

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

Regular Meeting of the Board of Directors  
February 16, 2023, 6:30 p.m. – District Office – Regular Meeting  
6040 Watt Avenue, North Highlands, Ca 95660  
Phone: (916) 332-7440  
WWW.NHRPD.ORG

1. **CALL MEETING TO ORDER**

2. **COMMENTS AND REPORTS FROM CITIZENS AND ORGANIZATIONS**

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

3. **ADMINISTRATOR'S REPORT**

- A. Park Master Plan Update
- B. Park and Facility Maintenance Report
- C. Recreation Report

4. **CORRESPONDENCE**

- A. Letter dated January 24, 2023 from Matthew Duarte, Executive Director for California Association of Recreation and Park District (CARDP) re: CARPD Conference 2023 – May 17-20, 2023, Tenaya Lodge @ Yosemite.

5. **REPORTS FROM STANDING COMMITTEES:**

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

6. **CONSENT CALENDAR**

- A. Approval January 12, 2023 minutes
- B. Board to receive and file the Calendar Year 2023 Investment Policy for the Pooled Investment Fund.
- C. Approval of payment of the bills for the General Fund and CFD for the month of January 2023.

7. **UNFINISHED BUSINESS**
8. **NEW BUSINESS**
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 9, 2023 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands, CA

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

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: February 16, 2023

SUBJECT: PARK MASTER PLAN UPDATE



**BACKGROUND**

Previously I spoke with Karen Folsom, O'Dell Engineering Landscape Architect and Project Manager, requesting that she provide project information that I could include as a mid-project update to the NHRPD Board of Directors.

**DISCUSSION**

This report includes a brief chronological update on the park master plan from February 2022 through February 2023. At the conclusion of this report, staff has provided the board with additional information should the board consider expanding the scope of the planning efforts for the master plan.

February 2022

At the February 10, 2022 regular board meeting, staff advised the board that information regarding the park and recreation facilities master plan had been distributed to qualified firms to assist the district in developing the plan. This information included providing client references, sample master plans, resumes for the project manager and assigned team, proposed budget and projected completion timeline.

March 7, 2022

At the March 7, 2022 regular board meeting, staff presented copies of the Request for Proposals distributed to 16 qualified firms.

April 13, 2022

No board report on the master plan.

May 12, 2022

Staff reported to the board that out of the 16 RFP's distributed to master plan design firms, the district only received 1 response. Staff contacted the remaining firms in an effort to find out why they decided not to submit an RFP. Various reasons were given, but the main reason seemed to be most firms were interested in the district's upcoming RFP for Sierra Creek Park. Many stated that they would be more interested in the park master plan if the district considered combining the two projects under a single agreement which could possibly result in cost savings to the district. Ultimately, many of the firms

stated that there is a huge cost to prepare an RFP, and if they were going to dedicate the time and effort to do so, their preference would be either the park project or the master plan and park project. At the direction of legal counsel, the board agreed to reject the single RFP proposal and authorize the Administrator to negotiate an agreement with a qualified firm on the open market for the master plan and park project.

#### July 14, 2022

Staff presented a report to the board indicating that after speaking with the initial round of 16 qualified firms, eight firms indicated an interest in the expanded proposal that included the park master plan and Sierra Creek Park design. Firms responded to the district's Q&A submittal for both projects. Firm interviews were set for late July or early August 2022.

#### August 16, 2022

The district conducted all day "face to face" interviews with five firms, with the exception of one firm who indicated that due to a scheduling conflict, they requested that their interview be conducted by Zoom. Two board members, Pat Williams and Crystal Harding, volunteered to represent the board on the interview panel. One outside panelist, Mike Blondino, Administrator for the Carmichael Recreation and Park District, also participated as did Scott Graham.

#### October 13, 2022

Staff notified the board of directors that based upon the master plan firm interviews, O'Dell Engineering has been selected as the top choice for the park master plan and Sierra Creek Park design. Contracts and agreements were prepared by both parties, reviewed and signed off by NHRPD legal counsel.

#### October 21, 2022 (week of)

Project kick off for the master plan and park design began. See December 8, 2022 project plan update to the Board of Directors.

#### October 21, 2022 – December 2022

Community Outreach began with planned community meetings scheduled for January 2023 (two meetings) with a Focus Group meeting to be scheduled (TBA).

#### December 8, 2022

O'Dell Engineering submitted a park master plan project to district staff which was later distributed to the board on December 8, 2022. This included a project start and completion timeline and budget.

#### January 12, 2023

As part of the January 12, 2023 board agenda, staff included a master plan project update.

#### January 17, 2023

The first community outreach meeting presented by O'Dell Engineering was held at the Recreation meeting room. Approximately 2 people attend the meeting on Zoom and another 9-10 in person.

#### January 25, 2023

The second community outreach meeting presented by O'Dell Engineering was held at the Recreation meeting room. Four people attended the meeting on Zoom; four people on FB Live; and, another four in person.

February 16, 2023

First and foremost, my experience has been that for various reasons, park master plan completion deadlines are often extended beyond their original scope and planned completion date. In the event the district's board of directors were to request additional community outreach (meetings) and possibly including "in-person" board presentations by O'Dell staff, I have requested this information, and costs, in advance from O'Dell.

The following information was provided to the Administrator from Karen Folsom, O'Dell Park Master Plan Project Manager:

Project Description

In the process of O'Dell providing services to the District for the Parks Master Plan, the option of holding additional community outreach meetings has been brought up. In addition, included is attendance for an O'Dell representative to attend a scheduled Board meeting. Below are breakdowns for several options for these additional meetings as well as the presentation prepared and follow-up services that may be required.

**TASK 1: PROJECT SCOPE**

- Task 1.1 Additional Community Outreach Meeting: The O'Dell team will work closely with District staff to schedule and facilitate additional community meetings and outreach efforts. This task includes utilization of existing presentation materials used for previous meetings. Results will be included in the Parks Master Plan document.
- Task 1.2 Preparation of additional materials, including revisions to the existing presentation materials or survey.
- Task 1.3 Attendance at one Board Meeting to be held at regularly scheduled board meeting date. This meeting is to review the current status of the Master Plan for the Board members.
- Task 1.4 Preparation of additional materials, presentation, and/or detailed summary of the progress.

**FEES:**

Task 1.1	Community Meeting-per meeting	\$2,500
Task 1.2	Preparation of additional outreach material	2,200
Task 1.3	Board Meeting attendance-per meeting	1,200
Task 1.4	Board Presentation	1,600
<u>Reimbursables including mileage, lodging, meals and printing costs:</u>		<u>2,000 (Not to exceed)</u>
<b>TOTAL PROJECT FEES AND REIMBURSABLES:</b>		<b>\$9,500</b>

Client to Provide:

**Outreach costs for meeting facilities, marketing mailers, postage, online or newspaper publishing, or refreshments.**

Going Forward

Under the current master plan schedule, the goal is to submit the Master Plan for adoption by the NHRPD board at the December 14, 2023 regular board meeting. If the board at any time has a desire to

hold additional community outreach meetings, board adoption of the Master Plan may not occur until sometime in 2024.

February 25, 2025

The third community outreach meeting presented by O'Dell Engineering is scheduled to be held at the Recreation meeting room (2-4pm). This meeting is open to the public, however, the main focus is on local sports organizations and local service clubs.

RECOMMENDATION

This staff report is advisory only. There are no staff recommendations at this time.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD OF DIRECTORS MEETING

To: Larry Mazzuca, District Administrator  
From: Scott Graham, Parks and Facilities Superintendent  
Date: February 16, 2023  
Subject: Park/Maintenance Report

PARK MAINTENANCE UPDATE:

- Weekly pruning, edging, trimming and blowing of all District parks and facilities as needed.
- Leaf pickup at various District parks was completed. That completes leave removal for the season.
- At Capehart, both pools were emptied of accumulated rain water.
- Heavy rains caused a drain in the main play structure at Freedom Park to clog. Staff removed the standing water with pumps and by hand.
- At Memorial Park, a new swing seat was installed. The original seat had been vandalized.

FACILITY MAINTENANCE UPDATE:

- In the Community Center, the floors were mopped, scrubbed and waxed. The kitchen was also cleaned and sanitized.
- A new timer for the Office Complex parking lot lights was installed.
- The installation of the new camera system at Freedom Park is complete.

INCIDENT/ACCIDENT REPORT UPDATE:

- The following Incident Reports were submitted in January:
  - At Larchmont Park, an unknown subject tried to set a fire on one of the play structures. A neighbor saw the act and used a fire extinguisher to put out the fire before it could spread. The structure will be inspected and repaired or replaced.
  - At Freedom Park, unknown subjects lit a fire in a trash can, causing the can enclosure to be burned beyond use. The damaged piece was removed and the area cleaned.

TREE DAMAGE UPDATE

Recent heavy winds and rain storms caused significant damage to large trees at Freedom Park, Karl Rosario Park, Sierra Creek Park, Memorial Park and the Office Complex. Some of the damaged trees were removed by staff, but most required a contractor to remove the damaged trees. In addition, storm debris at most District parks was significant. Staff is in the process of cleaning all District parks to remove the debris.



Sierra Creek



Karl Rosario Park



Office Complex



FEC POP TEAM STAT PROGRAM:

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

**Monthly activity report for:** North Highlands Park District, **Reporting Period:** 2023-01-01 to 2023-01-27

**Summary of enforcement actions**

	Park Hours:	3
	Drugs:	0
	Weapons:	0
NTA Issued: 6	Alcohol:	0
	Animals:	0
	Vehicle Code:	3
	Probation Violation:	0
	Other:	0
Onsite Arrests:	Drugs:	
	Weapons:	
	Assault/Battery:	
	Sex Crimes:	
	Theft:	
	Probation Violation:	
	Other:	
Calls For Service:		1
Parking Citations:		4
Warrant Arrests:		0
DUI Arrests:		0
Stolen Vehicles:		0
Warnings Issued:		3



# NORTH HIGHLANDS RECREATION AND PARK DISTRICT

## BOARD AGENDA

TO: Larry Mazzuca, Administrator  
FROM: Rachel Robertson, Recreation Superintendent  
DATE: February 16, 2023  
SUBJECT: Recreation Division Report

### Toddler & Youth Programs

- Dragon's Den, the new Before and After School program in partnership with Dudley Elementary started the second week of January. Students participated in a daily schedule of: snack (provided by CJUSD), homework, physical education, and educational enrichment.
- Youth Basketball Open Gym, formally \$5.00/week, is back at no charge this season. The turnout has been excellent now that there is no fee.
- Pee Wee Basketball started the last weekend of January.
- Youth Basketball League was pushed to start in early February (previously the last week of January) to accommodate more time for families to register. Staff are happy with the decision that was made because all leagues have multiple teams and no age group was cancelled.
- Youth Cheer was pushed back to start in early February as well since participants cheer at the basketball games.
- Basketball/Cheer schedules were emailed to participants at the end of January.
- Tot Spots had a great turnout for the January class. Participants engaged in water color painting + science experiment, and a sing-a-long.

### Teen Programs

- Unfortunately, Teen Job Workshop was cancelled due to low enrollment. However, staff are thinking of ways to tie this program in to the Junior Recreation Leader program that occurs in the Summer.

### Adult Programs

- Adult Volleyball continues on, with a short 2 week break due to holidays (1/2 and 1/16).

### Senior Programs

#### Bingo

- Bingo continues to average about 20 participants. This number is lower than the average month; however, with the holidays and storms, this was to be expected.

#### Harvestime

- Harvestime averaged about 12 participants.

#### Senior Movies

- January movies were "The Lost City" and "Top Gun: Maverick".
- A movie suggestion form has been added at the sign-in for all senior programs.

#### Matter of Balance Class

- “A Matter of Balance” is a free program offered by Dignity Health. Participants learn a variety of strategies and exercises to help increase strength and balance.
- This partnership began as a result of this course being presented at the Harvestime program. Participants enjoyed the class so much, that they requested to make it a weekly class. Staff worked with Dignity Health to offer an 8-week course to our seniors. Staff are currently in communication to offer a second session in April, due to the popularity of the current session – which filled to capacity, and has several more on the waitlist.
- The class is offered 1x a week for 8 weeks for 2 hours.

### Rentals

- Capehart Gym: 6
- Community Center: 3
- Freedom Park: 0 – off season
- Recreation Center: 4
- Ridgepoint Gym: 0

### Community Resources

- Sacramento County used our building for two dates for COVID-19 and flu vaccines. Originally the clinic was offered for 3 weeks in January; however, due to the storms, Sacramento County cancelled January 10.

### Special Events

- Staff focused January on preparing for the new event, Cupid’s Crew Valentine Dance on February 3.
- The event will have a live DJ, games, food, “professional” photos, and a Valentine craft.
- This event is family friend and meant to run similar to a parent/me dance.
- Thank you to Pat Williams for donating 12 tickets for the event.

### Marketing

- Staff have finalized marketing materials for Spring programming (March – May). Staff go “live” one month before the start of a new season to accommodate registration and marketing. For the spring season, the go “live” date is February 1.
- Spring Recreation Guides were ordered and will be available as a hard copy, available in the office, February 1.
- Postcards were ordered and mailed to families generated through our addresses collected in Active Net, estimated delivery around January 31<sup>st</sup>. Staff are working on a quote on what the price would be to mail postcards to all households in the District.
- Spring generic program and event flyer was approved by Twin Rivers and Center Joint Unified School Districts and will be distributed on Feb 1 to schools within the District.
- An Email blast was drafted and will be sent on February 1.
- The website/sign board will be updated on February 1.

### Miscellaneous Updates

- Staff are happy to report that we received several family applications for scholarships for Cheer and the Basketball League. 7 children benefitted from the scholarship (2 for Cheer, 5 for basketball).
- Staff have continued to discuss ways to advertise the scholarship program with many avenues already addressed: website, sign board, flyers (when applicable), and the Recreation Guide.
- In the Spring Guide, staff added a “\$” next to every program that is available with the scholarship program.
- Staff have also posted on social media and started to leave a line at the bottom of a social media description if a scholarship is applicable for this program.

Dragon's Den (Before and After School Program)



Tot Spots





January 24, 2023

TO: CARPD Member Districts

FROM: Matthew Duarte, Executive Director

SUBJECT: CARPD Conference 2023 – May 17 - 20, 2023, Tenaya Lodge @ Yosemite

On behalf of the Board of Directors of CARPD, we would like to invite you to join us at our **Annual CARPD Conference at Tenaya Lodge @ Yosemite on May 17 – 20, 2023**. We know you and your teams are constantly working to improve the quality of services in your community, so in recognition of those efforts (and our Conference location) we selected “Reaching New Heights” as this year’s theme. We have some exciting things in store for our event and we are planning on activities that will embrace the very *nature* of our member organizations and help you and your Staff take your District to the next level!

To register for the 2023 CARPD Conference, please visit our website at [caparkdistricts.org](http://caparkdistricts.org) or fill out the enclosed registration form. Early Bird registration closes on **March 17, 2023**, so make sure you register today!

We also want to remind our members that CARPD encourages attendance from all of our members and, to facilitate that participation, we offer a **Conference Scholarship Program**. A Conference Scholarship includes complimentary registration and accommodations for the event and each year we select as many winners as we are able. To be considered, please apply by **March 17, 2023**.

Finally, CARPD is committed to honoring excellence in the field by again recognizing the winners of our esteemed **Awards of Distinction**. CARPD will be continuing its tradition by acknowledging Districts, Board Members, Staff Members, and community members who -- by parks and rec standards -- have really "knocked it out of the park!" The deadline to submit Awards Nominations is **April 7, 2023**, so please review the enclosed materials and submit your nominations today.

If you have any questions regarding the Conference, please feel free to contact our team at (916) 722-5550. See you in Yosemite!

Sincerely,

A handwritten signature in blue ink that reads "Matthew Duarte".

Matthew Duarte  
Executive Director

enclosures



# Attendee Registration Form

For convenient and immediate processing, please go to at [caparkdistricts.org](http://caparkdistricts.org) to register and pay electronically. Or complete the below form and return to CARPD. See you all in Yosemite!

### 1. Fill out your District Information:

District Name: \_\_\_\_\_

District Contact: \_\_\_\_\_ Contact Email: \_\_\_\_\_

### 2. Fill out your Attendee Information:

Attendee #1 Name: \_\_\_\_\_ Attendee Title: \_\_\_\_\_

Attendee Email: \_\_\_\_\_ Guest Name (If applicable): \_\_\_\_\_

Attendee #2 Name: \_\_\_\_\_ Attendee Title: \_\_\_\_\_

Attendee Email: \_\_\_\_\_ Guest Name (If applicable): \_\_\_\_\_

Attendee #3 Name: \_\_\_\_\_ Attendee Title: \_\_\_\_\_

Attendee Email: \_\_\_\_\_ Guest Name (If applicable): \_\_\_\_\_

Attendee #4 Name: \_\_\_\_\_ Attendee Title: \_\_\_\_\_

Attendee Email: \_\_\_\_\_ Guest Name (If applicable): \_\_\_\_\_

Attendee #5 Name: \_\_\_\_\_ Attendee Title: \_\_\_\_\_

Attendee Email: \_\_\_\_\_ Guest Name (If applicable): \_\_\_\_\_

### 3. Calculate Your Attendee & Guest Pricing:

Attendee Registration <b>before</b> March 17, 2023	\$300	x _____	=	_____
Attendee Registration <b>after</b> March 17, 2023	\$325	x _____	=	_____
Guests (All Lunches & Awards Banquet)	\$50	x _____	=	_____
Non-Member Registration	\$375	x _____	=	_____
One Day Attendee	\$200	x _____	=	_____
<u>Grand Total:</u>			=	_____

### 4. Select your Payment Type:

Check (Payable to CARPD)  
1075 Creekside Ridge Drive, Ste. 240  
Roseville, CA 95678

Credit Card  
Pay online at:  
[caparkdistricts.org](http://caparkdistricts.org)

Cancellations must be received no later than **April 17, 2023**. All cancellations made within the specified time frame will be refunded, less a \$50 processing fee. Substitutions are accepted, but must be submitted no later than **May 1, 2023**.

<u>Hotel Accommodations</u> Tenaya Lodge @ Yosemite 1122 Highway 41 Fish Camp, CA 93623  Reserve by Phone: (800) 635-5807, Option #1 Group Code: NTK051523CARPD Reserve Online: <a href="http://www.caparkdistricts.org/make-your-hotel-reservations">www.caparkdistricts.org/make-your-hotel-reservations</a>	<u>Conference Schedule (Condensed &amp; Tentative)</u>  Wed. PM May 17 4:30pm   5:30p Hotel Check In   Welcome Reception Thurs. AM May 18 9:00am   10:30am General Membership Mtg.   Sessions Thurs. PM May 18 6:00pm Sponsor Reception & Awards Banquet Fri. AM   PM May 19 9:00am   5:30pm Sessions   Closing Reception Sat. AM May 20 11:00am Hotel Check Out
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1075 Creekside Ridge Drive, Suite 240, Roseville, CA Phone: (916) 722-5550









CARPD Annual Conference: May 17 - 20, 2023 - Tenaya Lodge @ Yosemite

## Awards of Distinction - Nomination Form

For convenient and immediate processing, please go to [caparkdistricts.org](http://caparkdistricts.org) to submit electronically. Or complete the below form and return to CARPD. See you all in Yosemite!

District Name: \_\_\_\_\_

District Contact: \_\_\_\_\_ Contact Email: \_\_\_\_\_

### NOMINATION

Nominee Name: \_\_\_\_\_

#### **District Awards**

- Outstanding New Facility: Honors excellence in design and planning of newly constructed public park facilities. Demonstrates high standards of quality, versatility, accessibility, and community involvement.
- Outstanding Renovated Facility: Honors excellence in design and planning of newly renovated public park facilities. Exhibits high standards of quality, versatility, accessibility, and community involvement.
- Environmental Excellence Award: Honors programming or planning that supports environmental sustainability in the operation and management of District facilities.
- Outstanding Activity/Program/Special Event: Honors outstanding and unique achievements in program planning, development, and implementation of a District activity or special event.
- Outstanding Innovation: Honors unique or groundbreaking recreation programs, park maintenance practices, or District operations.
- CARPD Community Landmark Award: Recognizes public park facilities that have served communities for 30 or more years. Honors those facilities that have been at the core of recreation and park activities for a diverse user base and provided a wide-range of experiences and activities to the community.

#### **Individual Awards**

- Outstanding District Employee: Any employee whose significant contributions have gone above and beyond in service of their District.
- Outstanding General Manager: Any General Manager or District Administrator whose significant contributions have gone above and beyond in service of their District.
- Outstanding Board Member: Any individual serving as Board Member for at least one term of office (4 years) whose significant contributions have benefitted their District.

#### **Community Awards (Limit 1 Per District—ALL Nominees Honored)**

- Outstanding Community Organization/Partner: Honors any public or private club, special interest group, or public agency that has made a significant contribution to a District recreation or park program.
- Outstanding Volunteer: Honors any person who has provided outstanding participation, volunteer service, or other significant contributions to a District recreation or park program.

#### **SUBMITTAL OF NOMINATION (Written submission no longer than 1 page & 1-2 photographs in support of your Nominee.)**

Submissions must be received by **April 7, 2023**. Districts may submit nominations in multiple categories. To submit:

Online: [www.caparkdistricts.org](http://www.caparkdistricts.org) or Email this completed form, written submission, & photos to: [awards@capri-jpa.org](mailto:awards@capri-jpa.org)

1075 Creekside Ridge Drive, Suite 240, Roseville, CA Phone: (916) 722-5550



Artwork courtesy of Heidi Garner Studio

# NORTH HIGHLANDS RECREATION AND PARK DISTRICT

## BOARD MEETING MINUTES

### REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: January 12, 2023

Time: 6:30 p.m. – Regular Meeting

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

Member Present: Patrick Williams, Beau Reynolds, Crystal Harding, Joanna McVay

Members Absent: Veya Cummings

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

Guests Present: None

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

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

#### **APPROVAL OF MINUTES:**

**1/1/23**

Motion by Board Member McVay, seconded by Board Member Harding, that the Board of Directors approve the Minutes of the Regular Meeting of December 8, 2022.

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

#### **CHAIRPERSON'S REPORT:**

None

#### **COMMENTS FROM BOARD MEMBERS:**

Board Member Harding stated that she is loving Adult Volleyball. She stated that she was talking to one of the volleyball players who stated that they enjoyed the Rockin Around with Santa.

Board Member Reynolds stated that this month we get celebrate Martin Luther King Day so happy King Day!

Board Member Reynolds apologize for not attending Breakfast with Santa, but he stated that he got COVID.

**REPORTS FROM STANDING COMMITTEES:**

**Budget, Finance & Audit:** Chairperson Beau Reynolds; vacant

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

**Personnel and Policy:** Chairperson vacant; Member Crystal Harding

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

**ADMINISTRATOR'S REPORT:**

Administrator Mazzuca reported on the ARPA Funding. In an email to the District, Sacramento County officials have indicated that NHRPD would not be eligible for additional funding as they have already been funded/reimbursed by the State of CA Covid Relief Fund.

Administrator Mazzuca went over the annual Parcel Tax Report for Elverta Park Cherry Blossom Community Facilities District (CFD) No. 2016-01 – FY July 1 2021 – June 30, 2022.

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

- Scott added a couple of additions to his reported on fall out of the severe wind and rain we had the last couple of days.
  - At Karl Rosario Park a tree did fell across the road but was able to get a crew out there to cut as many of the branches off, they were able to open Rosario road (see the maintenance report for photos).
  - Larchmont Park, a lot of water accumulation, staff came out and clean out the drains.
  - At Sierra Creek Park a tree fell. The tree will be removed as soon as weather conditions permit.
  - At the District Office, a large part of a tree on District property and fronting Watt Avenue (near the electronic sign board) split and fell. Staff removed the damage materials, but is working with CAPRI to cover the cost of removing the entire tree. The cost to remove the tree will exceed \$7K as road closures (Watt Avenue) will need to be utilized.

Recreation Superintendent Rachel Robertson presented her division report:

**CORRESPONDENCE:**

Chairperson Williams reported that this would be under New Business.

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

None

**UNFINISHED BUSINESS**

- A. Master Plan Update  
Administrator Mazzuca reviewed the Master Plan report.
- B. Sierra Creek Park Design Update  
Administrator Mazzuca reviewed the Sierra Creek Park Design report.

**NEW BUSINESS**

- A. Appointment of Board Committees for 2023 Calendar Year  
Chairperson Williams appointed Board Members to their new 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

B. Board Agenda Change Recommendation

Chairperson Williams stated that we will go down the list for Board Agenda Change Recommendation to discuss/approve or not approve.

**Roll Call**

**1/2/23**

Motion by Board Member Reynolds to accept staff recommendation of Roll Call. The Motion failed due to lack of a second.

**Pledge of Allegiance**

**1/3/23**

Due to lack of Motion and second the Pledge of Allegiance failed.

**Consent Calendar**

**1/4/23**

Motion by Board Member Reynolds, second Board Member McVay to approve staff recommendation to add consent calendar to the agenda.

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

**Board Meeting Time**

**1/5/23**

Motion by Board Member Reynolds, second Board Member McVay to approve staff recommendation to keep the Regular Board Meeting time as 6:30 p.m.

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

**Rearrangement of Agenda Items**

**1/6/23**

Motion by Board Member Harding, second Board Member Reynolds to approve staff recommendation that the Board place public comments and board action items towards the beginning of the agenda.

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

- C. Maintenance Worker Salary Survey and Proposed Salary Adjustment  
Administrator Mazzuca went over his Maintenance Worker Salary Survey and Proposed Salary Adjustment report.

**1/7/23**

Motion by Board Member McVay, second Board Member Harding to approve staff recommendation that the Board of Directors authorize a salary adjustment to the district's five maintenance workers (MW and WMII) reflecting a salary and benefit adjustment of 8% effective February 1, 2023.

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

- D. Mid-Year District and Budget Report and Approval of Resolution #621 – Mid-Year Budget Transfer Request  
Administrator Mazzuca went over the Mid-Year District and Budget Report for Resolution #621 – Mid-Year Budget Transfer Request.

**1/8/23**

Motion by Board Member Reynolds, second Board Member Harding to approve staff recommendation that the Board of Directors approve Resolution #621, the transfer of \$135,848 from the Contingency Fund to cover the cost of the additional services, equipment, and staffing.

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

- E. Sacramento Local Agency Formation Commission (LAFCo) re: Nominations for Membership on Special District Advisory Committee (SDAC)  
Administrator Mazzuca reviewed the LAFCo correspondence and asked if there wany any Board Members interested in either of the two positions?

**1/9/23**

Board Member Harding Nominated Board Member Reynolds for Special District Advisory Committee Office B, Board Member McVay second.

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

**1/10/23**

Board Member Harding Nominated herself for Special District Advisory Committee Office A, Board Member Reynolds second.

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

**PAYMENT OF BILLS**

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

**1/11/23**

Motion made by Board Member Harding, seconded by Board Member Reynolds, that the Board of Directors approve December’s GF payment of the bills.

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

**1/12/23**

Motion made by Board Member Harding, seconded by Board Member Reynolds, that the Board of Directors approve December’s CFD – Cherry Blossom Park payment of the bills.

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

**ADJOURNMENT**

Chairperson Williams adjourned the meeting at 8:05 p.m.

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

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

**Department of Finance**  
Ben Lamera, Director  
Joyce Renison, Deputy Director



**Divisions**  
Administration  
Auditor-Controller  
Consolidated Utilities Billing & Service  
Investments  
Revenue Recovery  
Tax Collection & Business Licensing  
Treasury

**County of Sacramento**

January 17, 2023

To: Pooled Investment Fund Participant Agency Board Chairs

Subject: **CALENDAR YEAR 2023 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 2023 investment policy on December 6, 2022.

The 2023 investment policy eliminates now-obsolete Fitch Viability and Support Rating requirements for banks.

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 2023 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 available on the Investment Division webpage:

- 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 that reads "Ben Lamera".

**Ben Lamera**  
Director of Finance

Enclosure



# **SACRAMENTO COUNTY**

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

### **CALENDAR YEAR 2023**

*Approved by the  
Sacramento County Board of Supervisors*

**December 6, 2022  
Resolution No. 2022-1002**



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**SACRAMENTO COUNTY**  
**Annual Investment Policy**  
**of the Pooled Investment Fund**  
**CALENDAR YEAR 2023**

**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.

## **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>Banks</b> — FDIC Insurance Coverage
	<b>Credit Unions</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</p> <p>Moody's: P-2</p> <p>Fitch: F-2</p> <p><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 .....	180 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

<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.

**X. 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 was \$520 for the

period January 1, 2021, to December 31, 2022. The limitation for January 1, 2023, to December 31, 2024 will be adjusted for inflation by the State Fair Political Practices Commission by January 2023. 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

<b>Short Term / Commercial Paper Investment Grade Ratings</b>			
<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 & PARK DISTRICT**  
**BILLING REPORT FEBRUARY 2023**  
**(Bills paid in January 2023)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
	<b><u>BENEFITS</u></b>			
1210	Retirement	Voya	Jan-23	\$ 4,176.91
1230	Insurance	California Choice	Feb-23	\$ 10,121.43
1230	" " "	CoPower	Feb-23	\$ 1,026.00
1240	Workers' Comp	CAPRI	4th Qtr.	\$ -
	<b>Total</b>			<b>15,324.34</b>

**SERVICES & SUPPLIES**

2039	Empl Trans	Kersevan, Chirs	December 2022	\$ 16.63
2039	" " "	Luu, Evonne	December 2022	\$ 34.69
2039	" " "	Robertson, Rachel	December 2022	\$ 10.25
2039	" " "	Thayer, Kayla	December 2022	\$ 56.06
2061	Membership	CPRS	Scott membership	\$ 150.00
2061	" " "	USBank	CPRS (Rec Membership)	\$ 150.00
2076	Office Sup	Walkers	Office Supplies	\$ 611.10
2076	" " "	Walkers	Office Supplies	\$ 166.58
2076	" " "	USBank	Amazon (RecSupplies)	\$ 71.75
2085	Printing	ABC Printing	Letter Head	\$ 210.11
2104	Agri/Hort	TrueGreen	Ridgepoint	\$ 1,595.00
2112	Bldg Maint. Supplies	Home Depot	Supplies	\$ 181.57
2112	" " "	Home Depot	Supplies	\$ 329.94
2131	Elec Sys Serv.	RS General Contractor	CC Exterior Lights	\$ 700.00
2131	" " "	Cal Neva	Service	\$ 474.13
2132	Elec Sys Sup.	RS General Contractor	CC Exterior Lights	\$ 700.00
2168	Plumbing	Rapid First	Freedom	\$ 299.00
2191	Electric	SMUD	3548415 3244 Freedom Park	\$ -
2191	" " "	SMUD	7000000346 District	\$ 2,874.42
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$ 63.62
2191	" " "	SMUD	2733018 Aztec	\$ 616.38
2191	" " "	SMUD	3548415 3244 Freedom Park	\$ -
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$ 198.09
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$ 786.67
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ 16.37
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 761.04
2193	" " "	Public Works	Dump	\$ 494.25
2195	Sewage	Sac Utilities	2802 Perrin	\$ 200.11
2195	" " "	Sac Utilities	3843 Bainbridge	\$ -
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$ -
2195	" " "	Sac Utilities	3929 Karl Dr.	\$ -
2195	" " "	Sac Utilities	6040 Watt	\$ -
2195	" " "	Sac Utilities	7916 Aztec	\$ -
2197	Tele & Teleg	Comcast	Service - Shop	\$ 93.45
2197	" " "	Comcast	Service - District	\$ 331.03
2197	" " "	Telepacific	Service	\$ 867.46

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT FEBRUARY 2023**  
**(Bills paid in January 2023)**

<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	\$ 2,138.51
2198	" " "	Sac Suburban	Way, 6040 Watt,Freedom,Softball Complex	\$ 1,808.08
2198	" " "	CA/American	Chardonay	\$ 273.25
2198	" " "	CA/American	Sierra	\$ 285.24
2205	Auto Maint. Serv	J&T Auto	2006 Ford Service	\$ 2,086.14
2205	" " "	J&T Auto	2006 Ford Service	\$ 499.11
2226	Expend Tools	CH Mowers	Tools	\$ 498.61
2226	" " "	CH Mowers	Tools	\$ 177.51
2275	Rents & Leases	CIT - Avaya	Phone Equip.	\$ 418.26
2275	" " "	Cintas	Services	\$ 72.25
2275	" " "	Cintas	Services	\$ 72.25
2275	" " "	Cintas	Services	\$ 72.25
2275	" " "	Alhambra	water	\$ 82.94
2275	" " "	CIT - Avaya	Phone Equip.	\$ 418.26
2275	" " "	Cintas	Services	\$ 72.25
2275	" " "	USBank	United Service(Porta Potty)	\$ 998.68
2275	" " "	All Star Rental	Equipment Rental	\$ 89.10
2275	" " "	Cintas	Services	\$ 72.25
2275	" " "	DLL Finanical	Copier	\$ 186.27
2275	" " "	Sentry Alarm	7916 Alarm Monitoring	\$ 726.00
2275	" " "	Sentry Alarm	6040 Alarm Monitoring	\$ 636.00
2281	Shop Equip Serv.	CH Mowers	Services	\$ 177.77
2314	Clothing	Blankenship, Steve	Reim. Work Boots	\$ 86.73
2314	" " "	American Logowear	Shirts	\$ 409.14
2322	Custodial Sup	A1	Janitorial Supplies	\$ 891.48
2322	" " "	A1	Janitorial Supplies	\$ 152.09
2332	Food	USBank	Smart&Final,BelAir,Walmart,GroceryOutlet, Adalberto's(Harvest,StaffX-masLunch, WinterCamp,Cookingw/kids,RockinAround, DragonsDen,)	\$ 329.07
2444	Medical	USBank	Amazon (Dragon's Den)	\$ 19.17
2531	Leagal Service	Bart.,Kron.,Shan.	Legal Service	
2591	Other Prof Serv.	DOJ	Recreation Fingerprints	\$ 32.00
2591	" " "	Cintas	Service	\$ 181.96
2591	" " "	O'Dell	Master Plan	\$ 19,937.80
2591	" " "	Tree Tech	Karl Rosario	\$ 1,090.00
2591	" " "	Tree Tech	Karl Rosario	\$ 1,405.00
2591	" " "	Tree Tech	Karl Rosario	\$ 1,550.00
2591	" " "	USBank	GoldenHillsPest,Adobe,Microsoft,Stream line,WhenIWork,T-Mobile,VistaPrint (MonthlyServ.,Programs,Website, Scheduler,RecPhone,Printing)	\$ 1,005.35
2852	Recreation Sup	USBank	Walmart,Amazon,GroceryOutlet,BestBuy, (Wintercamp,Cookingw/kids,RockinAround, RecSupplies,Dragon'sDen)	\$ 1,212.95



**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT FEBRUARY 2023**  
**(Bills paid in January 2023)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
			(Merchant Fees - Jan \$44.95/Dec - Bank Analysis	
2898	Other Oper Exp	NHRPD - BANK FEES	Fees \$85.68/Jan - Active Fee \$303.82)	\$ 434.45
2898	" " "	USBank	Parking	\$ 3.50
	<b>TOTAL</b>			<b>\$ 53,661.37</b>

**FIXED ASSETS**

4201	Building Improvement			\$ -
4202	Structures	O'Dell	Sierra Creek	\$ 38,042.85
4202	" " "	RS General Contractor	Capehart Repairs	\$ 8,700.00
4202	" " "			
4202	" " "			
4303	Equipment	Security System	Freedom Park Cameras	\$ 36,461.49
	<b>TOTAL</b>			<b>\$ 83,204.34</b>

<b>Total District Salaries</b>	(JAN 2 PAY DAY)			\$ 71,125.00
<b>Total District EDD</b>	(JAN 2 PAY DAY)			\$ 1,063.13
<b>Total District OASDI</b>	(JAN 2 PAY DAY)			\$ 5,303.75
				<b>\$ 77,491.88</b>

**DISTRICT TOTALS**

**\$229,681.93**

9429	Building Rentals	Pontillo, Julia	10% refund for unsatisfactory facility cond.	\$ 51.00
9646	Rec Fees & Charges			
088L	Park Dedication			

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BOARD MEMBER

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BOARD MEMBER

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BOARD MEMBER

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**CFD BILLING REPORT FEBRUARY 2023**  
**(Bills paid in January 2023)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<b><u>BENEFITS</u></b>				
1210	Retirement	VOYA	Jan-23	\$ 281.97
1230	Insurance	CALIFORNIA CHOICE	Feb-23	\$ 579.58
1230	" " "	COPOWER	Feb-23	\$ 85.50
1240	" " "	CAPRI	4th Qtr	\$ -
	<b>Total</b>			<b>947.05</b>
 <b><u>SERVICES &amp; SUPPLIES</u></b>				
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 31.84
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 31.84
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 200.00
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 47.81
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 54.31
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 93.90
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 93.90
2226	Expend Tools	CH Mowers	Tools	\$ 300.00
	<b>TOTAL</b>			<b>\$ 853.60</b>
 <b><u>FIXED ASSETS</u></b>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
	<b>TOTAL</b>			<b>\$ -</b>
 <b>Total District Salaries (JAN 2 PAY DAY) \$ 3,524.62</b>				
<b>Total District EDD (JAN 2 PAY DAY) \$ 56.39</b>				
<b>Total District OASDI (JAN 2 PAY DAY) \$ 269.64</b>				
<b>\$ 3,850.65</b>				
 <b>DISTRICT TOTALS</b>				 <b>\$5,651.30</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
78	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
79	<b>YOUTH SPORTS</b>							
80	9646	PW Bball Skills & Drills Ses I & II	\$0.00	0.00	0.00	999.00	-999.00	
81	9646	Vball Skills & Drills Session I & II	\$0.00	0.00	0.00	108.00	-108.00	
82	9646	PW Bball - Winter	\$0.00	713.00	0.00	1,181.00	-1,181.00	
83	9646	2nd-3rd Bball -Winter	\$0.00	2,146.00	0.00	2,590.00	-2,590.00	
84	9646	4th-5th Bball -Winter	\$0.00	1,825.00	25.00	2,220.00	-2,220.00	
85	9646	6th-7th Bball -Winter	\$0.00	1,849.00	75.00	2,294.00	-2,294.00	
86	9646	Cheer	\$0.00	193.00	30.00	223.00	-223.00	
87	9646	Youth Dodge Ball	\$0.00	0.00	0.00	0.00	0.00	
88	9646		\$0.00	0.00	0.00	0.00	0.00	
89		<b>TOTAL</b>	<b>\$50,800.00</b>	<b>6,726.00</b>	<b>130.00</b>	<b>9,615.00</b>	<b>41,185.00</b>	<b>19%</b>
90								
91	<b>ADULT SPORTS</b>							
92	9646	Coed Power Volleyball-Monday	\$0.00	0.00	0.00	1,710.00	-1,710.00	
93	9646	Adult Basketball	\$0.00	0.00	0.00	0.00	0.00	
94		<b>TOTAL</b>	<b>\$6,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,710.00</b>	<b>4,290.00</b>	<b>29%</b>
95								
96	<b>TAXES</b>							
97	9101	Prop Tax - Secured	\$1,630,700.00	919,114.77	(2821.14)	916,293.63	714,406.37	
98	9102	Prop Tax - Unsec	\$53,000.00	55,263.03	0.00	55,262.81	-2,262.81	
99	9103	Supp Prop Tax	\$50,000.00	21,429.87	(706.52)	20,723.35	29,276.65	
100	9104	Prop Tax Sec Delinquent	\$11,000.00	0.00	0.00	9,804.83	1,195.17	
101	9105	Prop Tax Supp Delinquent	\$2,000.00	0.00	0.00	3,746.88	-1,746.88	
102	9106	Prop tax Unitary	\$9,300.00	5,792.76	0.00	5,792.76	3,507.24	
103	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
104	9130	Prop Tax - Prior Unsec	\$750.00	414.67	0.00	414.67	335.33	
105	9140	Prop Tax - Pently	\$400.00	234.93	0.00	241.18	158.82	
106	9196	RDA Residual	\$12,500.00	0.00	0.00	481.01	12,018.99	
107	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
108		<b>TOTAL</b>	<b>\$1,769,650.00</b>	<b>1,002,250.03</b>	<b>(3527.66)</b>	<b>1,012,761.12</b>	<b>756,888.88</b>	<b>57%</b>
109								
110	<b>INTEREST INCOME</b>							
111	9410	Interest Income	\$6,500.00	5,908.00	0.00	5,908.00	592.00	
112		<b>TOTAL</b>	<b>\$6,500.00</b>	<b>5,908.00</b>	<b>0.00</b>	<b>5,908.00</b>	<b>592.00</b>	<b>91%</b>
113								
114	<b>USE OF MONEY/PROPERTY</b>							
115	9522	Homeowner Prop Tax	\$13,000.00	4,519.45	0.00	6,456.36	6,543.64	
116		<b>TOTAL</b>	<b>\$13,000.00</b>	<b>4,519.45</b>	<b>0.00</b>	<b>6,456.36</b>	<b>6,543.64</b>	<b>50%</b>
117								
118	<b>IN LIEU TAX</b>							
119	9529	In Lieu Tax	\$100,000.00	100,000.00	0.00	100,000.00	0.00	
120		<b>TOTAL</b>	<b>\$100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100%</b>
121								
122	<b>MISC. Revenue</b>							
123	9530	Misc. Revenue	\$20,064.00	0.00	0.00	20,064.00	0.00	
124		<b>TOTAL</b>	<b>\$20,064.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,064.00</b>	<b>0.00</b>	<b>100%</b>
125								
126	<b>AID TO LOCAL GOVERNMENT</b>							
127	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
128		<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>
129								
130	<b>REDEVELOPMENT FUNDS</b>							
131	9533	Redevelopment Passthru	\$10,000.00	0.00	0.00	296.58	9,703.42	
132		<b>TOTAL</b>	<b>\$10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>296.58</b>	<b>9,703.42</b>	<b>3%</b>
133								
134	<b>FISCAL RELIEF FOR SPECIAL DISTRICT</b>							
135	9595	Fiscal Relief for Special District	\$0.00	0.00	0.00	0.00	0.00	
136		<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>
137								
138	<b>STATE AID</b>							
139	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
140		<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>
141								
142								
143								
144								
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147								
148								
149								
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151								
152								
153								
154								

	A	B	C	D	E	F	G	H
155	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
156	9429	Building Rental	\$40,000	5,603.00	(51.00)	34,201.50	5,798.50	86%
157	9646	Rec Fees & Charges	\$188,800	80,346.50	(265.50)	175,931.00	12,869.00	93%
158	9100	Taxes	\$1,769,650	1,002,250.03	(3527.66)	1,012,761.12	756,888.88	57%
159	9410	Interest Income	\$6,500	5,908.00	0.00	5,908.00	592.00	91%
160	9522	Homeowner Prop Tax	\$13,000	4,519.45	0.00	6,456.36	6,543.64	50%
161	9529	In Lieu Tax	\$100,000	100,000.00	0.00	100,000.00	0.00	100%
162	9530	Misc. Revenue	\$20,064	0.00	0.00	20,064.00	0.00	100%
163	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
164	9533	Redevelopmnet Funds	\$10,000	0.00	0.00	296.58	9,703.42	0%
165	9595	Fiscal Relief for Special Dist.	\$0	0.00	0.00	0.00	0.00	0%
166	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
167	9690	Lease Property	\$128,700	10,644.23	0.00	78,908.61	49,791.39	61%
168	9790	Revenue Other	\$706,500	500.00	0.00	15,707.27	690,792.73	2%
169		TOTAL	\$2,983,214	1,209,771.21	-3,844.16	1,450,234.44	1,532,979.56	49%
170								
171		GENERAL RESERVED FUND	\$0					
172		CARRY OVER	\$1,432,956	0.00	0.00	0.00	0.00	0%
173								
174		TOTAL BUDGET	\$4,416,170	1,209,771.21	-3,844.16	\$1,450,234	2,965,935.56	33%
175								
176		Scholarship		0.00				
177		ADA		0.00				
178		Field Deposit - Brock Park		0.00				
179		Field Deposit - Softball Complex		0.00				
180		Field Deposit - Capehart		0.00				
181		Bldg Deposit		2500.00	0.00			
182		Bldg Guards		1560.00				
183				4060.00				
184								
185	2191	SMUD Reim - Something Extra		380.00				
186	2192	PG&E Reim - Something Extra		10.00				
187	2193	Republic Serv. Reim - Something		90.00				
188	2195	Sewage Reim - Something Extra		240.00				
189	2198	Water Reim - Something Extra		100.00				
190				820.00				
191								
192								
193		Total Revenue		1,214,651.21				
194								
195								
196								
197		Program/Scholarship Donations	\$0.00	0.00	(130.00)	13,177.21	-13,177.21	
198								
199		District ADA Account	\$0.00	0.00	0.00	0.00	0.00	
200		055000000	\$0.00	4,060.00	(9464.99)	23,836.01	-23,836.01	
201		Contingency	\$150,000.00	0.00	0.00	0.00	150,000.00	
202		Park Dedication Acct 088L	\$0.00	229.67	0.00	4,103.00	-4,103.00	
203		Park Fees 346l	\$0.00	4,951.80	0.00	1,238,602.96	-1,238,602.96	
204		District Reserve Acct	\$0.00	0.00	0.00	1,430,928.00	-1,430,928.00	

	A	B	C	D	E	F	G	H
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT - CHERRY BLOSSOM PARK</b>						
2		<b>REVENUE REPORT - JANUARY 2023</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	169.00	0.00	169.00	131.00	
20		<b>TOTAL</b>	<b>\$300.00</b>	<b>169.00</b>	<b>0.00</b>	<b>169.00</b>	<b>131.00</b>	<b>56%</b>
21								
22	<b>USE OF MONEY/PROPERTY</b>							
23	9522	Homeowner Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
24		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
25								
26	<b>IN LIEU TAX</b>							
27	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
28		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
29								
30	<b>MISC. Revenue</b>							
31	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
32		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
33								
34	<b>AID TO LOCAL GOVERNMENT</b>							
35	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
36		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
37								
38	<b>REDEVELOPMENT FUNDS</b>							
39	9533	Redevelopment funds	\$0.00	0.00	0.00	0.00	0.00	
40		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
41								
42	<b>STATE AID</b>							
43	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
44		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
45								
46	<b>SPECIAL ASSESSMENT</b>							
47	9603	Special Assessment	\$127,066.00	65,507.52	(68.63)	65,980.63	61,085.37	
48		<b>TOTAL</b>	<b>\$127,066.00</b>	<b>65,507.52</b>	<b>(68.63)</b>	<b>65,980.63</b>	<b>61,085.37</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	169.00	0.00	169.00	131.00	0%
54	9522	Homeowner Prop Tax	\$0	0.00	0.00	0.00	0.00	0%
55	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
56	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
57	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
58	9533	Redevelopmnet Funds	\$0	0.00	0.00	0.00	0.00	0%
59	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
60	9603	Special Assessment	\$127,066	65,507.52	(68.63)	65,980.63	61,085.37	52%
61								
62		<b>TOTAL</b>	<b>\$127,366</b>	<b>65,676.52</b>	<b>(68.63)</b>	<b>66,149.63</b>	<b>61,216.37</b>	<b>52%</b>
63								
64		<b>GENERAL RESERVED FUND</b>	<b>\$0</b>					
65		<b>CARRY OVER</b>	<b>\$59,642</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59,642.00</b>	<b>0%</b>
66								
67		<b>TOTAL BUDGET</b>	<b>\$187,008</b>	<b>65,676.52</b>	<b>-68.63</b>	<b>\$66,150</b>	<b>120,858.37</b>	<b>35%</b>
68								
69								
70		<b>Total Revenue</b>		<b>65,676.52</b>				
71								
72								
73								
74								
75								

	A	B	C	D	E	F	G
1	<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT</b>						
2	<b>EXPENDITURE REPORT - JANUARY 2022</b>						
3							
4	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
5	<b>ADMINISTRATION</b>						
6	<b>SALARIES &amp; BENEFITS</b>						
7	1110	Administrator	142,815	10,641.61	84,568.51	58,246.49	59%
8	1110	Office Manager	79,224	5,872.92	46,943.36	32,280.64	59%
9	1110	Office Assistant	0	0.00	0.00	0.00	0%
10	1122	Board of Directors	8,500	400.00	3,050.00	5,450.00	36%
11		Sub-Total	230,539	16,914.53	134,561.87	95,977.13	58%
12	1210	Retirement	17,763	1,321.16	10,520.94	7,242.06	59%
13	1220	OASDI	17,636	1,205.36	9,673.73	7,962.27	55%
14	1230	Insurance	33,755	2,692.50	18,847.50	14,907.50	56%
15	1240	Worker's Comp.	4,813	0.00	114.00	4,699.00	2%
16	1250	Unemployment	490	205.96	205.96	284.04	42%
17		Sub-Total	74,457	5,424.98	39,362.13	35,094.87	53%
18		<b>TOTAL</b>	<b>304,997</b>	<b>22,339.51</b>	<b>173,924.00</b>	<b>131,073.00</b>	<b>57%</b>
19							
20	<b>SERVICES &amp; SUPPLIES</b>						
21	2005	Ad/Leg	2,500	0.00	664.70	1,835.30	27%
22	2022	Bks/Subs	150	0.00	146.44	3.56	98%
23	2029	Bus Conf Exp	6,000	0.00	2,730.38	3,269.62	46%
24	2035	Educ/Trng	3,000	0.00	0.00	3,000.00	0%
25	2039	Empl Trans	1,000	0.00	337.12	662.88	34%
26	2051	Insurance	119,191	0.00	119,191.00	0.00	100%
27	2061	Memberships	12,100	0.00	12,266.00	-166.00	101%
28	2076	Office Sups	8,500	611.10	4,733.02	3,766.98	56%
29	2081	Postage	750	0.00	146.04	603.96	19%
30	2085	Printing	500	210.11	594.72	-94.72	119%
31	2197	Tele & Teleg	16,000	1,198.49	8,293.39	7,706.61	52%
32	2261	Office Equip Mtn	17,900	0.00	11,523.61	6,376.39	64%
33	2275	Rents & Leases	10,000	1,022.79	6,375.37	3,624.63	64%
34	2332	Food Sups	1,200	135.91	1,088.24	111.76	91%
35	2444	Medical Supplies	785	0.00	783.32	1.68	100%
36	2505	Actg Svcs	34,000	0.00	13,510.00	20,490.00	40%
37	2531	Legal Svcs	15,000	0.00	715.00	14,285.00	5%
38	2591	Other Prof Svcs	156,000	20,377.79	46,458.92	109,541.08	30%
39	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
40	2819	Registration Service	20,000	0.00	1,887.00	18,113.00	9%
41	2880	PY Expenditure	0	0.00	0.00	0.00	0%
42	2898	Other Oper Exp	16,100	437.95	4,291.97	11,808.03	27%
43		<b>TOTAL</b>	<b>440,676</b>	<b>23,994.14</b>	<b>235,736.24</b>	<b>204,939.76</b>	<b>53%</b>
44							
45							
46	4202	Struct & Imp	500,000	38,042.85	69,214.20	430,785.80	14%
47	4303	Office Equipment	7,000	0.00	2,600.55	4,399.45	37%
48		<b>TOTAL</b>	<b>507,000</b>	<b>38,042.85</b>	<b>71,814.75</b>	<b>435,185.25</b>	<b>51%</b>
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58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent-Sarah/Ra	90,290	6,044.62	60,179.23	30,110.77	67%
62	1110	Supervisor-Rachel/Kayla	69,480	5,047.38	32,943.52	36,536.48	47%
63	1110	Rec. Coordinator/Chris	53,205	3,750.76	18,753.80	34,451.20	35%
64	1110	Rec Specialist/Luu	49,317	3,795.08	29,923.87	19,393.13	61%
65	1122	Part Time	150,000	8,067.39	54,836.81	95,163.19	37%
66	1122	Part Time Ases	0	0.00	0.00	0.00	0%
67		Sub-Total	412,292	26,705.23	196,637.23	215,654.77	48%
68	1210	Retirement	20,983	787.18	5,710.40	15,272.60	27%
69	1220	OASDI	31,540	2,042.95	14,984.26	16,555.74	48%
70	1230	Insurance	29,687	2,138.85	12,016.56	17,670.44	40%
71	1240	Worker's Comp	11,877	0.00	4,446.00	7,431.00	37%
72	1250	Unemployment	6,230	427.30	980.64	5,249.36	16%
73		Sub-Total	100,316	5,396.28	38,137.86	62,178.14	38%
74		TOTAL	512,609	32,101.51	234,775.09	277,833.91	46%
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	8,500	0.00	0.00	8,500.00	0%
80	2035	Educ/Trng	1,500	0.00	0.00	1,500.00	0%
81	2039	Empl Trans	2,000	117.63	510.32	1,489.68	26%
82	2061	Memberships	600	150.00	440.00	160.00	73%
83	2065	Film Svcs	0	0.00	0.00	0.00	0%
84	2076	Office Svcs	2,000	238.33	1,174.60	825.40	59%
85	2081	Postage	3,200	0.00	1,202.82	1,997.18	38%
86	2085	Printing	2,500	0.00	1,918.74	581.26	77%
87	2197	Tele & Teleg	0	0.00	0.00	0.00	0%
88	2275	Rents & Leases	0	0.00	0.00	0.00	0%
89	2314	Clothing	5,000	0.00	410.53	4,589.47	8%
90	2332	Food	4,500	193.16	2,121.47	2,378.53	47%
91	2444	Med Svcs	1,500	19.17	119.89	1,380.11	8%
92	2591	Other Prof Svcs	5,000	458.36	1,657.19	3,342.81	33%
93	2851	Rec Svcs	20,000	0.00	4,116.40	15,883.60	21%
94	2852	Rec Svcs	17,000	1,212.95	5,157.52	11,842.48	30%
95	2871	Transportation	6,000	0.00	0.00	6,000.00	0%
96	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
97			79,300	2,389.60	18,829.48	60,470.52	24%
98							
99	4202	Struct & Imp	18,000	0.00	0.00	18,000.00	0%
100			18,000	0.00	0.00	18,000.00	0%
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115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	MAINTENANCE						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Scott	93,730	6,947.38	55,539.04	38,190.96	59%
119	1110	Supervisor - Sergio	74,190	5,500.00	43,960.00	30,230.00	59%
120	1110	Superviosr -	74,190	0.00	0.00	74,190.00	0%
121	1110	Mtnc Worker II	51,914	3,184.92	25,439.36	26,474.64	49%
122	1110	Mtnc Wkr-Eric	14,476	0.00	8,617.31	5,858.69	60%
123	1110	Mtnc Wkr-Rodney	49,055	3,524.62	28,156.96	20,898.04	57%
124	1110	Mtnc Wkr-Steve	46,624	3,350.16	26,481.96	20,142.04	57%
125	1110	Mtnc Wkr-Simmons	46,624	3,350.16	26,410.93	20,213.07	57%
126	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
127	1122	Weekday & Weekend Bldg Monitor	23,840	1,648.00	16,026.75	7,813.25	67%
128		<b>Sub-Total</b>	<b>474,644</b>	<b>\$ 27,505.24</b>	<b>230,632.31</b>	<b>244,011.69</b>	<b>49%</b>
129	1210	Retirement	36,064	2,068.57	17,177.50	18,886.50	48%
130	1220	OASDI	35,836	2,055.44	17,391.70	18,444.30	49%
131	1230	Insurance	113,442	6,316.08	45,542.72	67,899.28	40%
132	1240	Worker's Comp.	54,376	0.00	26,154.75	28,221.25	48%
133	1250	Unemployment	2,804	429.87	550.03	2,253.97	20%
134		<b>Sub-Total</b>	<b>242,522</b>	<b>10,869.96</b>	<b>106,816.70</b>	<b>135,705.30</b>	<b>44%</b>
135		<b>TOTAL</b>	<b>717,165</b>	<b>38,375.20</b>	<b>337,449.01</b>	<b>379,715.99</b>	<b>47%</b>
136	SERVICES & SUPPLIES						
137	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
138	2035	Educ/Trng	500	0.00	0.00	500.00	0%
139	2039	Empl Trans	150	0.00	0.00	150.00	0%
140	2061	Memberships	150	150.00	150.00	0.00	100%
141	2076	Office Sups	500	0.00	366.97	133.03	73%
142	2104	Agri/Hort	2,000	1,595.00	1,716.76	283.24	86%
143	2111	Bldg Mtnc Svc	2,500	0.00	1,985.25	514.75	79%
144	2112	Bldg Mtnc Sups	7,500	511.51	4,832.01	2,667.99	64%
145	2122	Chem Sups	2,500	0.00	0.00	2,500.00	0%
146	2131	Elec Sys SVC	3,000	1,174.13	1,174.13	1,825.87	39%
147	2132	Elec Sys Sup	1,000	700.00	700.00	300.00	70%
148	2142	Land Imp Sup	20,000	0.00	8,414.18	11,585.82	42%
149	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
150	2162	Paint Sups	1,000	0.00	0.00	1,000.00	0%
151	2168	Plumbing Sups	8,000	299.00	3,922.15	4,077.85	49%
152	2191	Electricity	40,000	3,174.42	24,005.81	15,994.19	60%
153	2192	Natural Gas	3,000	991.13	2,094.12	905.88	70%
154	2193	Refuse	12,000	1,165.29	7,987.83	4,012.17	67%
155	2195	Sewage	5,500	-39.89	2,403.42	3,096.58	44%
156	2197	Tele/Teleg	2,200	93.45	963.74	1,236.26	44%
157	2198	Water	100,000	4,405.08	56,229.37	43,770.63	56%
158	2205	Auto Mtnc Svc	12,000	2,585.25	6,873.42	5,126.58	57%
159	2206	Auto Mtnc Sup	0	0.00	0.00	0.00	0%
160	2211	Constr Equip Svc	4,500	0.00	2,097.07	2,402.93	47%
161	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
162	2226	Expend Tools	5,000	676.12	2,732.76	2,267.24	55%
163	2236	Fuels & Lubes	16,000	0.00	5,969.40	10,030.60	37%
164	2275	Rents & Leases	17,000	2,893.97	9,266.19	7,733.81	55%
165	2281	Shop Equip Svc	1,200	177.77	685.54	514.46	57%
166	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
167	2292	Other Equip	10,000	0.00	2,521.37	7,478.63	25%
168	2314	Clothing	3,000	495.87	1,157.02	1,842.98	39%
169	2321	Cust Svc	0	0.00	0.00	0.00	0%
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	A	B	C	D	E	F	G
172	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
173	2322	Cust Sup	14,000	1,043.57	9,369.81	4,630.19	67%
174	2444	Medical Sup	300	0.00	341.76	-41.76	114%
175	2591	Other Prof Svc	85,000	4,365.96	64,485.66	20,514.34	76%
176	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
177		<b>TOTAL</b>	<b>379,500</b>	<b>26,457.63</b>	<b>222,451.74</b>	<b>157,048.26</b>	<b>59%</b>
178							
179							
180	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
181	<u>FIXED ASSETS</u>						
182	4201	Building Improvement	105,000	0.00	0.00	105,000.00	0%
183	4202	Structures & Imp	545,743	8,700.00	467,848.52	77,894.48	86%
184	4303	Other Equip	82,200	36,461.49	82,127.69	72.31	100%
185			<b>732,943</b>	<b>45,161.49</b>	<b>549,976.21</b>	<b>182,967</b>	<b>75%</b>
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229	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
230		<b>DISTRICT TOTALS</b>					
231	<b>SALARIES &amp; BENEFITS</b>						
232	1110	FULL TIME SALARIES	935,134	50,678.85	487,917.85	447,216.15	52%
233	1122	PART TIME SALARIES	182,340	50,895.45	73,913.56	108,426.44	41%
234	1210	RETIREMENT	74,810	4,176.91	33,408.84	41,401.16	45%
235	1220	OASDI	85,011	5,303.75	42,049.69	42,961.31	49%
236	1230	INSURANCE	176,884	11,147.43	76,406.78	100,477.22	43%
237	1240	WORKER'S COMP	71,066	0.00	30,714.75	40,351.25	43%
238	1250	UNEMPLOYMENT	9,524	1,063.13	1,736.63	7,787.37	18%
239	1000	<b>SALARIES/BENEFITS</b>	<b>1,534,771</b>	<b>92,816.22</b>	<b>746,148.10</b>	<b>788,622.90</b>	<b>49%</b>
240							
241	<b>SERVICES &amp; SUPPLIES</b>						
242	2005	AD/LEGAL NOTICE	2,500	0.00	664.70	1,835.30	27%
243	2022	BOOKS/SUBS	150	0.00	146.44	3.56	98%
244	2029	BUS/CONF EXP	14,500	0.00	2,730.38	11,769.62	0%
245	2035	EDUC/TRNG	5,000	0.00	0.00	5,000.00	0%
246	2039	EMPLOY TRANS	3,150	117.63	847.44	2,302.56	0%
247	2051	INSURANCE	119,191	0.00	119,191.00	0.00	100%
248	2061	MEMBERSHIPS	12,850	300.00	12,856.00	-6.00	100%
249	2065	FILM SVC	0	0.00	0.00	0.00	0%
250	2076	OFFICE SUPS	11,000	849.43	6,274.59	4,725.41	57%
251	2081	POSTAGE	3,950	0.00	1,348.86	2,601.14	34%
252	2085	PRINTING	3,000	210.11	2,513.46	486.54	84%
253	2104	AGRI/HORT	2,000	1,595.00	1,716.76	283.24	86%
254	2111	BLDG MTNC SVC	2,500	0.00	1,985.25	514.75	79%
255	2112	BLDG MTNC SUP	7,500	511.51	4,832.01	2,667.99	64%
256	2122	CHEM SUPS	2,500	0.00	0.00	2,500.00	0%
257	2131	ELEC MTNC SVC	3,000	1,174.13	1,174.13	1,825.87	39%
258	2132	ELEC MTNC SUP	1,000	700.00	700.00	300.00	70%
259	2142	LAND IMP SUP	20,000	0.00	8,414.18	11,585.82	42%
260	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
261	2162	PAINTING SUPS	1,000	0.00	0.00	1,000.00	0%
262	2168	PLUMBING SUPS	8,000	299.00	3,922.15	4,077.85	49%
263	2191	ELECTRICITY	40,000	3,174.42	24,005.81	15,994.19	60%
264	2192	NATURAL GAS	3,000	991.13	2,094.12	905.88	70%
265	2193	REFUSE	12,000	1,165.29	7,987.83	4,012.17	67%
266	2195	SEWAGE	5,500	-39.89	2,403.42	3,096.58	44%
267	2197	TELE/TELEG	18,200	1,291.94	9,257.13	8,942.87	51%
268	2198	WATER	100,000	4,405.08	56,229.37	43,770.63	56%
269	2205	AUTO MTNC SVC	12,000	2,585.25	6,873.42	5,126.58	57%
270	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
271	2211	CONSTR EQUIP SVC	4,500	0.00	2,097.07	2,402.93	47%
272	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
273	2226	EXPEND TOOLS	5,000	676.12	2,732.76	2,267.24	55%
274	2236	FUELS / LUBES	16,000	0.00	5,969.40	10,030.60	37%
275	2261	OFF EQUIP MTNC	17,900	0.00	11,523.61	6,376.39	64%
276	2275	RENTS/LEASES	27,000	3,916.76	15,641.56	11,358.44	58%
277	2281	SHOP EQUIP SVCS	1,200	177.77	685.54	514.46	57%
278	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
279	2292	OTHER EQUIP SUPS	10,000	0.00	2,521.37	7,478.63	25%
280	2314	CLOTHING	8,000	495.87	1,567.55	6,432.45	20%
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	14,000	1,043.57	9,369.81	4,630.19	67%
288	2332	FOOD SUPS	5,700	329.07	3,209.71	2,490.29	56%
289	2444	MED SUPS	2,585	19.17	1,244.97	1,340.03	48%
290	2505	ACCOUNT SVC	34,000	0.00	13,510.00	20,490.00	40%
291	2531	LEGAL SVC	15,000	0.00	715.00	14,285.00	5%
292	2591	OTHER PROF SVCS	246,000	25,202.11	112,601.77	133,398.23	46%
293	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
294	2819	REGISTRATION SVC	20,000	0.00	1,887.00	18,113.00	0%
295	2851	RECREATION SVC	20,000	0.00	4,116.40	15,883.60	21%
296	2852	RECREATION SUP	17,000	1,212.95	5,157.52	11,842.48	30%
297	2871	TRANSPORTATION	6,000	0.00	0.00	6,000.00	0%
298	2880	PY EXPEND	0	0.00	0.00	0.00	0%
299	2898	OTHER OPER EXP	16,100	437.95	4,291.97	11,808.03	27%
300	2000	SERVICES/SUPPLIES	899,476	52,841.37	477,017.46	422,458.54	53%
301							
302	FIXED ASSETS						
303	4201	Building IIM	105,000	0.00	0.00	105,000.00	0%
304	4202	STRUCT & IMP	1,063,743	8,700.00	467,848.52	595,894.48	0%
305	4303	EQUIPMENT	89,200	74,504.34	153,942.44	453,257.56	0%
306	4000	FIXED ASSETS	1,257,943	83,204.34	621,790.96	1,154,152	0%
307							
308							
309	1000	SALARIES & BENE	1,534,771	92,816.22	746,148.10	788,622.90	49%
310							
311	2000	SERVICES & SUPP	899,476	52,841.37	477,017.46	422,458.54	53%
312							
313	4000	FIXED ASSETS	1,257,943	83,204.34	621,790.96	1,154,152	0%
314							
315		CONTINGENCY	150,000	135,848.00	135,848.00	14,152.00	0%
316							
317		RESERVE	709,828	0.00	0.00	0.00	0%
318							
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320		TOTAL	4,552,018	364,709.93	1,980,804.52	2,379,385	44%
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58	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
59	<b>MAINTENANCE</b>						
60	<b>SALARIES &amp; BENEFITS</b>						
61	1110	Mtnc Wkr-	33,464	3,524.62	19,365.41	14,098.59	58%
62	1122	PT Wkr-Seasonal	12,000	0.00	8,040.00	3,960.00	67%
63		<b>Sub-Total</b>	<b>45,464</b>	<b>\$ 3,524.62</b>	<b>27,405.41</b>	<b>18,058.59</b>	<b>60%</b>
64	1210	Retirement	2,677	281.97	1,549.23	1,127.77	58%
65	1220	OASDI	3,478	269.64	2,134.39	1,343.61	61%
66	1230	Insurance	6,300	665.08	3,325.40	2,974.60	53%
67	1240	Worker's Comp.	5,277	0.00	1,425.00	3,852.00	27%
68	1250	Unemployment	490	56.39	56.39	433.61	12%
69		<b>Sub-Total</b>	<b>18,223</b>	<b>1,273.08</b>	<b>8,490.41</b>	<b>9,732.59</b>	<b>47%</b>
70		<b>TOTAL</b>	<b>63,686</b>	<b>4,797.70</b>	<b>35,895.82</b>	<b>27,790.18</b>	<b>56%</b>
71	<b>SERVICES &amp; SUPPLIES</b>						
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	63.68	425.18	474.82	47%
77	2193	Refuse	1,200	200.00	600.00	600.00	50%
78	2198	Water	21,700	289.92	18,338.96	3,361.04	85%
79	2205	Auto Mtnc Svc	750	0.00	0.00	750.00	0%
80	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
81	2226	Expend Tools	300	300.00	300.00	0.00	100%
82	2236	Fuels & Lubes	2,500	0.00	821.72	1,678.28	33%
83	2275	Rents & Leases	1,850	0.00	0.00	1,850.00	0%
84	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
85	2292	Other Equip Sups	300	0.00	0.00	300.00	0%
86	2314	Clothing	300	0.00	0.00	300.00	0%
87	2444	Medical Supplies	100	0.00	0.00	100.00	0%
88	2591	Other Prof Svc	1,000	0.00	880.00	120.00	88%
89		<b>TOTAL</b>	<b>35,100</b>	<b>853.60</b>	<b>21,365.86</b>	<b>13,734.14</b>	<b>61%</b>
90							
91							
92	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
93	<b>FIXED ASSETS</b>						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	9,000	0.00	0.00	9,000.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
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113	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
114		<b>DISTRICT TOTALS</b>					
115		<b>SALARIES &amp; BENEFITS</b>					
116	1110	FULL TIME SALARIES	33,464	3,524.62	19,365.41	14,098.59	58%
117	1122	PART TIME SALARIES	12,000	0.00	8,040.00	3,960.00	67%
118	1210	RETIREMENT	2,677	281.97	1,549.23	1,127.77	58%
119	1220	OASDI	3,478	269.64	2,134.39	1,343.61	61%
120	1230	INSURANCE	6,300	665.08	3,325.40	2,974.60	53%
121	1240	WORKER'S COMP	5,277	0.00	1,425.00	3,852.00	27%
122	1250	UNEMPLOYMENT	665	56.39	56.39	608.61	8%
123	1000	<b>SALARIES/BENEFITS</b>	<b>63,686</b>	<b>4,797.70</b>	<b>35,895.82</b>	<b>27,790.18</b>	<b>56%</b>
124							
125		<b>SERVICES &amp; SUPPLIES</b>					
126	2005	Adv/Legal Notice	155	0	155.00	0.00	100%
127	2104	AGRI/HORT	2,000	0.00	0.00	2,000.00	0%
128	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
129	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
130	2142	Land Imp Supplies	1,600	0.00	0.00	1,600.00	0%
131	2191	ELECTRICITY	900	63.68	425.18	474.82	47%
132	2193	REFUSE	1,200	200.00	600.00	600.00	50%
133	2198	WATER	21,700	289.92	18,338.96	3,361.04	85%
134	2205	Auto Mtnc Svc	750	0.00	0.00	750.00	0%
135	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
136	2226	Expend Tools	300	300.00	300.00	0.00	100%
137	2236	FUELS / LUBES	2,500	0.00	821.72	1,678.28	33%
138	2275	Rents & Leases	1,850	0.00	0.00	1,850.00	0%
139	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
140	2292	Other Equip Sups	300	0.00	0.00	300.00	0%
141	2314	Clothing	300	0.00	0.00	300.00	0%
142	2444	Medical Supplies	100	0.00	0.00	100.00	0%
143	2505	Accounting	1,500	0.00	1,500.00	0.00	100%
144	2591	OTHER PROF SVCS	9,629	0.00	6,854.36	2,774.64	71%
145	2000	<b>SERVICES/SUPPLIES</b>	<b>46,384</b>	<b>0.00</b>	<b>28,995.22</b>	<b>17,388.78</b>	<b>63%</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>63,686</b>	<b>4,797.70</b>	<b>35,895.82</b>	<b>27,790.18</b>	<b>56%</b>
155							
156	2000	<b>SERVICES &amp; SUPP</b>	<b>46,384</b>	<b>853.60</b>	<b>28,995.22</b>	<b>17,388.78</b>	<b>63%</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>30,000</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>
161			0				
162		<b>RESERVE</b>	<b>37,938</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
163							
164							
165		<b>TOTAL</b>	<b>187,008</b>	<b>5,651.30</b>	<b>64,891.04</b>	<b>84,179</b>	<b>35%</b>
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167							
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