner Prop Tax	\$13,000	6,356.69	0.00	6,356.69	6,643.31	49%
186	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
187	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
188	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
189	9533	Redevelopmnet Funds	\$11,500	0.00	0.00	191.75	11,308.25	0%
190	9595	Fiscal Relief for Special Dist.	\$0	0.00	0.00	0.00	0.00	0%
191	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
192	9690	Lease Property	\$132,130	7,401.46	0.00	76,136.22	55,993.78	58%
193	9790	Revenue Other	\$275,745	0.00	0.00	255,212.59	20,532.41	93%
194		<b>TOTAL</b>	<b>\$2,651,606</b>	<b>1,137,158.63</b>	<b>-4,479.32</b>	<b>1,633,828.97</b>	<b>1,017,777.03</b>	<b>62%</b>
195								
196		<b>GENERAL RESERVED FUND</b>	<b>\$0</b>					
197		<b>CARRY OVER</b>	<b>\$572,859</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
198								
199		<b>TOTAL BUDGET</b>	<b>\$3,224,465</b>	<b>1,137,158.63</b>	<b>-4,479.32</b>	<b>\$1,633,829</b>	<b>1,590,636.03</b>	<b>51%</b>
200								
201		Scholarship		0.00				
202		Donations/Sponsorship		1204.00				
203		ADA		0.00				
204		Field Deposit - Brock Park		0.00				
205		Field Deposit - Softball Complex		0.00				
206		Field Deposit - Capehart		0.00				
207		Bldg Deposit		2000.00	0.00			
208		Bldg Guards		420.00				
209				<b>3624.00</b>				
210								
211	2191	SMUD Reim - Something Extra		390.00				
212	2192	PG&E Reim - Something Extra		20.00				
213	2193	Republic Serv. Reim - Something		100.00				
214	2195	Sewage Reim - Something Extra		240.00				
215	2198	Water Reim - Something Extra		110.00				
216				<b>860.00</b>				
217								
218		<b>Total Revenue</b>		<b>1,141,642.63</b>				
219								
220								
221		Scholarship	\$0.00	0.00	(75.00)	12,641.91	-12,641.91	
222		Donations/Sponsorship	\$0.00	1,204.00	0.00	1,889.25	-1,889.25	
223		District ADA Account	\$0.00	0.00	0.00	0.00	0.00	
224		055000000	\$0.00	2,420.00	(1337.53)	21,998.48	-21,998.48	
225		Contingency	\$150,000.00	21,994.25	0.00	21,994.25	128,005.75	
226		Park Dedication Acct 088L	\$0.00	7,756.00	0.00	808,240.44	-808,240.44	
227		Park Fees 346I	\$0.00	54,291.00	0.00	1,436,471.43	-1,436,471.43	
228		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	<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT</b>						
2	<b>EXPENDITURE REPORT - JANUARY 2024</b>						
3							
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTHS</b>	<b>EXPENDED</b>	<b>BALANCE</b>	<b>% EXPEND</b>
5	<b>ADMINISTRATION</b>						
6	<b>SALARIES &amp; BENEFITS</b>						
7	1110	Administrator-Scott	143,469	11,601.38	56,332.77	87,136.23	39%
8	1110	Administrator - Larry	53,519	1,594.56	66,614.23	-13,095.23	124%
9	1110	Administrative Srv. Mngr.	83,748	6,445.24	48,319.30	35,428.70	58%
10	1122	Board of Directors	8,925	635.00	4,100.00	4,825.00	46%
11		Sub-Total	289,661	20,276.18	175,366.30	114,294.70	61%
12	1210	Retirement	24,745	1,443.73	13,032.36	11,712.64	53%
13	1220	OASDI	22,159	1,510.77	13,307.36	8,851.64	60%
14	1230	Insurance	33,755	1,525.15	10,676.05	23,078.95	32%
15	1240	Worker's Comp.	3,393	0.00	2,833.25	559.50	84%
16	1250	Unemployment	980	240.64	240.64	739.36	25%
17		Sub-Total	85,032	4,720.29	40,089.66	44,942.09	47%
18		<b>TOTAL</b>	<b>374,693</b>	<b>24,996.47</b>	<b>215,455.96</b>	<b>159,237.79</b>	<b>58%</b>
19							
20	<b>SERVICES &amp; SUPPLIES</b>						
21	2005	Ad/Leg	1,600	0.00	469.38	1,130.62	29%
22	2022	Bks/Subs	150	0.00	150.74	-0.74	100%
23	2029	Bus Conf Exp	10,000	243.96	1,762.92	8,237.08	18%
24	2035	Educ/Trng	5,000	0.00	20.00	4,980.00	0%
25	2039	Empl Trans	2,000	0.00	0.00	2,000.00	0%
26	2051	Insurance	134,786	0.00	134,786.00	0.00	100%
27	2061	Memberships	13,000	150.00	12,142.00	858.00	93%
28	2076	Office Sups	11,700	530.74	8,836.90	2,863.10	76%
29	2081	Postage	2,750	0.00	2,060.61	689.39	75%
30	2085	Printing	700	0.00	574.02	125.98	82%
31	2197	Tele & Teleg	16,000	1,467.61	9,905.38	6,094.62	62%
32	2261	Office Equip Mtn	9,000	242.00	5,029.14	3,970.86	56%
33	2275	Rents & Leases	9,484	631.32	6,531.76	2,952.24	69%
34	2332	Food Sups	2,700	432.60	1,558.84	1,141.16	58%
35	2444	Medical Supplies	500	228.88	328.55	171.45	66%
36	2505	Actg Svcs	32,850	0.00	14,450.00	18,400.00	44%
37	2531	Legal Svcs	10,000	220.00	4,493.11	5,506.89	45%
38	2591	Other Prof Svcs	32,603	551.49	26,376.47	6,226.53	81%
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	388.94	3,205.06	3,294.94	49%
43		<b>TOTAL</b>	<b>301,323</b>	<b>5,087.54</b>	<b>232,680.88</b>	<b>68,642.12</b>	<b>77%</b>
44							
45							
46	4202	Struct & Imp	353,624	9,579.01	157,341.35	196,282.65	44%
47	4303	Office Equipment	0	0.00	0.00	0	0%
48		<b>TOTAL</b>	<b>353,624</b>	<b>9579.01</b>	<b>157,341.35</b>	<b>196,282.65</b>	<b>44%</b>
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	A	B	C	D	E	F	G
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent- Rachel	86,400	6,649.24	39,336.64	47,063.36	46%
62	1110	Supervisor-Kayla	71,555	5,648.62	43,405.74	28,149.26	61%
63	1110	Rec. Coordinator - Chris	57,527	4,328.62	30,937.70	26,589.30	54%
64	1110	Rec Specialist - Luu	54,336	4,182.76	31,350.70	22,985.30	58%
65	1122	Part Time	218,875	10,252.46	100,224.72	118,650.28	46%
66	1122	Part Time Ases	0	0.00	0.00	0.00	0%
67		Sub-Total	488,693	31,061.70	245,255.50	243,437.50	50%
68	1210	Retirement	21,585	1,664.74	12,432.88	9,152.12	58%
69	1220	OASDI	37,385	2,348.38	18,665.42	18,719.58	50%
70	1230	Insurance	28,726	2,279.14	15,953.98	12,772.02	56%
71	1240	Worker's Comp	7,594	0.00	5,933.75	1,660.00	78%
72	1250	Unemployment	8,641	491.23	1,152.07	7,488.93	13%
73		Sub-Total	103,930	6,783.49	54,138.10	49,791.65	52%
74		TOTAL	592,624	37,845.19	299,393.60	293,230.15	51%
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	472.00	2,028.00	19%
81	2039	Empl Trans	2,000	128.19	749.34	1,250.66	37%
82	2061	Memberships	700	0.00	440.00	260.00	63%
83	2065	Film Svcs	0	0.00	0.00	0.00	0%
84	2076	Office Svcs	2,500	53.60	521.17	1,978.83	21%
85	2081	Postage	25,000	0.00	12,951.10	12,048.90	52%
86	2085	Printing	4,000	0.00	1,289.11	2,710.89	32%
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	930.12	2,069.88	31%
90	2332	Food	6,800	595.72	4,201.24	2,598.76	62%
91	2444	Med Svcs	1,000	267.88	501.73	498.27	50%
92	2591	Other Prof Svcs	5,000	602.78	3,996.67	1,003.33	80%
93	2851	Rec Svcs	20,000	1,217.07	12,497.44	7,502.56	62%
94	2852	Rec Svcs	18,000	1,406.67	8,763.27	9,236.73	49%
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	4,271.91	49,245.44	51,254.56	49%
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%
101							
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	A	B	C	D	E	F	G
115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	MAINTENANCE						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Scott/Kurtis	98,820	6,263.38	38,916.41	59,903.59	39%
119	1110	Supervisor - Sergio	78,216	6,019.70	45,127.75	33,088.25	58%
120	1110	Superviosr - Kurtis/Shey	72,485	7,455.59	32,023.59	40,461.41	44%
121	1110	Mtnc Worker II - Steve	56,065	3,756.06	28,856.93	27,208.07	51%
122	1110	Mtnc Wkr-Eric/Shey	51,396	15,915.03	29,654.59	21,741.41	58%
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	28,256.20	20,715.80	58%
125	1110	Mtnc Wkr-Simmons	51,396	3,846.46	28,755.01	22,640.99	56%
126	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
127	1122	Weekday & Weekend Bldg Monitor	31,824	-14,893.62	18,892.63	12,931.37	59%
128		<b>Sub-Total</b>	<b>503,003</b>	<b>\$ 32,132.76</b>	<b>250,483.11</b>	<b>252,519.89</b>	<b>50%</b>
129	1210	Retirement	37,694	2,255.49	17,548.54	20,145.46	47%
130	1220	OASDI	38,480	2,445.14	18,854.39	19,625.61	49%
131	1230	Insurance	123,717	7,199.94	50,656.08	73,060.92	41%
132	1240	Worker's Comp.	44,653	0.00	33,778.25	10,874.50	76%
133	1250	Unemployment	2,205	511.44	561.50	1,643.50	25%
134		<b>Sub-Total</b>	<b>246,749</b>	<b>12,412.01</b>	<b>121,398.76</b>	<b>125,349.99</b>	<b>49%</b>
135		<b>TOTAL</b>	<b>749,752</b>	<b>44,544.77</b>	<b>371,881.87</b>	<b>377,869.88</b>	<b>50%</b>
136	SERVICES & SUPPLIES						
137	2029	Bus & Conf. Exp.	2,500	0.00	742.26	1,757.74	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	150.00	150.00	300.00	33%
141	2076	Office Sups	1,000	0.00	739.54	260.46	74%
142	2104	Agri/Hort	2,000	0.00	86.11	1,913.89	4%
143	2111	Bldg Mtnc Svc	2,500	0.00	968.78	1,531.22	39%
144	2112	Bldg Mtnc Sups	7,500	941.53	3,742.47	3,757.53	50%
145	2122	Chem Sups	2,500	0.00	0.00	2,500.00	0%
146	2131	Elec Sys SVC	4,000	2,197.00	4,050.00	-50.00	101%
147	2132	Elec Sys Sup	1,000	0.00	287.93	712.07	29%
148	2142	Land Imp Sup	20,000	0.00	12,536.44	7,463.56	63%
149	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
150	2162	Paint Sups	1,000	234.60	605.37	394.63	61%
151	2168	Plumbing Sups	8,000	0.00	1,046.50	6,953.50	13%
152	2191	Electricity	40,000	4,604.35	28,635.29	11,364.71	72%
153	2192	Natural Gas	5,000	107.54	1,356.50	3,643.50	27%
154	2193	Refuse	10,000	1,465.44	6,880.03	3,119.97	69%
155	2195	Sewage	5,000	187.51	3,266.14	1,733.86	65%
156	2197	Tele/Teleg	3,000	106.68	667.38	2,332.62	22%
157	2198	Water	100,000	4,834.30	84,985.24	15,014.76	85%
158	2205	Auto Mtnc Svc	12,000	214.00	7,472.46	4,527.54	62%
159	2206	Auto Mtnc Sup	0	0.00	0.00	0.00	0%
160	2211	Constr Equip Svc	9,500	0.00	7,055.35	2,444.65	74%
161	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
162	2226	Expend Tools	4,000	818.90	3,404.83	595.17	85%
163	2236	Fuels & Lubes	16,000	0.00	1,735.00	14,265.00	11%
164	2275	Rents & Leases	17,000	2,383.68	7,771.82	9,228.18	46%
165	2281	Shop Equip Svc	1,200	191.57	559.05	640.95	47%
166	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
167	2292	Other Equip	10,000	1,102.46	4,900.75	5,099.25	49%
168	2314	Clothing	4,000	0.00	2,036.51	1,963.49	51%
169	2321	Cust Svc	0	0.00	0.00	0.00	0%
170							
171							

	A	B	C	D	E	F	G
172	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
173	2322	Cust Sup	17,000	1,116.08	11,224.59	5,775.41	66%
174	2444	Medical Sup	300	131.24	317.69	-17.69	106%
175	2591	Other Prof Svc	85,000	15,431.20	18,460.62	66,539.38	22%
176	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
177		<b>TOTAL</b>	<b>392,200</b>	<b>36,218.08</b>	<b>215,684.65</b>	<b>176,515.35</b>	<b>55%</b>
178							
179							
180	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
181	FIXED ASSETS						
182	4201	Building Improvement	40,000	19,591.00	42,491.00	-2,491.00	106%
183	4202	Structures & Imp	40,000	0.00	1,026.65	38,973.35	3%
184	4303	Other Equip	45,000	0.00	0.00	45,000.00	0%
185			<b>125,000</b>	<b>19,591.00</b>	<b>43,517.65</b>	<b>81,482</b>	<b>35%</b>
186							
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	A	B	C	D	E	F	G
229	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
230		<b>DISTRICT TOTALS</b>					
231		<b>SALARIES &amp; BENEFITS</b>					
232	1110	FULL TIME SALARIES	1,021,733	87,476.80	547,887.56	473,845.44	54%
233	1122	PART TIME SALARIES	259,624	-4,006.16	123,217.35	136,406.65	47%
234	1210	RETIREMENT	84,024	5,363.96	43,013.78	41,010.22	51%
235	1220	OASDI	98,024	6,304.29	50,827.17	47,196.83	52%
236	1230	INSURANCE	186,198	11,004.23	77,286.11	108,911.89	42%
237	1240	WORKER'S COMP	55,639	0.00	42,545.25	13,094.00	76%
238	1250	UNEMPLOYMENT	11,826	1,243.31	1,954.21	9,871.79	17%
239	1000	<b>SALARIES/BENEFITS</b>	<b>1,717,068</b>	<b>107,386.43</b>	<b>886,731.43</b>	<b>830,336.82</b>	<b>52%</b>
240							
241		<b>SERVICES &amp; SUPPLIES</b>					
242	2005	AD/LEGAL NOTICE	1,600	0.00	469.38	1,130.62	29%
243	2022	BOOKS/SUBS	150	0.00	150.74	-0.74	100%
244	2029	BUS/CONF EXP	20,500	243.96	2,505.18	17,994.82	0%
245	2035	EDUC/TRNG	8,000	0.00	492.00	7,508.00	6%
246	2039	EMPLOY TRANS	4,250	128.19	749.34	3,500.66	0%
247	2051	INSURANCE	134,786	0.00	134,786.00	0.00	100%
248	2061	MEMBERSHIPS	14,150	300.00	12,732.00	1,418.00	90%
249	2065	FILM SVC	0	0.00	0.00	0.00	0%
250	2076	OFFICE SUPS	15,200	584.34	10,097.61	5,102.39	66%
251	2081	POSTAGE	27,750	0.00	15,011.71	12,738.29	54%
252	2085	PRINTING	4,700	0.00	1,863.13	2,836.87	40%
253	2104	AGRI/HORT	2,000	0.00	86.11	1,913.89	4%
254	2111	BLDG MTNC SVC	2,500	0.00	968.78	1,531.22	39%
255	2112	BLDG MTNC SUP	7,500	941.53	3,742.47	3,757.53	50%
256	2122	CHEM SUPS	2,500	0.00	0.00	2,500.00	0%
257	2131	ELEC MTNC SVC	4,000	2,197.00	4,050.00	-50.00	101%
258	2132	ELEC MTNC SUP	1,000	0.00	287.93	712.07	29%
259	2142	LAND IMP SUP	20,000	0.00	12,536.44	7,463.56	63%
260	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
261	2162	PAINTING SUPS	1,000	234.60	605.37	394.63	61%
262	2168	PLUMBING SUPS	8,000	0.00	1,046.50	6,953.50	13%
263	2191	ELECTRICITY	40,000	4,604.35	28,635.29	11,364.71	72%
264	2192	NATURAL GAS	5,000	107.54	1,356.50	3,643.50	27%
265	2193	REFUSE	10,000	1,465.44	6,880.03	3,119.97	69%
266	2195	SEWAGE	5,000	187.51	3,266.14	1,733.86	65%
267	2197	TELE/TELEG	19,000	1,574.29	10,572.76	8,427.24	56%
268	2198	WATER	100,000	4,834.30	84,985.24	15,014.76	85%
269	2205	AUTO MTNC SVC	12,000	214.00	7,472.46	4,527.54	62%
270	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
271	2211	CONSTR EQUIP SVC	9,500	0.00	7,055.35	2,444.65	74%
272	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
273	2226	EXPEND TOOLS	4,000	818.90	3,404.83	595.17	85%
274	2236	FUELS / LUBES	16,000	0.00	1,735.00	14,265.00	11%
275	2261	OFF EQUIP MTNC	9,000	242.00	5,029.14	3,970.86	56%
276	2275	RENTS/LEASES	26,484	3,015.00	14,303.58	12,180.42	54%
277	2281	SHOP EQUIP SVCS	1,200	191.57	559.05	640.95	47%
278	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
279	2292	OTHER EQUIP SUPS	10,000	1,102.46	4,900.75	5,099.25	49%
280	2314	CLOTHING	7,000	0.00	2,966.63	4,033.37	42%
281	2321	CUST SVC	0	0.00	0.00	0.00	0%
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	A	B	C	D	E	F	G
286	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
287	2322	CUST SUP	17,000	1,116.08	11,224.59	5,775.41	66%
288	2332	FOOD SUPS	9,500	1,028.32	5,760.08	3,739.92	61%
289	2444	MED SUPS	1,800	628.00	1,147.97	652.03	64%
290	2505	ACCOUNT SVC	32,850	0.00	14,450.00	18,400.00	44%
291	2531	LEGAL SVC	10,000	220.00	4,493.11	5,506.89	45%
292	2591	OTHER PROF SVCS	122,603	16,585.47	48,833.76	73,769.24	40%
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	1,217.07	12,497.44	7,502.56	62%
296	2852	RECREATION SUP	18,000	1,406.67	8,763.27	9,236.73	49%
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	388.94	3,205.06	3,294.94	49%
300	2000	SERVICES/SUPPLIES	794,023	45,577.53	497,610.97	296,412.03	63%
301							
302	FIXED ASSETS						
303	4201	Building IIM	40,000	0.00	42,491.00	-2,491.00	0%
304	4202	STRUCT & IMP	411,624	0.00	158,368.00	253,256.00	0%
305	4303	EQUIPMENT	45,000	9,579.01	0.00	45,000.00	0%
306	4000	FIXED ASSETS	496,624	9,579.01	200,859.00	295,765	0%
307							
308							
309	1000	SALARIES & BENE	1,717,068	107,386.43	886,731.43	830,336.82	52%
310							
311	2000	SERVICES & SUPP	794,023	45,577.53	497,610.97	296,412.03	63%
312							
313	4000	FIXED ASSETS	496,624	9,579.01	200,859.00	295,765	0%
314							
315		CONTINGENCY	150,000	0.00	0.00	150,000.00	0%
316							
317		RESERVE	88,744	0.00	0.00	0.00	0%
318							
319							
320		TOTAL	3,246,459	162,542.97	1,585,201.40	1,572,514	49%
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**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**CFD BILLING REPORT FEBRUARY 2024**  
**(Bills paid in January 2024)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<b><u>BENEFITS</u></b>				
1210	Retirement	VOYA	Jan-24	\$ 316.53
1230	Insurance	CALIFORNIA CHOICE	Feb-24	\$ 933.12
1230	" " "	COPOWER	Feb-24	\$ 85.50
1240	" " "	CAPRI	3rd Quarter	\$ -
<b>Total</b>				<b>1,335.15</b>
 <b><u>SERVICES &amp; SUPPLIES</u></b>				
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 36.91
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 36.77
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ -
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 132.10
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 72.38
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 119.34
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 119.34
2226	Expend Tools	Home Depot	Tools	\$ 124.87
2292	Other Equip Supplies	Berliner	Capehart	\$ 149.03
<b>TOTAL</b>				<b>\$ 790.74</b>
 <b><u>FIXED ASSETS</u></b>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
<b>TOTAL</b>				<b>\$ -</b>
 <b>Total District Salaries</b> (JANUARY 2 PAY DAY) style="text-align: right;">\$ 5,090.62				
<b>Total District EDD</b> (JANUARY 2 PAY DAY) style="text-align: right;">\$ 81.45				
<b>Total District OASDI</b> (JANUARY 2 PAY DAY) style="text-align: right;">\$ 389.43				
				<b>\$ 5,561.50</b>
 <b>DISTRICT TOTALS</b>				 <b>\$7,687.39</b>

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BOARD MEMBER

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BOARD MEMBER

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BOARD MEMBER

	A	B	C	D	E	F	G	H
1	<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT - CHERRY BLOSSOM PARK</b>							
2	<b>REVENUE REPORT - JANUARY 2024</b>							
3								
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>
5	<b>TAXES</b>							
6	9101	Prop Tax - Secured	\$0.00	0.00	0.00	0.00	0.00	
7	9102	Prop Tax - Unsec	\$0.00	0.00	0.00	0.00	0.00	
8	9103	Supp Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
9	9104	Prop Tax Sec Delinquent	\$0.00	0.00	0.00	0.00	0.00	
10	9105	Prop Tax Supp Delinquent	\$0.00	0.00	0.00	0.00	0.00	
11	9106	Prop tax Unitary	\$0.00	0.00	0.00	0.00	0.00	
12	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
13	9130	Prop Tax - Prior Unsec	\$0.00	0.00	0.00	0.00	0.00	
14	9140	Prop Tax - Pently	\$0.00	0.00	0.00	0.00	0.00	
15	9196	RDA Residual	\$0.00	0.00	0.00	0.00	0.00	
16		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
17								
18	<b>INTEREST INCOME</b>							
19	9410	Interest Income	\$300.00	705.00	0.00	705.00	-405.00	
20		<b>TOTAL</b>	<b>\$300.00</b>	<b>705.00</b>	<b>0.00</b>	<b>705.00</b>	<b>-405.00</b>	<b>235%</b>
21								
22	<b>USE OF MONEY/PROPERTY</b>							
23	9522	Homeowner Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
24		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
25								
26	<b>IN LIEU TAX</b>							
27	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
28		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
29								
30	<b>MISC. Revenue</b>							
31	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
32		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
33								
34	<b>AID TO LOCAL GOVERNMENT</b>							
35	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
36		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
37								
38	<b>REDEVELOPMENT FUNDS</b>							
39	9533	Redevelopment funds	\$0.00	0.00	0.00	0.00	0.00	
40		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
41								
42	<b>STATE AID</b>							
43	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
44		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
45								
46	<b>SPECIAL ASSESSMENT</b>							
47	9603	Special Assessment	\$132,085.00	68,410.65	(76.63)	68,334.02	63,750.98	
48		<b>TOTAL</b>	<b>\$132,085.00</b>	<b>68,410.65</b>	<b>(76.63)</b>	<b>68,334.02</b>	<b>63,750.98</b>	<b>52%</b>
49								
50	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>
51								
52	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
53	9410	Interest Income	\$300	705.00	0.00	705.00	-405.00	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	68,410.65	(76.63)	68,334.02	63,750.98	52%
61								
62		<b>TOTAL</b>	<b>\$132,385</b>	<b>69,115.65</b>	<b>(76.63)</b>	<b>69,039.02</b>	<b>63,345.98</b>	<b>52%</b>
63								
64	<b>GENERAL RESERVED FUND</b>							
65		<b>CARRY OVER</b>	<b>\$52,643</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>52,643.00</b>	<b>0%</b>
66								
67		<b>TOTAL BUDGET</b>	<b>\$185,028</b>	<b>69,115.65</b>	<b>-76.63</b>	<b>\$69,039</b>	<b>115,988.98</b>	<b>37%</b>
68								
69								
70		<b>Total Revenue</b>		<b>69,115.65</b>				
71								
72		<b>Contingency</b>	<b>\$20,000.00</b>	<b>1,154.75</b>	<b>0.00</b>	<b>1,154.75</b>	<b>18,845.25</b>	
73								
74								
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	A	B	C	D	E	F	G
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT - CHERRY BLOSSOM PARK</b>					
2		<b>EXPENDITURE REPORT JANUARY 2024</b>					
3							
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTHS</b>	<b>EXPENDED</b>	<b>BALANCE</b>	<b>% EXPEND</b>
5	<b>ADMINISTRATION</b>						
6	<b>SERVICES &amp; SUPPLIES</b>						
7	2005	Adv/Legal Notice	200	0.00	200.00	0.00	100%
8	2505	Actg Svcs	1,500	0.00	1,500.00	0.00	100%
9	2591	Other Prof Svcs	9,902	0.00	6,158.04	3,743.96	62%
10		<b>TOTAL</b>	<b>11,602</b>	<b>0.00</b>	<b>7,858.04</b>	<b>3,743.96</b>	<b>68%</b>
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58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	MAINTENANCE						
60	SALARIES & BENEFITS						
61	1110	Mtnc Wkr-	37,568	3,956.62	29,654.65	7,913.35	79%
62	1122	PT Wkr-Seasonal	12,000	1,134.00	7,644.00	4,356.00	64%
63		<b>Sub-Total</b>	<b>49,568</b>	<b>\$ 5,090.62</b>	<b>37,298.65</b>	<b>12,269.35</b>	<b>75%</b>
64	1210	Retirement	3,005	316.53	2,372.37	632.63	79%
65	1220	OASDI	3,792	389.43	2,853.34	938.66	75%
66	1230	Insurance	9,623	1,018.62	7,130.34	2,492.66	74%
67	1240	Worker's Comp.	6,397	0.00	5,085.50	1,311.25	80%
68	1250	Unemployment	490	81.45	126.39	363.61	26%
69		<b>Sub-Total</b>	<b>23,308</b>	<b>1,806.03</b>	<b>17,567.94</b>	<b>5,739.81</b>	<b>75%</b>
70		<b>TOTAL</b>	<b>72,875</b>	<b>6,896.65</b>	<b>54,866.59</b>	<b>18,008.16</b>	<b>75%</b>
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	73.68	510.94	389.06	57%
77	2193	Refuse	1,200	0.00	0.00	1,200.00	0%
78	2198	Water	30,000	443.16	17,497.17	12,502.83	58%
79	2205	Auto Mtnc Svc	750	0.00	250.00	500.00	33%
80	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
81	2226	Expend Tools	300	124.87	124.87	175.13	42%
82	2236	Fuels & Lubes	2,000	0.00	1,000.00	1,000.00	50%
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	149.03	149.03	150.97	50%
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		<b>TOTAL</b>	<b>42,050</b>	<b>790.74</b>	<b>19,532.01</b>	<b>22,517.99</b>	<b>46%</b>
90							
91							
92	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
93	FIXED ASSETS						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	9,000	0.00	0.00	9,000.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
98							
99							
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111							
112							



	A	B	C	D	E	F	G
113	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
114		<b>DISTRICT TOTALS</b>					
115		<b>SALARIES &amp; BENEFITS</b>					
116	1110	FULL TIME SALARIES	37,568	3,956.62	29,654.65	7,913.35	79%
117	1122	PART TIME SALARIES	12,000	1,134.00	7,644.00	4,356.00	64%
118	1210	RETIREMENT	3,005	316.53	2,372.37	632.63	79%
119	1220	OASDI	3,792	389.43	2,853.34	938.66	75%
120	1230	INSURANCE	9,623	1,018.62	7,130.34	2,492.66	74%
121	1240	WORKER'S COMP	6,397	0.00	5,085.50	1,311.25	80%
122	1250	UNEMPLOYMENT	490	81.45	126.39	363.61	26%
123	1000	<b>SALARIES/BENEFITS</b>	<b>72,875</b>	<b>6,896.65</b>	<b>54,866.59</b>	<b>18,008.16</b>	<b>75%</b>
124							
125		<b>SERVICES &amp; SUPPLIES</b>					
126	2005	Adv/Legal Notice	200	0.00	200.00	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	73.68	510.94	389.06	57%
132	2193	REFUSE	1,200	0.00	0.00	1,200.00	0%
133	2198	WATER	30,000	443.16	17,497.17	12,502.83	58%
134	2205	Auto Mtnc Svc	750	0.00	250.00	500.00	33%
135	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
136	2226	Expend Tools	300	124.87	124.87	175.13	42%
137	2236	FUELS / LUBES	2,000	0.00	1,000.00	1,000.00	50%
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	149.03	149.03	150.97	50%
141	2314	Clothing	300	0.00	0.00	300.00	0%
142	2444	Medical Supplies	100	0.00	0.00	100.00	0%
143	2505	Accounting	1,500	0.00	1,500.00	0.00	100%
144	2591	OTHER PROF SVCS	10,902	0.00	6,158.04	4,743.96	56%
145	2000	<b>SERVICES/SUPPLIES</b>	<b>53,652</b>	<b>790.74</b>	<b>27,390.05</b>	<b>26,261.95</b>	<b>51%</b>
146							
147		<b>FIXED ASSETS</b>					
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	9,000	0.00	0.00	9,000.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	<b>FIXED ASSETS</b>	<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
152							
153							
154	1000	<b>SALARIES &amp; BENE</b>	<b>72,875</b>	<b>6,896.65</b>	<b>54,866.59</b>	<b>18,008.16</b>	<b>75%</b>
155							
156	2000	<b>SERVICES &amp; SUPP</b>	<b>53,652</b>	<b>790.74</b>	<b>27,390.05</b>	<b>26,261.95</b>	<b>51%</b>
157							
158	4000	<b>FIXED ASSETS</b>	<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
159							
160		<b>CONTINGENCY</b>	<b>20,000</b>	<b>1,154.75</b>	<b>1,154.75</b>	<b>18,845.25</b>	<b>0%</b>
161			0				
162		<b>RESERVE</b>	<b>30,656</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
163							
164							
165		<b>TOTAL</b>	<b>186,183</b>	<b>8,842.14</b>	<b>83,411.39</b>	<b>72,115</b>	<b>45%</b>
166							
167							
168							
169							

**Department of Finance**

Chad Rinde

Director



**County of Sacramento**

**Divisions**

Auditor-Controller

Consolidated Utilities Billing &  
Service

Investments

Revenue Recovery

Tax Collection & Licensing

Treasury

January 24, 2024

To: Board Chair, Pooled Investment Fund Participant Agency

Subject: **CALENDAR YEAR 2024 INVESTMENT POLICY FOR THE POOLED INVESTMENT FUND**

Since 1987, the Director of Finance has submitted a statement of investment policy to the Sacramento County Board of Supervisors for consideration and adoption. The Board of Supervisors approved the enclosed calendar year 2024 investment policy on December 5, 2023.

The 2024 investment policy raises the maximum maturity for negotiable certificates of deposit that may be purchased to 270 days from 180 days.

I recommend that the legislative body of your agency receive and file the enclosed Sacramento County Annual Investment Policy of the Pooled Investment Fund — Calendar Year 2024 at its next regular meeting. Your action to receive and file the policy constitutes consideration at a public meeting as recommended by Government Code section 53646(a)(2). The investment policy is also available on the Department of Finance – Investment Division webpage at <https://finance.saccounty.gov/investments>.

The following investment-related reports are also publicly available on the Investment Division webpage listed above:

- Pooled Investment Fund Monthly Review
- Quarterly Pooled Investment Fund Report
- Non-Pooled Investment Funds Portfolio Report

If you have any questions about the investment policy or management of the Pooled Investment Fund portfolio, please call me at (916) 874-6744 or Chief Investment Officer Bernard Santo Domingo at (916) 874-7320.

Sincerely,

A handwritten signature in black ink, appearing to read "Chad Rinde".

**Chad Rinde**

Director of Finance

Enclosure



## **SACRAMENTO COUNTY**

# **Annual Investment Policy of the Pooled Investment Fund**

## **CALENDAR YEAR 2024**

*Approved by the  
Sacramento County Board of Supervisors*

December 5, 2023  
Resolution No. 2023-0979

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**SACRAMENTO COUNTY**  
**Annual Investment Policy**  
**of the Pooled Investment Fund**  
**CALENDAR YEAR 2024**

**I. Authority**

Under the Sacramento County Charter, the Board of Supervisors established the position of Director of Finance and by ordinance will annually review and renew the Director of Finance's authority to invest and reinvest all the funds in the County Treasury.

**II. Policy Statement**

This Investment Policy (Policy) establishes cash management and investment guidelines for the Director of Finance, who is responsible for the stewardship of the Sacramento County Pooled Investment Fund. Each transaction and the entire portfolio must comply with California Government Code and this Policy. All portfolio activities will be judged by the standards of the Policy and its investment objectives. Activities that violate its spirit and intent will be considered contrary to the Policy.

**III. Standard of Care**

The Director of Finance is the Trustee of the Pooled Investment Fund and therefore, a fiduciary subject to the prudent investor standard. The Director of Finance, employees involved in the investment process, and members of the Sacramento County Treasury Oversight Committee (Oversight Committee) shall refrain from all personal business activities that could conflict with the management of the investment program. All individuals involved will be required to report all gifts and income in accordance with California state law. When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the Director of Finance shall act with care, skill, prudence, and diligence to meet the aims of the investment objectives listed in Section IV, Investment Objectives.

**IV. Investment Objectives**

The Pooled Investment Fund shall be prudently invested in order to earn a reasonable return, while awaiting application for governmental purposes. The specific objectives for the Pooled Investment Fund are ranked in order of importance.

**A. Safety of Principal**

The preservation of principal is the primary objective. Each transaction shall seek to ensure that capital losses are avoided, whether they be from securities default or erosion of market value.

**B. Liquidity**

As a second objective, the Pooled Investment Fund should remain sufficiently flexible to enable the Director of Finance to meet all operating requirements that may be reasonably anticipated in any depositor's fund.

**C. Public Trust**

In managing the Pooled Investment Fund, the Director of Finance and the authorized investment traders should avoid any transactions that might impair public confidence in Sacramento County and the participating local agencies. Investments should be made with precision and care, considering the probable safety of the capital as well as the probable income to be derived.

**D. Maximum Rate of Return**

As the fourth objective, the Pooled Investment Fund should be designed to attain a market average rate of return through budgetary and economic cycles, consistent with the risk limitations, prudent investment principles and cash flow characteristics identified herein. For comparative purposes, the State of California Local Agency Investment Fund (LAIF) will be used as a performance benchmark. The Pooled Investment Fund quarterly performance benchmark target has been set at or above LAIF's yield. This benchmark was chosen because LAIF's portfolio structure is similar to the Pooled Investment Fund.

**V. Pooled Investment Fund Investors**

The Pooled Investment Fund investors are comprised of Sacramento County, school and community college districts, districts directed by the Board of Supervisors, and independent special districts and joint powers authorities whose treasurer is the Director of Finance. Any local agencies not included in this category are subject to California Government Code section 53684 and are referred to as outside investors.

**VI. Implementation**

In order to provide direction to those responsible for management of the Pooled Investment Fund, the Director of Finance has established this Policy and will provide it to the Oversight Committee and render it to legislative bodies of local agencies that participate in the Pooled Investment Fund. In accordance with California Government Code section 53646, et seq., the Board of Supervisors shall review and approve this Policy annually at a public meeting.

This Policy provides a detailed description of investment parameters used to implement the investment process and includes the following: investable funds; authorized instruments; prohibited investments; credit requirements; maximum maturities and concentrations; repurchase agreements; Community Reinvestment Act Program; criteria and qualifications of broker/dealers and direct issuers; investment guidelines, management style and strategy; Approved Lists; and calculation of yield and costs.

**VII. Internal Controls**

The Director of Finance shall establish internal controls to provide reasonable assurance that the investment objectives are met and to ensure that the assets are protected from loss, theft, or misuse. To assist in implementation and internal controls, the Director of Finance has established an Investment Group and a Review Group.

The Investment Group, which is comprised of the Director of Finance and his/her designees, is responsible for maintenance of the investment guidelines and Approved Lists. These guidelines and lists can be altered daily, if needed, to adjust to the ever-changing financial markets. The guidelines can be more conservative or match the policy language. In no case can the guidelines override the Policy.

The Review Group, which is comprised of the Director of Finance and his/her designees, is responsible for the monthly review and appraisal of all the investments purchased by the Director of Finance and staff. This review includes bond proceeds, which are invested separately from the Pooled Investment Fund and are not governed by this Policy.

The Director of Finance shall establish a process for daily, monthly, quarterly, and annual review and monitoring of the Pooled Investment Fund activity. The following articles, in order of supremacy, govern the Pooled Investment Fund:

1. California Government Code
2. Annual Investment Policy
3. Current Investment Guidelines
4. Approved Lists (see page 9, Section IX.K)

The Director of Finance shall review the daily investment activity and corresponding bank balances.

Monthly, the Review Group shall review all investment activity and its compliance to the corresponding governing articles and investment objectives.

All securities purchased, with the exception of bank deposits, money market mutual funds, and LAIF, shall be delivered to the independent third-party custodian selected by the Director of Finance. This includes all collateral for repurchase agreements. All trades, where applicable, will be executed by delivery versus payment by the designated third-party custodian.

**VIII. Sacramento County Treasury Oversight Committee**

In accordance with California Government Code section 27130 et seq., the Board of Supervisors, in consultation with the Director of Finance, has created the Sacramento County Treasury Oversight Committee (Oversight Committee). Annually, the Oversight Committee shall cause an audit to be conducted on the Pooled Investment Fund. The meetings of the Oversight Committee shall be open to the public and subject to the Ralph M. Brown Act.

A member of the Oversight Committee may not be employed by an entity that has contributed to the campaign of a candidate for the office of local treasurer, or contributed to the campaign of a candidate to be a member of a legislative body of any local agency that has deposited funds in the county treasury, in the previous three years or during the period that the employee is a member of the Oversight Committee. A member may not directly or indirectly raise money for a candidate for local treasurer or a member of the Sacramento County Board of Supervisors or governing board of any local agency that has deposited funds in the county treasury while a member of the Oversight Committee. Finally, a member may not secure employment with, or be employed by bond underwriters, bond counsel, security brokerages or dealers, or financial services firms, with whom the treasurer is doing business during the period that the person is a member of the Oversight Committee or for one year after leaving the committee.

The Oversight Committee is not allowed to direct individual investment decisions, select individual investment advisors, brokers or dealers, or impinge on the day-to-day operations of the Department of Finance treasury and investment operations.

## **IX. Investment Parameters**

### **A. Investable Funds**

Total Investable Funds (TIF) for purposes of this Policy are all Pooled Investment Fund moneys that are available for investment at any one time, including the estimated bank account float. Included in TIF are funds of outside investors, if applicable, for which the Director of Finance provides investment services. Excluded from TIF are all funds held in separate portfolios.

The Cash Flow Horizon is the period in which the Pooled Investment Fund cash flow can be reasonably forecasted. This Policy establishes the Cash Flow Horizon to be one (1) year.

Once the Director of Finance has deemed that the cash flow forecast can be met, the Director of Finance may invest funds in securities with maturities beyond one year. These securities will be referred to as the Core Portfolio.

### **B. Authorized Investments**

Authorized investments shall match the general categories established by the California Government Code sections 53601 et seq. and 53635 et seq. Authorized investments shall include, in accordance with California Government Code section 16429.1, investments into LAIF. Authorization for specific instruments within these general categories, as well as narrower portfolio concentration and maturity limits, will be established and maintained by the Investment Group as part of the Investment Guidelines. As the California Government Code is amended, this Policy shall likewise become amended.



**C. Prohibited Investments**

No investments shall be authorized that have the possibility of returning a zero or negative yield if held to maturity except for securities issued by, or backed by, the United States government during a period of negative market interest rates. Prohibited investments shall include inverse floaters, range notes, and interest only strips derived from a pool of mortgages.

All legal investments issued by a tobacco-related company are prohibited. A tobacco-related company is defined as an entity that makes smoking products from tobacco used in cigarettes, cigars, or snuff or for smoking in pipes. The tobacco-related issuers restricted from any investment are any component companies in the Dow Jones U.S. Tobacco Index or the NYSE Arca Tobacco Index.

**D. Credit Requirements**

Except for municipal obligations and Community Reinvestment Act (CRA) bank deposits and certificates of deposit, the issuer's short-term credit ratings shall be at or above A-1 by Standard & Poor's, P-1 by Moody's, and, if available, F1 by Fitch, and the issuer's long-term credit ratings shall be at or above A by Standard & Poor's, A2 by Moody's, and, if available, A by Fitch. There are no credit requirements for Registered State Warrants. All other municipal obligations shall be at or above a short-term rating of SP-1 by Standard & Poor's, MIG1 by Moody's, and, if available, F1 by Fitch.

**Community Reinvestment Act Program Credit Requirements**

Maximum Amount	Minimum Requirements
Up to the FDIC- or NCUSIF-insured limit for the term of the deposit	<b><u>Banks</u></b> — FDIC Insurance Coverage
	<b><u>Credit Unions</u></b> — NCUSIF Insurance Coverage  <i>Credit unions are limited to a maximum deposit of the NCUSIF-insured limit since they are not rated by nationally recognized rating agencies and are not required to provide collateral on public deposits.</i>
Over the FDIC- or NCUSIF-insured limit	<p>(Any 2 of 3 ratings)</p> <p>S&amp;P: A-2                      Moody's: P-2                      Fitch: F-2      <b>OR</b></p> <p>Through a private sector entity that assists in the placement of deposits to achieve FDIC insurance coverage of the full deposit and accrued interest.</p> <p>Collateral is required</p>

Eligible banks must have Community Reinvestment Act performance ratings of “satisfactory” or “outstanding” from their federal regulator. In addition, deposits greater than the federally-insured amount must be collateralized. Banks must either have a letter of credit issued by the Federal Home Loan Bank of San Francisco or place securities worth between 110% and 150% of the value of the deposit with the Federal Reserve Bank of San Francisco, the Home Loan Bank of San Francisco, or a trust bank.

Since credit unions do not have Community Reinvestment Act performance ratings, they must demonstrate a commitment to community reinvestment lending and charitable activities comparable to what is required of banks.

All commercial paper and medium-term note issues must be issued by corporations operating within the United States and having total assets in excess of one billion dollars (\$1,000,000,000).

The Investment Group may raise these credit standards as part of the Investment Guidelines and Approved Lists. Appendix A provides a Comparison and Interpretation of Credit Ratings by Standard & Poor’s, Moody’s, and Fitch.

#### **E. Maximum Maturities**

Due to the nature of the invested funds, no investment with limited market liquidity should be used. Appropriate amounts of highly-liquid investments, such as U.S. Treasury and Agency obligations, should be maintained to accommodate unforeseen withdrawals.

The maximum maturity, determined as the term from the date of ownership to the date of maturity, for each investment shall be established as follows:

U.S. Treasury and Agency Obligations .....	5 years
Washington Supranational Obligations <sup>1</sup> .....	5 years
Municipal Notes .....	5 years
Registered State Warrants .....	5 years
Bankers Acceptances .....	180 days
Commercial Paper .....	270 days
Negotiable Certificates of Deposit .....	270 days
CRA Bank Deposit/Certificates of Deposit .....	1 year
Repurchase Agreements .....	1 year
Reverse Repurchase Agreements .....	92 days
Medium-Term Corporate Notes .....	180 days
Collateralized Mortgage Obligations .....	180 days

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<sup>1</sup>The International Bank for Reconstruction and Development, International Finance Corporation, and Inter-American Development Bank.

The Investment Group may reduce these maturity limits to a shorter term as part of the Investment Guidelines and the Approved Lists.

The ultimate maximum maturity of any investment shall be five (5) years. The dollar-weighted average maturity of all securities shall be equal to or less than three (3) years.

#### **F. Maximum Concentrations**

No more than 80% of the portfolio may be invested in issues other than U.S. Treasury and Agency obligations. The maximum allowable percentage for each type of security is set forth as follows:

U.S. Treasury and Agency Obligations.....	100%
Municipal Notes.....	80%
Registered State Warrants .....	80%
Bankers Acceptances.....	40%
Commercial Paper .....	40%
Washington Supranational Obligations.....	30%
Negotiable Certificates of Deposit and CRA Deposit/Certificates of Deposit ..	30%
Repurchase Agreements.....	30%
Reverse Repurchase Agreements .....	20%
Medium-Term Corporate Notes .....	30%
Money Market Mutual Funds.....	20%
Collateralized Mortgage Obligations.....	20%
Local Agency Investment Fund (LAIF) .....	(per State limit)

The Investment Group may reduce these concentrations as part of the Investment Guidelines and the Approved Lists.

Excluding U.S. Treasury and Agency obligations, no more than 10% of the portfolio, may be invested in securities of a single issuer including its related entities.

Where a percentage limitation is established above, for the purpose of determining investment compliance, that maximum percentage will be applied on the date of purchase.

#### **G. Repurchase Agreements**

Under California Government Code section 53601, paragraph (j) and section 53635, the Director of Finance may enter into Repurchase Agreements and Reverse Repurchase Agreements. The maximum maturity of a Repurchase Agreement shall be one year. The maximum maturity of a reverse repurchase agreement shall be 92 days, and the proceeds of a reverse repurchase agreement may not be invested beyond the expiration of the agreement. The reverse repurchase agreement must be "matched to maturity" and meet all other requirements in the code.

All repurchase agreements must have an executed Sacramento County Master Repurchase Agreement on file with both the Director of Finance and the Broker/Dealer. Repurchase Agreements executed with approved broker-dealers must be collateralized with either: (1) U.S. Treasury and Agency obligations with a market value of 102% for collateral marked to market daily; or (2) money market instruments on the Approved Lists of the County that meet the qualifications of the Policy, with a market value of 102%. Since the market value of the underlying securities is subject to daily market fluctuations, investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102% no later than the next business day. Use of mortgage-backed securities for collateral is not permitted. Strictly for purposes of investing the daily excess bank balance, the collateral provided by the Sacramento County's depository bank can be U.S. Treasury and Agency obligations valued at 110%, or mortgage-backed securities valued at 150%.

#### **H. Community Reinvestment Act Program**

The Director of Finance has allocated within the Pooled Investment Fund, a maximum of \$90 million for the Community Reinvestment Act Program to encourage community investment by financial institutions, which includes community banks and credit unions, and to acknowledge and reward local financial institutions that support the community's financial needs. The Director of Finance may increase this amount, as appropriate, while staying within the investment policy objectives and maximum maturity and concentration limits. The eligible banks and savings banks must have Community Reinvestment Act performance ratings of "satisfactory" or "outstanding" from each financial institution's regulatory authority. The minimum credit requirements are located on page 5 of Section IX.D.

#### **I. Criteria and Qualifications of Brokers/Dealers and Direct Issuers**

All transactions initiated on behalf of the Pooled Investment Fund and Sacramento County shall be executed through either government security dealers reporting as primary dealers to the Market Reports Division of the Federal Reserve Bank of New York or direct issuers that directly issue their own securities that have been placed on the Approved List of brokers/dealers and direct issuers. Further, these firms must have an investment grade rating from at least two national rating services, if available.

Brokers/Dealers and direct issuers that have exceeded the political contribution limits, as contained in Rule G-37 of the Municipal Securities Rulemaking Board, within the preceding four-year period to the Director of Finance, any member of the Board of Supervisors, or any candidate for the Board of Supervisors, are prohibited from the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer will be sent a copy of this Policy and a list of those persons authorized to execute investment transactions. Each firm must

acknowledge receipt of such materials to qualify for the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer authorized to do business with Sacramento County shall, at least annually, supply the Director of Finance with audited financial statements.

**J. Investment Guidelines, Management Style and Strategy**

The Investment Group shall issue and maintain Investment Guidelines specifying authorized investments, credit requirements, permitted transactions, and issue maturity and concentration limits consistent with this Policy.

The Investment Group shall also issue a statement describing the investment management style and current strategy for the entire investment program. The management style and strategy can be changed to accommodate shifts in the financial markets, but at all times they must be consistent with this Policy and its objectives.

**K. Approved Lists**

The Investment Group, named by the Director of Finance, shall issue and maintain various Approved Lists. These lists are:

1. Approved Domestic Banks for all legal investments.
2. Approved Foreign Banks for all legal investments.
3. Approved Commercial Paper and Medium Term Note Issuers.
4. Approved Money Market Mutual Funds.
5. Approved Firms for Purchase or Sale of Securities (Brokers/Dealers and Direct Issuers).
6. Approved Banks / Credit Unions for the Community Reinvestment Act Program.

**L. Calculation of Yield and Costs**

The costs of managing the investment portfolio, including but not limited to: investment management; accounting for the investment activity; custody of the assets; managing and accounting for the banking; receiving and remitting deposits; oversight controls; and indirect and overhead expenses are charged to the investment earnings based upon actual labor hours worked in respective areas. Costs of these respective areas are accumulated by specific cost accounting projects and charged to the Pooled Investment Fund on a quarterly basis throughout the fiscal year.

The Department of Finance will allocate the net interest earnings of the Pooled Investment Fund quarterly. The net interest earnings are allocated based upon the average daily cash balance of each Pooled Investment Fund participant.

**... Reviewing, Monitoring and Reporting of the Portfolio**

The Review Group will prepare and present to the Director of Finance at least monthly a comprehensive review and evaluation of the transactions, positions, performance of the Pooled Investment Fund and compliance to the California Government Code, Policy, and Investment Guidelines.

Quarterly, the Director of Finance will provide to the Board of Supervisors, the Oversight Committee, and to any local agency participant that requests a copy, a detailed report on the Pooled Investment Fund. The report will also be posted on the Department of Finance website. Pursuant to California Government Code section 53646, the report will list the type of investments, name of issuer, maturity date, par and dollar amount of the investment. For the total Pooled Investment Fund, the report will list average maturity, the market value, and the pricing source. Additionally, the report will show any funds under the management of contracting parties, a statement of compliance to the Policy and a statement of the Pooled Investment Fund's ability to meet the expected expenditure requirements for the next six months.

**XI. Withdrawal Requests for Pooled Fund Investors**

The Director of Finance will honor all requests to withdraw funds for normal cash flow purposes that are approved by the Director of Finance at a one dollar net asset value. Any requests to withdraw funds for purposes other than immediate cash flow needs, such as for external investing, are subject to the consent of the Director of Finance. In accordance with California Government Code Sections 27133(h) and 27136, such requests for withdrawals must first be made in writing to the Director of Finance. When evaluating a request to withdraw funds, the Director of Finance will take into account the effect of a withdrawal on the stability and predictability of the Pooled Investment Fund and the interests of other depositors. Any withdrawal for such purposes will be at the market value of the Pooled Investment Fund on the date of the withdrawal.

**XII. Limits on Honoraria, Gifts, and Gratuities**

In accordance with California Government Code Section 27133(d), this Policy establishes limits for the Director of Finance; individuals responsible for management of the portfolios; and members of the Investment Group and Review Group who direct individual investment decisions, select individual investment advisors and broker/dealers, and conduct day-to-day investment trading activity. The limits also apply to members of the Oversight Committee. Any individual who receives an aggregate total of gifts, honoraria and gratuities in excess of \$50 in a calendar year from a broker/dealer, bank or service provider to the Pooled Investment Fund must report the gifts, dates and firms to the designated filing official and complete the appropriate State forms.

No individual may receive aggregate gifts, honoraria, and gratuities from any single source in a calendar year in excess of the amount specified in Section 18940.2(a) of Title 2, Division 6 of the California Code of Regulations. This limitation is \$590 for the period January 1, 2023, to December 31, 2024. Any violation must be reported to the State Fair Political Practices Commission.

**XIII. Terms and Conditions for Outside Investors**

Outside investors may invest in the Pooled Investment Fund through California Government Code Section 53684. Their deposits are subject to the consent of the Director of Finance. The legislative body of the local agency must approve the Sacramento County Pooled Investment Fund as an authorized investment and execute a Memorandum of Understanding. Any withdrawal of these deposits must be made in writing 30 days in advance and will be paid based upon the market value of the Pooled Investment Fund. If the Director of Finance considers it appropriate, the deposits may be returned at any time to the local agency.

# Appendix A

## Comparison and Interpretation of Credit Ratings

<b>Long Term Debt &amp; Individual Bank Ratings</b>			
<b>Rating Interpretation</b>	<b>Moody's</b>	<b>S&amp;P</b>	<b>Fitch</b>
<i>Best-quality grade</i>	Aaa	AAA	AAA
<i>High-quality grade</i>	Aa1	AA+	AA+
	Aa2	AA	AA
	Aa3	AA-	AA-
<i>Upper Medium Grade</i>	A1	A+	A+
	A2	A	A
	A3	A-	A-
<i>Medium Grade</i>	Baa1	BBB+	BBB+
	Baa2	BBB	BBB
	Baa3	BBB-	BBB-
<i>Speculative Grade</i>	Ba1	BB+	BB+
	Ba2	BB	BB
	Ba3	BB-	BB-
<i>Low Grade</i>	B1	B+	B+
	B2	B	B
	B3	B-	B-
<i>Poor Grade to Default</i>	Caa	CCC+	CCC
<i>In Poor Standing</i>	-	CCC	-
	-	CCC-	-
<i>Highly Speculative Default</i>	Ca	CC	CC
	C	-	-
<i>Default</i>	-	-	DDD
	-	-	DD
	-	D	D

<b>Short Term / Municipal Note Investment Grade Ratings</b>			
<b>Rating Interpretation</b>	<b>Moody's</b>	<b>S&amp;P</b>	<b>Fitch</b>
<i>Superior Capacity</i>	MIG-1	SP-1+/SP-1	F1+/F1
<i>Strong Capacity</i>	MIG-2	SP-2	F2
<i>Acceptable Capacity</i>	MIG-3	SP-3	F3



# Appendix A

## Short Term / Commercial Paper Investment Grade Ratings

<b>Rating Interpretation</b>	<b>Moody's</b>	<b>S&amp;P</b>	<b>Fitch</b>
<i>Superior Capacity</i>	P-1	A-1+/A-1	F1+/F1
<i>Strong Capacity</i>	P-2	A-2	F2
<i>Acceptable Capacity</i>	P-3	A-3	F3

North Highlands Recreation and Park District

Board Agenda

To: Crystal Harding, Chairperson  
Board of Directors

From: Scott Graham, Administrator

Date: February 8, 2024

Subject: ARPA Funding

BACKGROUND

As I have reported to the Board over the last few months, NHRPD was selected by Supervisor Sue Frost's office to potentially receive American Rescue Plan Act (ARPA) funding in the amount of \$200,000. To receive the funds, our District needed to apply for economic relief from the losses incurred during the COVID shutdown period, or apply for a project that would benefit an underserved community within the District. Staff chose that option and submitted a project entry form to replace the aging play structure at Planehaven Park with a modern, inclusive play structure and related amenities. I was notified on January 24 that our application was approved.

DISCUSSION

The grant will be allocated on a reimbursement basis. In other words, NHRPD would expend the funds, then apply for reimbursement upon completion of the project. We have until December, 2026 to complete the project, but our goal would be to work for completion and opening of the new park by October of 2024. Supervisor Frost is not seeking re-election in November and will leave office at the end of December, 2024. It would be appropriate to recognize her support for this project before she leaves office. A proposed timeline for the project:

February 8, 2024

The Board of Directors discusses and votes to either support the funding opportunity and direct staff to proceed or votes to decline the funding. If approved, Staff begins outreach to the Planehaven neighborhood using informational mailers, information on the District website and all social media platforms and community organizations to promote the project and ask for resident feedback on what the new park should offer.

March 14, 2024

Residents of the Planehaven neighborhood are invited to attend the Board of Directors meeting and provide their suggestions on what the new park should offer.

March 23 and/or April 6, 2024

Staff holds a Park Spotlight Event at Planehaven to attract residents of the area, ask for their feedback, present potential amenities that could be included and a project timeline.

April 11, 2024

Staff reports to the Board findings from community outreach efforts and proposed park designs and amenities. The Board will also have the opportunity to weigh in on design components and structures. Staff would be directed to reach out to at least three playground manufacturers to begin the bid process for selection of a designer and manufacturer.

May 9, 2024

Final design proposals are shared with the Board to select a design and equipment manufacturer. The Board then votes to select their preferred option to design and build the park. Staff coordinates with the manufacturer to order the selected equipment in the desired color schemes.

June 13, 2024

The Board considers adopting the Preliminary Budget for FY 2024/25. In the budget will be funding in the amount of \$200,000 for the Planehaven project.

July 1, 2024

The project to install a new play structure at Planehaven begins. Projected completion will be sometime in October, 2024.

#### RECOMMENDATION

Staff recommends the Board approves the acceptance of ARPA funding and directs staff to proceed with the project timeline as discussed.

## ARPA PROJECT ENTRY FORM

### 1. Project Description

- Purchase and install a modern, inclusive play structure at Planehaven Park
- Population served: 31% youth, 8% seniors, 2% without transportation, 32% living in poverty, median household income is \$36,864.
- Outcomes: Provide a modern, safe, inclusive park within walking distance of the neighborhood around Planehaven Park.

### 2. Public Health Impact

- Planehaven Park is located at the far southern end of North Highlands. It is not feasible to walk or ride bikes to other parks.
- 104 households have no access to a vehicle.
- The current configuration of the park is outdated and in need of replacement.
- Inclusive play structures meet the needs of all children by providing safe, stimulation play options. Multi-generational amenities bring families together to enjoy a healthy lifestyle and to strengthen the family bond.

### 3. Proportional Response

- Select play equipment that addresses all five developmental domains: physical, social-emotional, sensory, cognitive and communication.
- Create cozy spaces on the playground for children to seek sensory relief.
- Use fencing and/or natural barriers to create a natural barrier outside the play area to prevent children from running away if they become over stimulated.
- Faithfully adhere to the seven principles of inclusive playground design:
  - The proposed playground design will be fair by addressing the needs of the whole child, encourage play opportunities for multiple generations and be inclusive.
  - Offer flexibility in use and accommodate everyone's right to play. The structure will provide various types of play and will encourage all children to play together. The structure will allow different levels of challenge for beginners, intermediates and advanced level players. The structure will offer choices for all children.
  - The proposed structure will be easy to understand and follow, allowing all children the chance to be successful and gain confidence through play.
  - Allow children to explore and interact and participate in sensory rich play as independently as possible.
  - The structure will meet all current safety standards in order to offer the safest play environment for all children.
  - Encourage activity along by emphasizing social participation and cooperation with other children and family.
  - The layout for the proposed play structure will be of appropriate size as to provide a comfortable, safe play environment for all.

#### 4. Capital Expenditures

- The anticipated cost for the new play structure, including shipping and installation, will be \$200,000.

#### 5. Demographic Distribution

- 4,850 in the general vicinity of Planehaven Park will have close access to the new play structure.
- Walking to the park will provide healthy exercise for all generations.
- Multi-generation features to the new park will bring joy and exercise for all.

#### 6. Expenditure Category

- 2.11 Healthy Childhood Environment: Child Care
- 2.14 Healthy Childhood Environment: Early Learning
- 2.22 Strong Healthy Communities: Neighborhood Features that Promote Health and Safety
- 2.23 Strong Healthy Communities: Demolition and Rehabilitation of Properties

#### 7. Performance Measures

- Measure 1: Output measure – To deliver a modern, inclusive play structure to serve the neighborhoods around Planehaven Park and provide healthy play to 1,495 children and their families (4,850 total population).
- Measure 1: Outcomes Measure - Adding a safe, modern and inclusive play structure would complete the transformation of a new Planehaven Park. NHRPD is committed to invest in projects that bring together people of all abilities, ages and cultural backgrounds to discover the benefits of play and strive to develop the whole child.

#### 8. Mandatory Performance Measures Healthy Childhood Environments

- The potential to reach 1,495 children living within walking distance of Planehaven Park.
- The opportunity to serve the total population of 4,850 living within walking distance of the park

North Highlands Recreation and Park District  
Board Agenda

To: Crystal Harding, Chairperson  
Board of Directors

From: Scott Graham, Administrator

Date: February 8, 2024

Subject: Proposal for Cell Tower Installation at Sierra Creek Park

**BACKGROUND**

AT&T, working with Epic Wireless Group, is proposing the installation of a cell phone tower in Sierra Creek Park to increase cellular coverage in the area. The proposed project includes a 75' tower and a 12x20 CMU Equipment shelter to enclose ground equipment. Lease Agreement terms would be for 25 years at with payments of \$21,600 per year, with a 2% annual increase each year of the agreement, which could be negotiable if the site is selected for the project.

**DISCUSSION**

I have included the detailed project proposal from Epic Wireless for your review along with photos of the proposed equipment.

**RECOMMENDATION**

I brought this proposal to the Board for your consideration and discussion. You have three options:

1. Approve to proposal as submitted and direct staff to proceed with the other parties on preliminary site work and next steps.
2. Reject the proposal.
3. Direct staff to reach out to Epic Wireless to gather additional information to assist the Board in making an informed decision on this matter. Epic Wireless staff would be invited to a future Board meeting to present their request and answer any questions the Board may have.

## Scott Graham

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**From:** Ashley Smith <Ashley.Smith@epicwireless.net>  
**Sent:** Wednesday, January 17, 2024 4:17 PM  
**To:** Scott Graham  
**Subject:** AT&T Mobility Proposal @ Sierra Creek Park - AT&T Site CVL06566/North Country  
**Attachments:** Photos - Monopine - 120'.pdf; Photos - Light Standard - 89'.pdf

**Importance:** High

Good Afternoon Scott,

Thank you again for the call earlier this Afternoon! Per our conversation, my office is working with AT&T to help provide wireless service in the vicinity of Watt Avenue in Antelope, CA. To provide this service, AT&T has requested our office to reach out to various properties in the area to confirm if there is any interest in hosting the wireless telecommunications facility. Upon review, we see that the North Highlands Recreation/Park District owns a property (**Sierra Creek Park**) that is in this general area, thus, we are confident this property would be a good location for AT&T's proposed tower.

Per our conversation, the District is planning to construct a park at this location, thus, we will want to be sure that the location that we propose does not impede on the proposed plans for the property. Normally, we point out locations on the property that we can place a facility, however, we will request direction on this from the District.

### **PROJECT PROPOSAL:**

**Lease Area:** Approximately 12'x20' CMU Equipment shelter that will enclose all AT&T's proposed ground equipment (30kw Generator, cabinets, shelter, etc.).

**Tower:** We would propose one of the following designs:

- 75' Monopine Tower (*photos attached of 120' tower*)
- 75' Light Standard (*photos attached of 89' tower*)

**Power:** Power would be proposed to be pulled from the street.

**Fiber:** Fiber would be proposed to be pulled from the street.

### **LEASE TERMS:**

The Agreement is known as an Option and Land Lease Agreement. Within the Agreement AT&T provides two 1-year Option Payments. These Option Payments are set in place as a contract between the two parties (Property Owners and AT&T Mobility) that nothing is to be constructed at the agreed upon facility location before the two years is up. You would receive the first Option Payment within thirty (30) days of executing an Agreement with AT&T. The next Option Payment would be due a year later. However, if construction/rent commences within that year, that second option will not be made (since rent would be due). This allows AT&T sufficient time to obtain governmental approvals with the Jurisdiction.

The Agreement will be for a total of twenty-five (25) years. The lease would provide for monthly payments or payments paid once a year, for 25 years for the use of the lease area, and access/utilities on the property. The lease negotiations will start off as \$1,800/month or \$21,600/year. Lease increases will also be included within the Agreement either yearly at 2% or every five years at 10%. Please note this is the starting rate in this area. However, if selected, we will inquire about a higher rate with AT&T Legal once negotiations occur. AT&T only gives our office the starting rate and doesn't give us the top dollar until we start negotiating.

### **PROJECT TIMELINES:**

The first step is to complete a "Feasibility Study". Our office will request to walk the property to find a location that is preferred by the agency. We would then take photos of the location and take note of the elevation, utilities in the area,

and access. Once we have a location, we will put together the information to send off to AT&T for review. If AT&T chooses your location, we would set up a design walk in the following two weeks. This walk would include the Surveyor, Architect and Engineer, AT&T's Radio Frequency Engineer, and the Civil Vendor, as well as our office.

Approximately 2-3 weeks later from that second walk, we should be in receipt of the drawings for the proposal. We would then route the drawings for Landlord/Property Owner review. During the review by all parties, we would complete various reports as requested by the Jurisdiction (noise studies, biological reports, archeological reports, EME Reports, photo simulations, etc.). All reports completed will be routed to you for your records. Once all is completed, we would submit for Planning and Building Review. All fees associated with this project will be paid by AT&T. There is no cost to the District.

Below you will find the normal forecast for project run times. The turnaround from conducting a Design Walk to Approval with the County is approximately 15-24 months. However, as with all things, some timelines can be pushed out, or the review with the Jurisdictions can be extended, or can go much quicker. Construction normally starts between 2-3 months from obtaining the Building Permit. This is also when rental payments would be initiated. Below I put together a timeline that we could be following for this project if the District is interested.

PROJECT TASKS	FORECASTED DATE OF COMPLETION:
SITE DESIGN WALK:	January 22, 2024
SURVEY RECIEVED:	January 24, 2024
90% DRAWINGS RECEIVED:	February 5, 2024
100% DRAWINGS RECEIVED:	March 1, 2024
PLANNING DEPARTMENT REPORTS RECEIVED:	March 30, 2024
SUBMIT TO PLANNING DEPARTMENT:	March 31, 2024
RECEIVED REDLINED AGREEMENT:	April 8, 2024
AGREEMENT EXECUTED:	August 11, 2024
PLANNING APPROVAL:	August 30, 2024
PHASE 1 COMPLETED:	September 20, 2024
GEO TECH WORK COMPLETED:	October 16, 2024
SUBMIT TO BUILDING DEPARTMENT:	November 13, 2024
BUILDING APPROVAL:	March 11, 2024
SITE ACQ COMPLETE (HAND OFF TO CIVIL VENDOR TO START CONSTRUCTION):	March 12, 2024
BID WALK COMPLETED:	April 22, 2025
CONSTRUCTION START:	May 5, 2025
RENT PAYMENTS INTIATED W/ BACKRENT:	June 5, 2025
CONSTRUCTION COMPLETE:	October 3, 2025

Please let me know if you have any questions on this proposal.

We look forward to hearing back from you.

Thank you!

**Ashley Smith**  
 Site Acquisition Manager  
 Epic Wireless Group LLC  
 605 Coolidge Drive, Suite 100, Folsom, CA 95630  
 (916) 247-1749; [ashley.smith@epicwireless.net](mailto:ashley.smith@epicwireless.net)



# CONSTRUCTED MONOPINE TOWERS



## CONSTRUCTED MONOPINE TOWERS

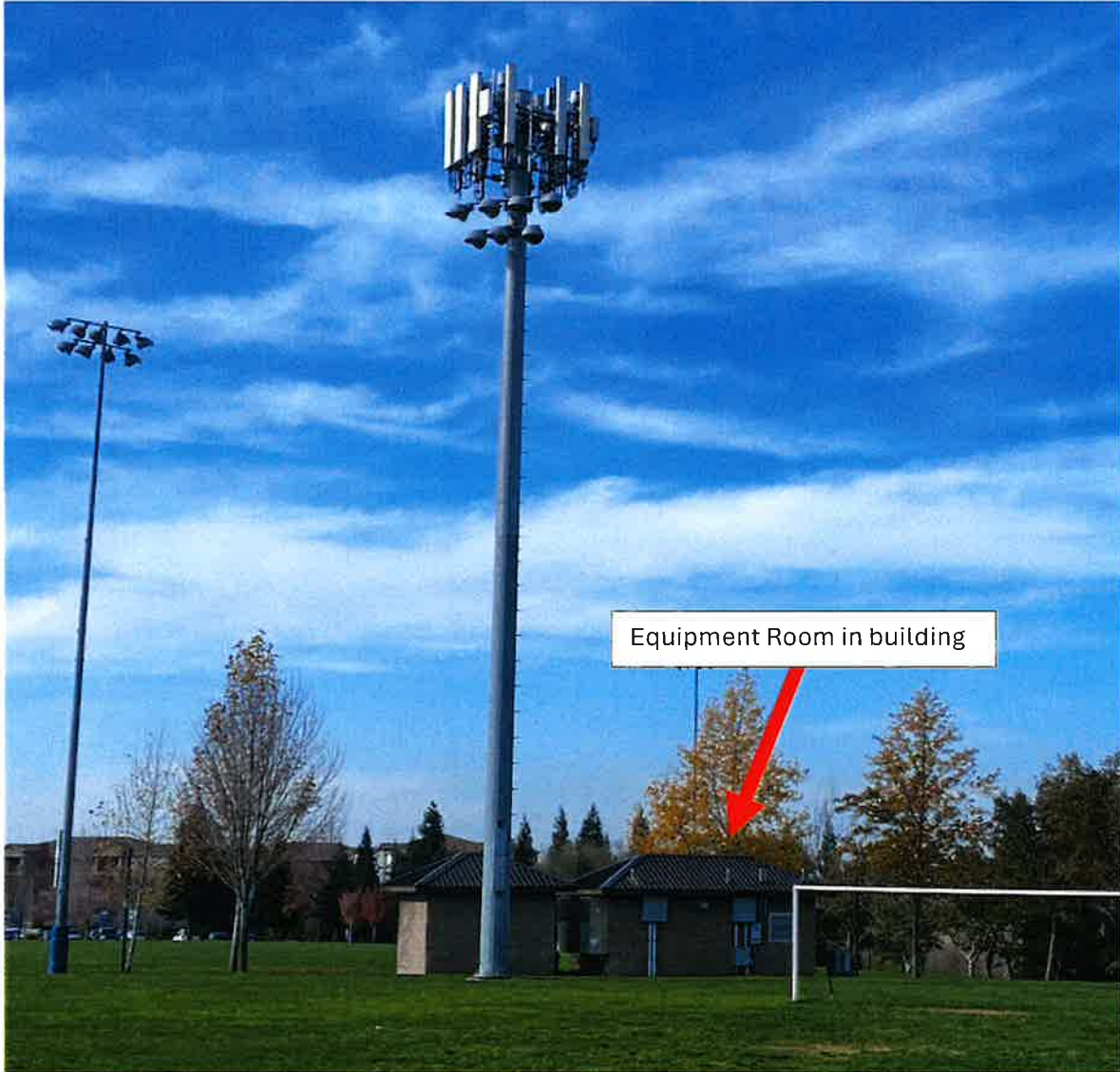


# CONSTRUCTED MONOPINE TOWERS

GROUND EQUIPMENT:



# CONSTRUCTED LIGHT STANDARD



# CONSTRUCTED LIGHT STANDARD



# CONSTRUCTED LIGHT STANDARD

