

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

AGENDA

Regular Meeting of the Board of Directors

March 10, 2022 6:30 p.m. – District Office – Regular Meeting

North Highlands Recreation Center - 6040 Watt Avenue, North Highlands, Ca 95660

Phone: (916) 332-7440

WWW.NHRPD.ORG

1. **CALL MEETING TO ORDER**
2. **APPROVAL OF MINUTES**
 - A. Minutes February 10, 2022 Regular Meeting
3. **CHAIRPERSON'S REPORT**
4. **COMMENTS FROM BOARD MEMBERS**
5. **REPORTS FROM STANDING COMMITTEES:**

Budget, Finance & Audit: Chairperson Beau Reynolds; Member Vladimir Valin
Facility Development: Chairperson Crystal Harding; Member Veya Cummings
Personnel and Policy: Chairperson Vladimir Valin; Member Crystal Harding
Programs, Fees and Charges: Chairperson Veya Cummings; Member Beau Reynolds
6. **ADMINISTRATOR'S REPORT**
 - A. Park and Facility Maintenance Report
 - B. Recreation Report
7. **CORRESPONDENCE**
8. **COMMENTS AND REPORTS FROM CITIZENS AND ORGANIZATIONS**

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

None

10. NEW BUSINESS

- A. Ridgepoint and Chardonay Park Playground Design Options
Board discussion/action to approve the selection of MRC to design new play structures at Ridgepoint and Chardonay Parks that incorporate design and color options favored by the Board.
- B. Calendar Year 2022 Investment Policy for the Pooled Investment Fund
Board action to receive and file this Annual Report that was approved by the Board of Supervisor in December 2021.
- C. Amendment to the District Administrator's Employment Agreement
Board action to accept and approve the Amendment to the District Administrator's Employment Agreement.

11. PAYMENT OF THE BILLS

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

12. ADJOURNMENT

13. DATE, TIME, AND PLACE OF NEXT MEETING

The next regular meeting of the Board of Directors will be on April 14, 2022 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands.

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

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD MEETING MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS – via ZOOM

Date: February 10, 2022

Time: 6:30 p.m. – Regular Meeting

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

Member Present: Patrick Williams, Beau Reynolds, Crystal Harding, Vladimir Valin, Veya Cummings

Members Absent:

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

Guests Present: Dane Wadle, CSDA

CALL MEETING TO ORDER:

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

APPROVAL OF MINUTES:

2/1/22

Motion by Board Member Reynolds seconded by Board Member Valin that the Board of Directors approves the Minutes of the Regular Meeting of January 13, 2021.

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

CHAIRPERSON’S REPORT:

None

COMMENTS FROM BOARD MEMBERS:

Board Member Harding stated that she wanted to bring to light on what the pandemic and all the lives and activities often cause hard times on folks. She stated that she wanted to encourage each and every one of you to breathe seek therapy or alternative form of treatment if necessary and have a team, a group of folks, a friend who you can call or text when you are in need. She stated that she is so grateful she did have.

Board Member Reynolds commented on Board Member Harding's earlier comments regarding the pandemic and how it has affected her personally, and many others. Board Member Reynolds also wanted to acknowledge that February is Black History Heritage Appreciation Month. He stated you would be amazed to learn some of the things that were not taught in school.

Board Member Reynolds stated that he has been having lunch every other day at different district park and stated that he has been really enjoy that experience and encouraged others to do so as well. He stated that he has also been driving every night around to the different parks trying to see what is going on, who's is there but nothing major to report.

Board Member Valin stated that it is nice to see everyone and expressed his appreciation for all the work performed by the board and staff.

REPORTS FROM STANDING COMMITTEES:

Budget, Finance & Audit: Chairperson Patrick Williams; Member Crystal Harding

Facility Development: Chairperson Beau Reynolds; Member Crystal Harding

Personnel and Policy: Chairperson Vacant; Member Vladimir Valin

Programs, Fees and Charges: Chairperson Vacant; Member Beau Reynolds

ADMINISTRATOR'S REPORT:

Oral report by Administrator Larry Mazzuca was presented with Board Comments and Questions:

- Larry reported on the timeline for the General Fund and Cherry Blossom Park (CFD) FY2022-2023 Preliminary Budget Preparation.
- Larry went over the Recreation and Park Facility Master Plan and Sierra Creek Park project timelines. He stated that the County Sierra Creek has extended the timelines to June 2026 but the District timeline will stay the same.

Oral report by Park Superintendent Scott Graham was presented with Board comments and Questions:

- Scott updated the Board Members on the Tree planting event taking place March 19th, he stated that the District had a ZOOM meeting last week with Sac Tree Foundation, service club representatives, and with some interested volunteers from various parts of our surrounded communities. There is a tree planting event flyer on the district's website and encouraged the board to sign up as soon as possible. There will be 20 trees planted on March 19th with the goal of having two volunteers per tree. Forty volunteers are required for this event. Donuts and coffee will be available for the volunteers.
- Scott updated the Board on Chardonnay and Ridgepoint Park playground designs, he stated that he has completed a meeting with four (4) different playground manufacture representatives.
- Scott encouraged board members to sign up for the Larchmont Tree planting event as the event will included a "golden shovel" photo opportunity prior to kicking off the event.
- Scott stated the District has taken possession of the two new trucks previously approved by the Board.

- Scott reported on the project regarding to approve pathways in four of the Districts parks to meet ADA compliance regulations. He stated that first project starts on Monday at Larchmont Park follow by Karl Rosario, Office Complex and Memorial Park.
- Scott reported that the District's installation of ADA compliant electric doors and doors openers begins Tuesday February 22nd.

Oral report by Recreation Supervisor Rachel Robertson was presented with Board comments and Questions:

- Rachel stated indicated that in the Recreation Superintendents report, Harvestime Senior Coordinator Lyla Hanson is retiring and that today is her last day with the program. The District had a retirement party for her. She has been with the District for a long time.

Administrator Mazzuca reported on the District Scholarship "Draft" Donor Letter. The letter will be revised with corrections made as required. The goal is to have the donor letter mailed out by the end of February or early March. Staff will include the letter on the district's website and other social media outlets.

Dane Wadle, CSDA Field Coordinator liaison for Special District in Sacramento County, congratulated the District on the Covid Relief Funds the district received from the state. He also thanked the District for being an advocate for CSDA and partnering with CSDA to apply for and receive the relief funds.

CORRESPONDENCE:

None

COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS

None

UNFINISHED BUSINESS

None

NEW BUSINESS

A. Covid Relief Funds

Administrator Mazzuca reported with Board Comments and questions on his Covid Relief Funds Report.

2/2/22

Motion by Board Member Harding seconded by Board Member Reynolds that the Board of Directors approve staff recommendations that Covid Relief Funds be incorporated in future district budget.

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

PAYMENT OF BILLS

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

2/3/22

Motion by Board Member Reynolds seconded by Board Member Valin that the Board of Directors approves payment of the District’s January 2022 bills.

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

2/4/22

Motion by Board Member Reynolds seconded by Board Member Valin that the Board of Directors approves payment of Cherry Blossom’s January 2022 bills.

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

RECESS

7:44 p.m. Chairperson Williams announced a short recess before going into a closed session.

CLOSED SESSION

Chairperson Williams called the closed session to order at 7:45 p.m.

- A. Closed Session for Public Employee Employment Agreement of the District Administrator (California Government Code § 54957)

RETURN FROM CLOSED SESSION: At 8:23 p.m., Chairperson Williams and the Board of Directors returned to Open Session. Chairman Williams stated that there was nothing to report from the Closed Session meeting.

ADJOURNMENT

Chairperson Williams adjourned the meeting at 8:25 p.m.

DATE, TIME AND PLACE OF MEETING

The next regular meeting of the Board of Directors will be on March 10, 2022 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands, CA.

Signature

Signature

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD OF DIRECTORS MEETING

To: Larry Mazzuca, District Administrator
From: Scott Graham, Park and Maintenance Superintendent
Date: March 10, 2022
Subject: Park/Maintenance Report

PARK MAINTENANCE UPDATE:

- Weekly mowing, edging, trimming and blowing of all District parks and facilities as needed. Maintenance staff also cleared the embankment that borders Brock Park of weeds and leaves.
- Weed abatement was completed at the Maintenance Yard, Office complex, Freedom, Ruth Inman, Karl Rosario, Planehaven and Larchmont parks.
- Graffiti was removed from Brock and Strizek parks.
- Picnic sites and outdoor grills at Freedom and Cherry Blossom Parks were pressure washed. Also, park signage at Memorial and Brock parks were repainted.
- Three District vehicles received annual smog testing. All three passed inspection.

FACILITY MAINTENANCE UPDATE:

- Doors were repaired at the Capehart gymnasium and Memorial Park.
- Repairs to bathroom fixtures were completed at the Recreation Center.
- Backflow inspections took place at Chardonay, Sierra Creek and Cherry Blossom parks. All three units passed inspection.

INCIDENT/ACCIDENT REPORT UPDATE:

- No Incident Reports were submitted in February.

PLAYGROUND DESIGNS PRESENTATION:

Playground designs for Ridgepoint and Chardonay parks will be presented to the Board for review and discussion. A playground manufacturer representative will be present to share their concepts and color options, and to answer questions from the Board. Residents from both neighborhoods were mailed postcards inviting them to attend the meeting and provide feedback on their preferences as well.

DISTRICT PROJECT UPDATES:

- Electric, ADA compliant doors and door openers were installed in the Community Center and Office complex.
- Concrete pathway repairs were completed at Larchmont and Karl Rosario parks. Repairs around the Community Center and at Brock Park will be completed in March.
- The District completed purchasing and outfitting two 2021 Ford F-150 trucks, which are now being used by maintenance staff.



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:** 2022-02-01 to 2022-02-25

Summary of enforcement actions

	Park Hours:	0
	Drugs:	0
	Weapons:	0
NTA Issued: 1	Alcohol:	0
	Animals:	0
	Vehicle Code:	1
	Probation Violation:	0
	Other:	0
	Drugs:	
	Weapons:	
Onsite Arrests:	Assault/Battery:	
	Sex Crimes:	
	Theft:	
	Probation Violation:	
	Other:	
Calls For Service:		3
Parking Citations:		0
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: Sarah Musser, Recreation Superintendent
DATE: March 10, 2022
SUBJECT: Recreation Division Report

Afterschool Program

Expanded Learning & Raccoon Club

- Staff conducted the monthly training for part time staff.
 - Focused on the handbook section: "Your Roles & Expectations".
 - Broke into focus groups to improve each grade level group.
 - Reviewed a potential professional development conference opportunity that may be available to staff in April.
- Staff participated in group lead training to provide staff with opportunities for advancement in their current positions.
 - Staff leaders came up with growth activities for each group that related to some of the struggles that each age group have been experiencing since returning from winter break.
- Staff focused on Black History Month incorporating activities and lessons that included touching on historical activists and events.
- Students enjoyed a Valentine's Day party with valentine themed crafts, snacks, and activities.
- Rachel is working on conducting performance evaluations for staff.
- The paid side of the afterschool program continues to average 15 students daily.

Before School Program

- Attendance continues to increase; program is now up to 10 participants. It is not likely that this program will reach its capacity by the end of the school year.
- This is a pilot program; this year is being used to work out all the kinks before TRUSD launches it next school year.
- Staff are launching a walking program that will be adopted by the school once it is up and running.

Senior Programs

- Harvest Time Coordinator, Lyla retired on February 10.
 - Program members celebrated her with a special cake, flowers, and gift card.
 - The District gifted her a customized puzzle (one of her favorite activities), a puzzle mat, and provided food for the retirement party.
- The Harvest Time program celebrated its 46th anniversary during the same program day.
- BINGO continues to do well, with an average of 16 participants in the month of February.
- Senior movies played Groundhog Day (coincidentally on Groundhog's Day) and Saving Mr. Banks.

Building & Gym Rentals

- Building rentals & gym rentals are going strong and inquiries come in daily.

COVID Clinics

- Continuing to work with the Sacramento County Department of Public Health to offer COVID vaccine clinics in the Community Center on Tuesday until through March from 1:00pm-4:00pm.

Office Assistant Position

- The position closed on February 16, 2022.
- There were 370 applications that came in.
- First round of interviews will take place on March 3, 2022.
- Staff are hoping to have the position filled before the end of April.

Special Events

- Staff are working on the Spring Fling event scheduled for April 9, 2022 from 10:00am-12:00pm at Freedom Park.
- Staff are scouting for vendors to table the event.
- Entertainment has been booked and the eggs for the egg hunts have been delivered.
 - Balloon Artist
 - Petting Zoo
 - Special Characters
- District part time staff will table craft booths, activities, and provide music for the event.





NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson,
Board of Directors
Larry Mazzuca, District Administrator

FROM: Scott Graham, Park and Maintenance Superintendent

DATE: March 10, 2022

SUBJECT: Ridgepoint and Chardonnay Park Playground Design Options

BACKGROUND

As part of the FY 2021/22 District Budget, the Board of Directors voted to include \$200,000 for a new playground structure at Chardonnay Park, and then later approved an additional \$135,000 for a new play structure at Ridgepoint Park. Staff contacted and met with representatives from four playground manufacturers: Kelvin Fountano from Dave Bang Associates, Bridget Muck from Berliner Seilfabrik Play Equipment, Karl Maniglia from Miracle Play Systems and Kelly Oakes from MRC, representing Gametime. Each had a chance to tour both parks either in person or virtually and were given latitude to design multiple options for each park.

DISCUSSION

Each designer was given fairly broad parameters to incorporate in their designs:

- Expand the current size and footprint of both playgrounds.
- Incorporate shade and seating at Ridgepoint and integrated shade at both parks.
- Design play structures that were appropriate and safe for all children.
- Utilize any extra space for adult fitness apparatus if possible.
- Include Inclusive Play design elements.
- Fit as many different play options as possible in the space provided.
- Budgets for each park were shared: \$115,000 at Ridgepoint and \$175,000 at Chardonnay. These project budgets are under the board approved budget numbers as the district needs to include contingencies such as cost overruns and other unknown expenses.

All four designers submitted excellent designs, but one designer was able to best address all the priorities mentioned above. Kelly Oakes (MRC/Gametime) submitted multiple design options for each park and came closest to the design specifications discussed. NHRPD has a history of working with Kelly. She designed the play structure installed at Strizek Park as part of the Healthy Play Initiative Grant awarded to NHRPD in 2017. Her designs are within budget limits and Gametime is well positioned to design, manufacture ship and install the structures within District time lines. Kelly will be in attendance at the March 10 meeting to present her designs and color options and to answer any questions from the Board and audience. I have included a small sample of her proposed designs for your review. Kelly will have many more renderings to share at the meeting.

RECOMMENDATION

Staff recommends the Board of Directors approve the selection of MRC to design new play structures at Ridgepoint and Chardonnay parks that incorporate design and color options favored by the Board.



North Highlands Recreation & Park District - Chardonay Park - Option 2



North Highlands Recreation & Park District - Chardonay Park - Option 3





North Highlands Recreation & Park District - Ridgepoint Park - Option 1



North Highlands Recreation & Park District - Ridgepoint Park - Option 2



NHRPD Park Improvements

The North Highlands Recreation and Park District (NHRPD) will be making improvements to Ridgepoint and Chardonnay Parks beginning now and continuing through Summer, 2022.

Improvements will include: New Children's playground equipment and turf improvements at both parks. Ridgepoint will also receive new benches and picnic tables. Turf improvements have begun. The next phase will be seeding both turf areas with new grass seed and top dressing. That work should commence in March, 2022. **Playground designers will be presenting design drawings at the regularly scheduled Board of Directors meeting on Thursday, March 10, 6:30 pm at 6040 Watt Avenue in North Highlands. We encourage you to attend this meeting to add your input and ideas for the new structures at both parks.**

Please periodically check the District's website www.nhrpd.org for further updates and information.



SACRAMENTO COUNTY

Annual Investment Policy of the Pooled Investment Fund

CALENDAR YEAR 2022

*Approved by the
Sacramento County Board of Supervisors*

**December 7, 2021
Resolution No. 2021-0770**

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SACRAMENTO COUNTY

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

CALENDAR YEAR 2022

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 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. In addition, domestic banks are limited to those with a Fitch Viability rating of a or better, without regard to modifiers. The Investment Group is granted the authority to specify approved California banks with Fitch Viability ratings of bbb+ but they must have a Support rating of 1. Foreign banks with domestic licensed offices must have a Sovereign rating of AAA from Standard and Poor's, Moody's, or Fitch and a Fitch Viability rating of a or better, without regard to modifiers; however, a foreign bank may have a Fitch Viability rating of bbb+ but they must have a Support rating of 1. Domestic savings banks must have a Fitch Viability rating of a or better, without regard to modifiers, or may have a rating of bbb+ but they must a Support rating of 1.

Community Reinvestment Act Program Credit Requirements

Maximum Amount	Minimum Requirements
Up to the FDIC- or NCUSIF-insured limit for the term of the deposit	<u>Banks</u> — FDIC Insurance Coverage
	<u>Credit Unions</u> — 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>

Maximum Amount	Minimum Requirements	
Over the FDIC- or NCUSIF-insured limit	<p><i>(Any 2 of 3 ratings)</i></p> <p>S&P: A-2</p> <p>Moody's: P-2</p> <p>Fitch: F-2</p> <p>Collateral is required</p>	<p><i>OR</i></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>

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 Obligations¹5 years
- Municipal Notes5 years
- Registered State Warrants5 years

¹ The International Bank for Reconstruction and Development, International Finance Corporation, and Inter-American Development Bank.

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

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, named by the Director of Finance, 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 is \$520 for the period January 1, 2021, to December 31, 2022. 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

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

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

Appendix A

Short Term / Commercial Paper Investment Grade Ratings

Rating Interpretation	Moody's	S&P	Fitch
<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


Fitch Support Ratings

Rating	Interpretation
1	A bank for which there is an extremely high probability of external support. The potential provider of support is very highly rated in its own right and has a very high propensity to support the bank in question. This probability of support indicates a minimum Long-Term Rating floor of 'A-'.
2	A bank for which there is a high probability of external support. The potential provider of support is highly rated in its own right and has a high propensity to provide support to the bank in question. This probability of support indicates a Long-Term Rating floor in the 'BBB' category.
3	A bank for which there is a moderate probability of support because of uncertainties about the ability or propensity of the potential provider of support to do so. This probability of support indicates a Long-Term Rating floor in the 'BB' category.
4	A bank for which there is a limited probability of support because of significant uncertainties about the ability or propensity of any possible provider of support to do so. This probability of support indicates a minimum Long-Term Rating floor of 'B+' or 'B'.
5	A bank for which there is a possibility of external support, but it cannot be relied upon. This may be due to a lack of propensity to provide support or to very weak financial ability to do so. This probability of support indicates a Long-Term Rating floor no higher than 'B-' and in many cases no floor at all.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator 

DATE: March 10, 2022

SUBJECT: Amendment to the District Administrator's Employment Agreement

DISCUSSION

On February 10, 2022, the Board of Director's met in Closed Session to discuss the District Administrator's Employment Agreement. The following is an oral and written summary of the proposed changes to this Agreement.

- I. On December 16, 2013, the parties (District and Administrator) entered into the District Administrator Employment Agreement, which has been amended several times since this date. The Agreement is on file in the District office.
- II. The parties now desire to amend the Agreement in order to adjust the salary and add an automobile allowance.
- III. Agreement section 5(a) is changed to revise the salary amount to \$10,917 per month or \$131,004 per year, effective retroactive to January 1, 2022.
- IV. Agreement section 5 is changed by adding subsection (e) additional benefit to read as follows: Automobile allowance. Employee will receive an automobile allowance in the sum of \$400 per month, effective March 1, 2022.

There is no effect on other Agreement provisions.

RECOMMENDATION

The recommendation is that the Board of Directors accept and approve the Amendment to the District Administrator's Employment Agreement with regards to adjusting the salary to \$10,917 per month, retroactive to January 1, 2022, and, approving an automobile allowance of \$400 per month, effective March 1, 2022.

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT MARCH 2022
(Bills paid in February 2022)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>BENEFITS</u>				
1210	Retirement	Voya	Feb-22	\$ 3,360.41
1230	Insurance	California Choice	Mar-22	\$ 9,287.28
1230	" " "	CoPower	Mar-22	\$ 769.50
1240	Workers' Comp	CAPRI	4TH QTR	\$ -
	Total			13,417.19
<u>SERVICES & SUPPLIES</u>				
2029	Bus./Conference	Marriot	TRUSD Conference	\$ 6,626.82
2039	Emp Trans - Mileage	Robertson, R.	January 2022	\$ 47.38
2076	Office Sup	Caltronics	Copies	\$ 153.86
2076	" " "	Walkers	Supplies	\$ 29.44
2076	" " "	Walkers	Supplies	\$ 19.46
2076	" " "	Walkers	Supplies	\$ 16.44
2076	" " "	USBank	Amazon (Raccoon Club)	\$ 59.67
2081	Postage	Petty Cash	Stamps	\$ 11.92
2085	Printing	ABC Printing	Business Cards	\$ 86.20
2111	Bldg Maint. Serv.	Stice Lock	6040 Watt	\$ 111.65
2168	Plumbing	Buttes	Supplies	\$ 74.63
2168	" " "	Buttes	Supplies	\$ 155.11
2191	Electric	SMUD	3548415 3244 Freedom Park	\$ 171.49
2191	" " "	SMUD	7000000346 District	\$ 3,176.90
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$ 53.95
2191	" " "	SMUD	2733018 Aztec	\$ 506.08
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$ 176.22
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$ 86.19
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ 25.24
2193	Refuse	Republic Servie	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 430.04
2193	" " "	Public Works	Dump	\$ 541.50
2195	Sewage	Sac Utilities	2802 Perrin	
2195	" " "	Sac Utilities	3843 Bainbridge	\$ 113.70
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$ 113.70
2195	" " "	Sac Utilities	3929 Karl Dr.	\$ 113.70
2195	" " "	Sac Utilities	6040 Watt	\$ 327.68
2195	" " "	Sac Utilities	7916 Aztec	\$ 638.32
2197	Tele & Teleg	AT&T	Service - Capehart	\$ 74.90
2197	" " "	Comcast	Service - Shop	\$ 93.45
2197	" " "	Comcast	Service - District	\$ 294.57
2197	" " "	Telepacific	Service	\$ 796.39
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 Way, 6040 Watt, Freedom, Softball Complex	\$ 2,098.65
2198	" " "	Sac Suburban		\$ 1,916.55
2198	" " "	CA/American	Chardonay	\$ 164.63
2198	" " "	CA/American	Sierra	\$ 164.63
2205	Auto Maint. Serv	J&T Auto	Service 1998 Ford	\$ 60.77
2205	" " "	J&T Auto	Service 2008 Ford	\$ 435.76
2205	" " "	Fast Signs	Decals	\$ 420.23
2205	" " "	NH Tire Pros	Tractor Tires	\$ 1,025.36

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT MARCH 2022
(Bills paid in February 2022)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2205	Auto Maint. Serv	Smog N Tag	Smog Test	\$ 60.00
2205	" " "	Smog N Tag	Smog Test	\$ 68.00
2205	" " "	Smog N Tag	Smog Test	\$ 60.00
2205	" " "	USBank	PacWest (trailer repair)	\$ 154.70
2261	Office Equip. Maint.	NCS Computers	January and February Monthly Service	\$ 484.00
2275	Rents & Leases	Alhambra	Water Service	\$ 56.87
2275	" " "	CIT - Avaya	Copier	\$ 432.18
2275	" " "	Sac Valley Alarm	Cellular Service	\$ 76.24
2275	" " "	Sac Valley Alarm	7916 Aztec Quarterly Autofire & Cellular/Feb-Apr	\$ 491.82
2275	" " "	DLL Financial	Copier	\$ 186.28
2292	Other Equip Supplies	RS General Contractor	Ridgepoint Bball Hoops	\$ 1,600.00
2314	Clothing	Petty Cash	Tractor Supply (Work Boots)	\$ 107.74
2322	Custodial Sup	A1 Janitorial	Janitorial Supplies	\$ 259.53
2332	Food	Petty Cash	Winco,Safeway,Raleys,Maries Donuts (Staff Lunch,Harvest Club, Basketball)	\$ 178.04
2332	" " "	USBank	Smart&Final (RaccoonClub/Harvest Time)	\$ 94.41
2444	Medical	USBank	UnderAmour,Amazon,CVS(Raccoon Sup)	\$ 281.39
2531	Legal	Bart.,Kron.,Shan	Jan 2022 Monthly	\$ 396.25
2591	Other Prof Serv.	Tree Tech	Brock Park	\$ 725.00
2591	" " "	Fulton El Camino	January 2022 Patrol	\$ 1,690.00
2591	" " "	Sac Valley Alarm	Cellular Installation	\$ 350.00
2591	" " "	Stice Lock	6040 Watt	\$ 185.00
2591	" " "	Stice Lock	Memorial Park	\$ 506.11
2591	" " "	Fast Signs	Decals	\$ 150.85
2591	" " "	Rapid First	Freedom Park	\$ 267.00
2591	" " "	RS General Contractor	Daycare Electrical	\$ 150.00
2591	" " "	USBank	GoldenHillPest,PostIt,WhenIWork,ZOOM, Streamline,Adobe,Microsoft(Serv.,Raccoon Club,Schedulers Board Mtg.,Website Programs)	\$ 648.48
2851	Recreation Serv	Petty Cash	Stills (Basketball Program)	\$ 23.53
2851	" " "	USBank	Indeed,CVS,Shutterfly (Credit,RaccoonClub, Harvest Time)	\$ (1,108.28)
2852	Recreation Sup	USBank	Amazon,DollarTree,Smart&Fingal (Raccoon Club)	\$ 529.32
2898	Other Oper Exp	NHRPD - BANK FEES	(Merchant Fees- Feb \$44.95/Jan - Bank Fees \$79.20/Feb - Active Fee \$318.66)	\$ 442.81
2898	" " "	USBank	Sac County (Parking)	\$ 8.75
TOTAL				\$ 30,969.20
<u>FIXED ASSETS</u>				
4201	Building Improvement	RS General Contrator	Installed Power to 3 sets of doors	\$ 1,700.00
4202	Structures	TruGreen	Chardonay Park	\$ 925.00
4303	Equipment	Ultra Truck	Truckliners	\$ 1,023.23
TOTAL				\$ 3,648.23

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT MARCH 2022
(Bills paid in February 2022)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
Total District Salaries		(FEBRUARY 2 PAY DAY)		\$ 62,835.42
Total District EDD		(FEBRUARY 2 PAY DAY)		\$ 584.15
Total District OASDI		(FEBRUARY 2 PAY DAY)		<u>\$ 4,635.12</u>
				\$ 68,054.69
DISTRICT TOTALS				\$116,089.31
9429	Building Rentals			
9646	Rec Fees & Charges	Shimon, Lin	Gym Rental Cancellation	\$ 110.00
9646	" " "			

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT MARCH 2022
(Bills paid in February 2022)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>BENEFITS</u>				
1210	Retirement	VOYA	Feb-22	\$ 273.49
1230	Insurance	CALIFORNIA CHOICE	Mar-22	\$ 579.58
1230	" " "	COPOWER	Mar-22	\$ 85.50
1240	" " "	CAPRI	4th Qtr	\$ -
Total				938.57
 <u>SERVICES & SUPPLIES</u>				
2005	Adv./Legal Notice			\$ -
2142	Land Imp Sup			\$ -
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 29.65
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 29.65
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 30.15
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 8.32
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 58.42
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 58.42
2591	Other Prof Serv.	SCI	Administrative Services	\$ 3,065.00
2591	" " "	Blackflow Tech	Testing Cherry Blossom	\$ 210.00
TOTAL				\$ 3,489.61
 <u>FIXED ASSETS</u>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
TOTAL				\$ -
 Total District Salaries (FEBRUARY 2 PAY DAY) \$ 3,418.66				
Total District EDD (FEBRUARY 2 PAY DAY) \$ 54.70				
Total District OASDI (FEBRUARY 2 PAY DAY) \$ 261.52				
				\$ 3,734.88
 DISTRICT TOTALS				 \$8,163.06

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H	
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT							
2		REVENUE REPORT - FEBRUARY 2022							
3									
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT	
5	FACILITY RENTALS								
6	9429	Community Center	\$0.00	765.00	0.00	9,262.50	-9,262.50		
7	9429	Recreation Center	\$0.00	0.00	0.00	4,865.00	-4,865.00		
8	9429	TOTAL	\$25,000.00	765.00	0.00	14,127.50	10,872.50	57%	
9									
10	LEASED PROPERTY								
11	9690	Strizek Lease	\$0.00	2,133.20	0.00	17,065.60	-17,065.60		
12	9690	Capehart Lease - Day Care	\$0.00	2,968.00	0.00	23,510.00	-23,510.00		
13	9690	Freedom Park Lease - Softball	\$0.00	5,300.00	0.00	41,900.00	-41,900.00		
14	9690	Sierra Creek	\$0.00	0.00	0.00	5,000.00	-5,000.00		
15	9690	TOTAL	\$123,400.00	10,401.20	0.00	87,475.60	35,924.40	71%	
16									
17	REVENUE, OTHER								
18	9790	Bad Check Reim	\$0.00	0.00	0.00	0.00	0.00		
19	9790	Sign Board	\$0.00	0.00	0.00	0.00	0.00		
20	9790	Team Fees - Brock	\$0.00	0.00	0.00	180.00	-180.00		
21	9790	Snack Shack - Brock	\$0.00	0.00	0.00	300.00	-300.00		
22	9790	Team Fees - Capehart	\$0.00	0.00	0.00	0.00	0.00		
23	9790	Utilities - Capehart	\$0.00	0.00	0.00	0.00	0.00		
24	9790	Storage Use - Capehart	\$0.00	0.00	0.00	0.00	0.00		
25	9790	Truck Accident Reim	\$0.00	0.00	0.00	13,000.00	-13,000.00		
26	9790	Team Fees - Pacific	\$0.00	0.00	0.00	0.00	0.00		
27	9790	TRUSD Reim for Pacific Pool	\$0.00	0.00	0.00	0.00	0.00		
28	9790	USBank Incentive	\$0.00	0.00	0.00	296.48	-296.48		
29	9790	Stale dated Check	\$0.00	0.00	99.50	99.50	-99.50		
30	9790	Fulton El Camino Reim	\$0.00	0.00	0.00	297.49	-297.49		
31	9790	Reim Settlement - Waste Mngmnt	\$0.00	0.00	0.00	0.00	0.00		
32	9790	Surplus Sale	\$0.00	0.00	0.00	18,359.00	-18,359.00		
33	9790	Brock Park Arson Reim	\$0.00	0.00	0.00	0.00	0.00		
34			\$1,300.00	0.00	99.50	32,532.47	-31,232.47	2502%	
35	AQUATICS								
36	9646	Swim Lesson	\$0.00	0.00	0.00	0.00	0.00		
37	9646	Adult Lap Swim	\$0.00	0.00	0.00	0.00	0.00		
38	9646	Swim Team	\$0.00	0.00	0.00	0.00	0.00		
39		TOTAL	\$9,000.00	0.00	0.00	0.00	0.00	0%	
40									
41	DAY CARE PROGRAM								
42	9646	Ridgepoint Raccoon Club	\$0.00	4,005.63	0.00	21,296.73	-21,296.73		
43	9646	JR Recreation Leader	\$0.00	0.00	0.00	0.00	0.00		
44	9646	Winter Camp	\$0.00	0.00	0.00	8,264.00	0.00		
45	9646	Spring Camp	\$0.00	0.00	0.00	0.00	0.00		
46	9646	Fall Camp	\$0.00	0.00	0.00	5,610.00	-5,610.00		
47	9646	Summer Kids Kamp - Comm Ctr	\$0.00	0.00	0.00	9,727.00	-9,727.00		
48		TOTAL	\$58,000.00	4,005.63	0.00	\$44,897.73	13,102.27	77%	
49									
50	SPECIAL INTEREST CLASSES								
51	9646	Art Class	\$0.00	0.00	0.00	0.00	0.00		
52	9646	First Aid and CPR Class	\$0.00	0.00	0.00	0.00	0.00		
53	9646	Harvest Time	\$0.00	19.00	0.00	294.00	-294.00		
54	9646	Winter Workshop	\$0.00	0.00	0.00	90.00	-90.00		
55	9646	Park Spot Light	\$0.00	0.00	0.00	55.00	-55.00		
56	9646	SR Movies	\$0.00	2.00	0.00	37.00	-37.00		
57		TOTAL	\$4,000.00	\$21.00	\$0.00	\$476.00	-\$476.00	12%	
58									
59	SPECIAL EVENTS								
60	9646	Halloween Vendors	\$0.00	0.00	0.00	370.00	-370.00		
61	9646	Holiday Party	\$0.00	0.00	0.00	150.00	-150.00		
62	9646	Movie Night in The Park	\$0.00	0.00	0.00	0.00	0.00		
63	9646	Spring Fling	\$0.00	0.00	0.00	0.00	0.00		
64	9646	Yard Sale	\$0.00	0.00	0.00	330.00	-330.00		
65		TOTAL	\$1,000.00	0.00	0.00	850.00	-850.00	85%	
66									
67	CONTRACT CLASSES								
68	9646	Kidz Love Soccer	\$0.00	0.00	0.00	0.00	0.00		
69	9646	Youth Tumbling/Dance	\$0.00	0.00	0.00	0.00	0.00		
70		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%	
71									
72	RECREATION MISC.								
73	9646	Gym Rental-Capehart/R.P.	\$0.00	1,430.00	(110.00)	10,077.50	-10,077.50		
74	9646	Open Gym Basketball	\$0.00	0.00	0.00	156.00	-156.00		
75	9646	Park Rentals	\$0.00	1,160.00	0.00	6,575.00	-6,575.00		
76		TOTAL	\$20,000.00	2,590.00	(110.00)	16,808.50	3,191.50	84%	
77									
78								Page 1	

	A	B	C	D	E	F	G	H
79	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
80	YOUTH SPORTS							
81	9646	Pee Wee Bball Skills & Drills	\$0.00	0.00	0.00	1,170.00	-1,170.00	
82	9646	2nd-3rd 3x3 Bball	\$0.00	0.00	0.00	990.00	-990.00	
83	9646	4th-5th 3x3 Bball	\$0.00	0.00	0.00	605.00	-605.00	
84	9646	6th-7th 3x3 Bball	\$0.00	0.00	0.00	605.00	-605.00	
85	9646	2nd-3rd Bball	\$0.00	0.00	0.00	59.74	-59.74	
86	9646	4th-5th Bball	\$0.00	0.00	0.00	-34.20	34.20	
87	9646	6th-7th Bball	\$0.00	0.00	0.00	-29.10	29.10	
88	9646	Cheer	\$0.00	0.00	0.00	-11.11	11.11	
89	9646	TRUSD SOCCER	\$0.00	0.00	0.00	5,345.38	-5,345.38	
90	9646	Pee Wee Sports Camp	\$0.00	0.00	0.00	0.00	0.00	
91		TOTAL	\$25,000.00	0.00	0.00	8,700.71	16,299.29	35%
92								
93	ADULT SPORTS							
94	9646	Coed Power Volleyball-Monday	\$0.00	0.00	0.00	0.00	0.00	
95	9646	Adult Basketball	\$0.00	0.00	0.00	0.00	0.00	
96		TOTAL	\$8,000.00	0.00	0.00	0.00	8,000.00	0%
97								
98	TAXES							
99	9101	Prop Tax - Secured	\$1,542,500.00	0.00	0.00	842,339.52	700,160.48	
100	9102	Prop Tax - Unsec	\$56,000.00	0.00	0.00	52,606.93	3,393.07	
101	9103	Supp Prop Tax	\$41,000.00	0.00	0.00	13,896.88	27,103.12	
102	9104	Prop Tax Sec Delinquent	\$12,000.00	0.00	0.00	10,917.35	1,082.65	
103	9105	Prop Tax Supp Delinquent	\$2,000.00	0.00	0.00	1,955.22	44.78	
104	9106	Prop tax Unitary	\$8,700.00	0.00	0.00	4,721.17	3,978.83	
105	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
106	9130	Prop Tax - Prior Unsec	\$1,000.00	0.00	0.00	557.93	442.07	
107	9140	Prop Tax - Pently	\$400.00	0.00	0.00	246.82	153.18	
108	9196	RDA Residual	\$17,000.00	0.00	0.00	408.80	16,591.20	
109	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
110		TOTAL	\$1,680,600.00	0.00	0.00	927,650.62	752,949.38	55%
111								
112	INTEREST INCOME							
113	9410	Interest Income	\$8,000.00	0.00	0.00	1,614.00	6,386.00	
114		TOTAL	\$8,000.00	0.00	0.00	1,614.00	6,386.00	20%
115								
116	USE OF MONEY/PROPERTY							
117	9522	Homeowner Prop Tax	\$12,900.00	0.00	0.00	6,467.53	6,432.47	
118		TOTAL	\$12,900.00	0.00	0.00	6,467.53	6,432.47	50%
119								
120	IN LIEU TAX							
121	9529	In Lieu Tax	\$100,000.00	0.00	0.00	0.00	100,000.00	
122		TOTAL	\$100,000.00	0.00	0.00	0.00	100,000.00	0%
123								
124	MISC. Revenue							
125	9530	Misc. Revenue	\$71,352.00	0.00	0.00	40,460.93	30,891.07	
126		TOTAL	\$71,352.00	0.00	0.00	40,460.93	30,891.07	57%
127								
128	AID TO LOCAL GOVERNMENT							
129	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
130		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
131								
132	REDEVELOPMENT FUNDS							
133	9533	Redevelopment Passthru	\$9,500.00	0.00	0.00	229.67	9,270.33	
134		TOTAL	\$9,500.00	0.00	0.00	229.67	9,270.33	2%
135								
136	FISCAL RELIEF FOR SPECIAL DISTRICT							
137	9595	Fiscal Relief for Special District	\$0.00	0.00	0.00	742,013.00	-742,013.00	
138		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
139								
140	STATE AID							
141	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
142		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
143								
144								
145								
146								
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148								
149								
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	A	B	C	D	E	F	G	H
157	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
158	9429	Building Rental	\$25,000	765.00	0.00	14,127.50	10,872.50	57%
159	9646	Rec Fees & Charges	\$125,000	6,616.63	(110.00)	71,732.94	53,267.06	57%
160	9100	Taxes	\$1,680,600	0.00	0.00	927,650.62	752,949.38	55%
161	9410	Interest Income	\$8,000	0.00	0.00	1,614.00	6,386.00	20%
162	9522	Homeowner Prop Tax	\$12,900	0.00	0.00	6,467.53	6,432.47	50%
163	9529	In Lieu Tax	\$100,000	0.00	0.00	0.00	100,000.00	0%
164	9530	Misc. Revenue	\$71,352	0.00	0.00	40,460.93	30,891.07	57%
165	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
166	9533	Redevelopmnet Funds	\$9,500	0.00	0.00	229.67	9,270.33	2%
167	9595	Fiscal Relief for Special Dist.	\$0	0.00	0.00	0.00	0.00	0%
168	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
169	9690	Lease Property	\$123,400	10,401.20	0.00	87,475.60	35,924.40	71%
170	9790	Revenue Other	\$1,300	0.00	99.50	32,532.47	-31,232.47	2502%
171		TOTAL	\$2,157,052	17,782.83	-10.50	1,182,291.26	974,760.74	55%
172								
173		GENERAL RESERVED FUND	\$0					
174		CARRY OVER	\$381,390	0.00	0.00	0.00	0.00	0%
175								
176		TOTAL BUDGET	\$2,538,442	17,782.83	-10.50	\$1,182,291	1,356,150.74	47%
177								
178		Scholarship		0.00				
179		ADA		0.00				
180		Field Deposit - Brock Park		0.00				
181		Field Deposit - Softball Complex		0.00				
182		Field Deposit - Capehart		0.00				
183		Bldg Deposit		1000.00	0.00			
184		Bldg Guards		480.00				
185		Bldg Ins. Subsidiary		0.00				
186				1480.00				
187								
188	2191	SMUD Reim - Something Extra		380.00				
189	2192	PG&E Reim - Something Extra		10.00				
190	2193	Republic Serv. Reim - Something		90.00				
191	2195	Sewage Reim - Something Extra		240.00				
192	2198	Water Reim - Something Extra		100.00				
193				820.00				
194								
195								
196		Total Revenue		20,082.83				
197								
198								
199								
200		Program/Scholarship Donations	\$0.00	0.00	0.00	12,036.48	-12,036.48	
201								
202		District ADA Account	\$0.00	0.00	0.00	9,764.79	-9,764.79	
203		055000000	\$0.00	1,480.00	0.00	14,657.80	-14,657.80	
204		Contingency	\$150,000.00	0.00	0.00	80,695.00	69,305.00	
205		Park Dedication Acct 088L	\$0.00	0.00	0.00	14,121.71	-14,121.71	
206		Park Fees 3461	\$0.00	0.00	0.00	1,333,185.22	-1,333,185.22	
207		District Reserve Acct	\$0.00	0.00	0.00	721,100.00	-721,100.00	

	A	B	C	D	E	F	G	H
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK						
2		REVENUE REPORT - FEBRUARY 2022						
3								
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
5	TAXES							
6	9101	Prop Tax - Secured	\$0.00	0.00	0.00	0.00	0.00	
7	9102	Prop Tax - Unsec	\$0.00	0.00	0.00	0.00	0.00	
8	9103	Supp Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
9	9104	Prop Tax Sec Delinquent	\$0.00	0.00	0.00	0.00	0.00	
10	9105	Prop Tax Supp Delinquent	\$0.00	0.00	0.00	0.00	0.00	
11	9106	Prop tax Unitary	\$0.00	0.00	0.00	0.00	0.00	
12	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
13	9130	Prop Tax - Prior Unsec	\$0.00	0.00	0.00	0.00	0.00	
14	9140	Prop Tax - Pently	\$0.00	0.00	0.00	0.00	0.00	
15	9196	RDA Residual	\$0.00	0.00	0.00	0.00	0.00	
16		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
17								
18	INTEREST INCOME							
19	9410	Interest Income	\$346.00	0.00	0.00	52.00	294.00	
20		TOTAL	\$346.00	0.00	0.00	52.00	294.00	0%
21								
22	USE OF MONEY/PROPERTY							
23	9522	Homeowner Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
24		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
25								
26	IN LIEU TAX							
27	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
28		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
29								
30	MISC. Revenue							
31	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
32		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
33								
34	AID TO LOCAL GOVERNMENT							
35	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
36		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
37								
38	REDEVELOPMENT FUNDS							
39	9533	Redevelopment funds	\$0.00	0.00	0.00	0.00	0.00	
40		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
41								
42	STATE AID							
43	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
44		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
45								
46	SPECIAL ASSESSMENT							
47	9603	Special Assessment	\$121,892.00	0.00	0.00	64,115.06	57,776.94	
48		TOTAL	\$121,892.00	0.00	0.00	64,115.06	57,776.94	47%
49								
50	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
51								
52	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
53	9410	Interest Income	\$346	0.00	0.00	52.00	294.00	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	\$121,892	0.00	0.00	64,115.06	57,776.94	53%
61								
62		TOTAL	\$122,238	0.00	0.00	64,167.06	58,070.94	52%
63								
64		GENERAL RESERVED FUND	\$0					
65		CARRY OVER	\$24,825	0.00	0.00	0.00	24,825.00	0%
66								
67		TOTAL BUDGET	\$147,063	0.00	0.00	\$64,167	82,895.94	44%
68								
69								
70		Total Revenue		0.00				
71								
72								
73								
74								
75								

	A	B	C	D	E	F	G
1	NORTH HIGHLANDS RECREATION & PARK DISTRICT						
2	EXPENDITURE REPORT - FEBRUARY 2022						
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SALARIES & BENEFITS						
7	1110	Administrator	116,518	9,115.87	80,054.82	36,463.18	69%
8	1110	Office Manager	62,881	4,916.64	43,214.50	19,666.50	69%
9	1122	Board of Directors	8,500	500.00	4,250.00	4,250.00	50%
10		Sub-Total	187,899	14,532.51	127,519.32	60,379.68	68%
11	1210	Retirement	14,352	1,122.60	9,861.58	4,490.42	69%
12	1220	OASDI	14,374	1,030.03	9,099.99	5,274.01	63%
13	1230	Insurance	31,986	2,692.50	20,579.57	11,406.43	64%
14	1240	Worker's Comp.	1,419	0.00	1,179.17	239.83	83%
15	1250	Unemployment	490	32.94	223.61	266.39	46%
16		Sub-Total	62,621	4,878.07	40,943.92	21,677.08	65%
17		TOTAL	250,521	19,410.58	168,463.24	82,057.76	67%
18							
19	SERVICES & SUPPLIES						
20	2005	Ad/Leg	1,575	0.00	1,512.28	62.72	96%
21	2022	Bks/Subs	150	0.00	146.44	3.56	98%
22	2029	Bus Conf Exp	5,000	0.00	2,368.44	2,631.56	47%
23	2035	Educ/Trng	3,000	0.00	0.00	3,000.00	0%
24	2039	Empl Trans	1,500	0.00	236.32	1,263.68	16%
25	2051	Insurance	98,712	0.00	98,712.00	0.00	100%
26	2061	Memberships	10,920	0.00	10,920.00	0.00	100%
27	2076	Office Sups	8,500	-493.19	6,148.47	2,351.53	72%
28	2081	Postage	1,000	11.92	116.27	883.73	12%
29	2085	Printing	500	86.20	491.59	8.41	98%
30	2197	Tele & Teleg	19,992	1,090.96	11,629.20	8,362.80	58%
31	2261	Office Equip Mtnc	10,900	484.00	9,754.91	1,145.09	89%
32	2275	Rents & Leases	10,940	618.46	7,304.24	3,635.76	67%
33	2332	Food Sups	600	36.61	791.31	-191.31	132%
34	2444	Medical Supplies	2,000	0.00	181.83	1,818.17	9%
35	2505	Actg Svcs	28,900	9,275.29	19,975.29	8,924.71	69%
36	2531	Legal Svcs	10,000	396.25	3,562.25	6,437.75	36%
37	2591	Other Prof Svcs	175,962	955.74	63,880.13	112,081.87	36%
38	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
39	2819	Registration Service	0	0.00	0.00	0.00	0%
40	2880	PY Expenditure	0	0.00	0.00	0.00	0%
41	2898	Other Oper Exp	16,000	451.56	4,231.18	11,768.82	26%
42		TOTAL	406,151	12,913.80	241,962.15	164,188.85	60%
43							
44							
45							
46	4303	Office Equipment	0	0.00	0.00	0	0%
47		TOTAL	0	0.00	0.00	0.00	0%
48							
49							
50							
51							
52							
53							
54							
55							
56							
57							

	A	B	C	D	E	F	G
58	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent-Sarah	75,325	5,888.92	50,917.04	24,407.96	68%
62	1110	Supervisor-Rachel	57,079	4,463.26	38,164.80	18,914.20	67%
63	1110	Office Assistant-Christine	49,068	94.96	23,324.20	25,743.80	48%
64	1122	Part Time	113,661	3,906.88	32,497.18	81,163.82	29%
65	1122	Part Time Ases	88,440	8,623.03	52,531.01	35,908.99	59%
66		Sub-Total	383,573	22,977.05	197,434.23	186,138.77	51%
67	1210	Retirement	14,518	828.17	7,126.53	7,391.47	49%
68	1220	OASDI	29,343	1,714.13	14,869.93	14,473.07	51%
69	1230	Insurance	25,758	1,048.20	12,253.35	13,504.65	48%
70	1240	Worker's Comp	5,690	0.00	3,894.92	1,795.08	68%
71	1250	Unemployment	7,810	269.52	1,177.76	6,632.24	15%
72		Sub-Total	83,118	3,860.02	39,322.49	43,795.51	47%
73		TOTAL	466,690	26,837.07	236,756.72	229,933.28	51%
74							
75	SERVICES & SUPPLIES						
76	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
77	2022	Books/Subs	0	0.00	0.00	0.00	0%
78	2029	Business/Conf Exp	500	-126.11	425.32	74.68	85%
79	2035	Educ/Trng	500	0.00	0.00	500.00	0%
80	2039	Empl Trans	1,500	173.49	992.33	507.67	66%
81	2061	Memberships	300	0.00	300.00	0.00	100%
82	2065	Film Svcs	0	0.00	0.00	0.00	0%
83	2076	Office Svcs	500	59.67	358.18	141.82	72%
84	2081	Postage	0	0.00	0.00	0.00	0%
85	2085	Printing	1,000	0.00	596.63	403.37	60%
86	2197	Tele & Teleg	0	0.00	0.00	0.00	0%
87	2261	Office Equip Mtn	1,000	0.00	0.00	1,000.00	0%
88	2275	Rents & Leases	0	0.00	0.00	0.00	0%
89	2314	Clothing	4,000	0.00	2,205.77	1,794.23	55%
90	2332	Food	4,000	272.45	1,434.93	2,565.07	36%
91	2444	Med Svcs	1,500	281.39	956.14	543.86	64%
92	2591	Other Prof Svcs	5,500	267.00	3,992.38	1,507.62	73%
93	2851	Rec Svcs	8,000	1,084.75	7,422.87	577.13	93%
94	2852	Rec Svcs	9,000	529.32	5,693.49	3,306.51	63%
95	2871	Transportation	0	0.00	0.00	0.00	0%
96	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
97			37,300	2,541.96	24,378.04	12,921.96	65%
98							
99	4303	Office Equipment	0	0.00	0.00	0.00	0%
100			0	0.00	0.00	0.00	0%
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116	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
117	MAINTENANCE						
118	SALARIES & BENEFITS						
119	1110	Superintendent-Scott	79,060	6,180.78	54,336.68	24,723.32	69%
120	1110	Supervisor - Sergio	62,881	4,916.64	43,214.50	19,666.50	69%
121	1110	Facility Mtn Sprv.- Sean	70,008	0.00	24,528.22	45,479.78	35%
122	1110	Mtn Wkr-Eric	11,700	0.00	8,281.55	3,418.45	71%
123	1110	Mtn Wkr-Rodney	43,716	3,418.66	30,041.66	13,674.34	69%
124	1110	Mtn Wkr-Steve	39,693	3,104.54	27,274.64	12,418.36	69%
125	1110	Mtn Wkr-Barry	39,693	2,560.70	25,665.92	14,027.08	65%
126	1110	Mtn Wkr-Eric/Rodger	39,693	3,104.54	16,220.54	23,472.46	41%
127	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
128	1122	Freedom Park Monitor	0	0.00	0.00	0.00	0%
129	1122	Weekday & Weekend Bldg Monitor	25,000	2,040.00	11,868.00	13,132.00	47%
130		Sub-Total	411,444	\$ 25,325.86	241,431.71	170,012.29	59%
131	1210	Retirement	30,915	1,409.64	14,990.10	15,924.90	48%
132	1220	OASDI	31,475	1,890.96	17,802.42	13,672.58	57%
133	1230	Insurance	103,288	6,316.08	47,510.15	55,777.85	46%
134	1240	Worker's Comp.	30,865	0.00	22,458.17	8,406.83	73%
135	1250	Unemployment	2,590	281.69	1,136.38	1,453.62	44%
136		Sub-Total	199,133	9,898.37	103,897.22	95,235.78	52%
137		TOTAL	610,577	35,224.23	345,328.93	265,248.07	57%
138	SERVICES & SUPPLIES						
139	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
140	2035	Educ/Trng	500	0.00	0.00	500.00	0%
141	2039	Empl Trans	350	0.00	61.60	288.40	18%
142	2061	Memberships	300	0.00	150.00	150.00	50%
143	2076	Office Sups	300	0.00	465.90	-165.90	155%
144	2104	Agri/Hort	2,000	0.00	93.37	1,906.63	5%
145	2111	Bldg Mtn Svc	2,000	111.65	1,806.76	193.24	90%
146	2112	Bldg Mtn Sups	7,500	0.00	3,449.70	4,541.26	39%
147	2122	Chem Sups	4,000	0.00	0.00	4,000.00	0%
148	2131	Elec Sys SVC	4,000	0.00	245.00	3,755.00	6%
149	2132	Elec Sys Sup	2,000	0.00	0.00	2,000.00	0%
150	2142	Land Imp Sup	17,000	0.00	5,786.41	11,213.59	34%
151	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
152	2162	Paint Sups	2,000	0.00	467.90	1,532.10	23%
153	2168	Plumbing Sups	7,000	229.74	3,480.05	3,519.95	50%
154	2191	Electricity	42,000	3,528.42	24,518.85	17,481.15	58%
155	2192	Natural Gas	3,000	267.65	1,816.40	1,183.60	61%
156	2193	Refuse	9,000	791.54	4,747.80	4,252.20	53%
157	2195	Sewage	5,500	753.29	3,727.22	1,772.78	68%
158	2197	Tele/Teleg	2,000	168.35	1,338.58	661.42	67%
159	2198	Water	92,000	4,244.46	74,239.28	17,760.72	81%
160	2205	Auto Mtn Svc	12,000	2,284.82	5,215.25	6,784.75	43%
161	2206	Auto Mtn Sup	0	0.00	0.00	0.00	0%
162	2211	Constr Equip Svc	7,500	0.00	1,134.11	6,365.89	15%
163	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
164	2226	Expend Tools	3,000	0.00	1,334.36	1,665.64	44%
165	2236	Fuels & Lubes	14,000	0.00	8,949.10	5,050.90	64%
166	2275	Rents & Leases	9,000	624.93	6,554.93	2,445.07	73%
167	2281	Shop Equip Svc	1,200	0.00	0.00	1,200.00	0%
168	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
169	2292	Other Equip	10,000	1,600.00	5,939.01	4,060.99	59%
170	2314	Clothing	2,200	107.74	926.85	1,273.15	42%
171	2321	Cust Svc	0	0.00	0.00	0.00	

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172							
173	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
174	2322	Cust Sup	16,000	259.53	8,611.11	7,388.89	54%
175	2444	Medical Sup	300	0.00	0.00	300.00	0%
176	2591	Other Prof Svc	85,000	4,724.96	54,555.41	30,444.59	64%
177	2898	Other Oper Exp	100	0.00	0.00	100.00	0%
178		TOTAL	362,750	19,697.08	219,614.95	143,135.05	61%
179							
180							
181	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
182	<u>FIXED ASSETS</u>						
183	4201	Building Improvement	75,000	0.00	18,631.28	56,368.72	25%
184	4202	Structures & Imp	407,500	925.00	36,077.00	371,423.00	9%
185	4303	Other Equip	65,000	2,723.23	62,160.21	2,839.79	96%
186			547,500	3,648.23	116,868.49	430,632	0%
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230	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
231		<u>DISTRICT TOTALS</u>					
232	<u>SALARIES & BENEFITS</u>						
233	1110	FULL TIME SALARIES	747,315	45,066.01	465,239.07	282,075.93	62%
234	1122	PART TIME SALARIES	235,601	14,569.91	101,146.19	134,454.81	43%
235	1210	RETIREMENT	59,785	3,360.41	31,978.21	27,806.79	53%
236	1220	OASDI	75,192	4,635.12	41,772.34	33,419.66	56%
237	1230	INSURANCE	161,032	10,056.78	80,343.07	80,688.93	50%
238	1240	WORKER'S COMP	37,974	0.00	27,532.26	10,441.74	73%
239	1250	UNEMPLOYMENT	10,890	584.15	2,537.75	8,352.25	23%
240	1000	SALARIES/BENEFITS	1,327,788	81,471.88	750,548.89	577,239.11	57%
241							
242	<u>SERVICES & SUPPLIES</u>						
243	2005	AD/LEGAL NOTICE	1,575	0.00	1,512.28	62.72	96%
244	2022	BOOKS/SUBS	150	0.00	146.44	3.56	98%
245	2029	BUS/CONF EXP	5,500	-126.11	2,793.76	2,706.24	0%
246	2035	EDUC/TRNG	4,000	0.00	0.00	4,000.00	0%
247	2039	EMPLOY TRANS	3,350	173.49	1,290.25	2,059.75	0%
248	2051	INSURANCE	98,712	0.00	98,712.00	0.00	100%
249	2061	MEMBERSHIPS	11,520	0.00	11,370.00	150.00	99%
250	2065	FILM SVC	0	0.00	0.00	0.00	0%
251	2076	OFFICE SUPS	9,300	-433.52	6,972.55	2,327.45	75%
252	2081	POSTAGE	1,000	11.92	116.27	883.73	12%
253	2085	PRINTING	1,500	86.20	1,088.22	411.78	73%
254	2104	AGRI/HORT	2,000	0.00	93.37	1,906.63	5%
255	2111	BLDG MTNC SVC	2,000	111.65	1,806.76	193.24	90%
256	2112	BLDG MTNC SUP	7,500	0.00	3,449.70	4,050.30	46%
257	2122	CHEM SUPS	4,000	0.00	0.00	4,000.00	0%
258	2131	ELEC MTNC SVC	4,000	0.00	245.00	3,755.00	6%
259	2132	ELEC MTNC SUP	2,000	0.00	0.00	2,000.00	0%
260	2142	LAND IMP SUP	17,000	0.00	5,786.41	11,213.59	34%
261	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
262	2162	PAINTING SUPS	2,000	0.00	467.90	1,532.10	23%
263	2168	PLUMBING SUPS	7,000	229.74	3,480.05	3,519.95	50%
264	2191	ELECTRICITY	42,000	3,528.42	24,518.85	17,481.15	58%
265	2192	NATURAL GAS	3,000	267.65	1,816.40	1,183.60	61%
266	2193	REFUSE	9,000	791.54	4,747.80	4,252.20	53%
267	2195	SEWAGE	5,500	753.29	3,727.22	1,772.78	68%
268	2197	TELE/TELEG	21,992	1,259.31	12,967.78	9,024.22	59%
269	2198	WATER	92,000	4,244.46	74,239.28	17,760.72	81%
270	2205	AUTO MTNC SVC	12,000	2,284.82	5,215.25	6,784.75	43%
271	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
272	2211	CONSTR EQUIP SVC	7,500	0.00	1,134.11	6,365.89	15%
273	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
274	2226	EXPEND TOOLS	3,000	0.00	1,334.36	1,665.64	44%
275	2236	FUELS / LUBES	14,000	0.00	8,949.10	5,050.90	64%
276	2261	OFF EQUIP MTNC	10,900	484.00	9,754.91	1,145.09	89%
277	2275	RENTS/LEASES	19,940	1,243.39	13,859.17	6,080.83	70%
278	2281	SHOP EQUIP SVCS	1,200	0.00	0.00	1,200.00	0%
279	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
280	2292	OTHER EQUIP SUPS	10,000	1,600.00	5,939.01	4,060.99	59%
281	2314	CLOTHING	6,200	107.74	3,132.62	3,067.38	51%
282	2321	CUST SVC	0	0.00	0.00	0.00	0%
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287	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
288	2322	CUST SUP	16,000	259.53	8,611.11	7,388.89	54%
289	2332	FOOD SUPS	4,600	309.06	2,226.24	2,373.76	48%
290	2444	MED SUPS	3,800	281.39	1,137.97	2,662.03	30%
291	2505	ACCOUNT SVC	28,900	9,275.29	19,975.29	8,924.71	69%
292	2531	LEGAL SVC	10,000	396.25	3,562.25	6,437.75	36%
293	2591	OTHER PROF SVCS	266,462	5,947.70	122,427.92	144,034.08	46%
294	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
295	2819	REGISTRATION SVC	0	0.00	0.00	0.00	0%
296	2851	RECREATION SVC	8,000	1,084.75	7,422.87	577.13	93%
297	2852	RECREATION SUP	9,000	529.32	5,693.49	3,306.51	63%
298	2871	TRANSPORTATION	0	0.00	0.00	0.00	0%
299	2880	PY EXPEND	0	0.00	0.00	0.00	0%
300	2898	OTHER OPER EXP	<u>16,100</u>	<u>451.56</u>	<u>4,231.18</u>	<u>11,868.82</u>	<u>26%</u>
301	2000	SERVICES/SUPPLIES	806,201	35,152.84	485,955.14	320,245.86	60%
302							
303	<u>FIXED ASSETS</u>						
304	4201	Building IIM	75,000	0.00	18,631.28	56,368.72	0%
305	4202	STRUCT & IMP	407,500	925.00	36,077.00	371,423.00	0%
306	4303	EQUIPMENT	<u>65,000</u>	<u>2,723.23</u>	<u>62,160.21</u>	<u>2,839.79</u>	<u>0%</u>
307	4000	FIXED ASSETS	547,500	3,648.23	116,868.49	430,632	0%
308							
309							
310	1000	SALARIES & BENE	1,327,788	81,471.88	750,548.89	577,239.11	57%
311							
312	2000	SERVICES & SUPP	806,201	35,152.84	485,955.14	320,245.86	60%
313							
314	4000	FIXED ASSETS	547,500	3,648.23	116,868.49	430,632	21%
315							
316		CONTINGENCY	150,000	0.00	80,695.00	69,305.00	54%
317			0				
318		RESERVE	286,927	0.00	0.00	0.00	0%
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321		TOTAL	3,118,416	120,272.95	1,434,067.52	1,397,421	46%
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1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK					
2		EXPENDITURE REPORT FEBRUARY 2022					
3							
4	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
5	ADMINISTRATION						
6	SERVICES & SUPPLIES						
7	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
8	2505	Actg Svcs	1,500	0.00	1,500.00	0.00	100%
9	2591	Other Prof Svcs	8,608	3,065.00	8,863.92	-255.92	103%
10		TOTAL	10,263	3,065.00	10,518.92	-255.92	102%
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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	MAINTENANCE						
60	SALARIES & BENEFITS						
61	1110	Mtnc Wkr-	31,526	3,418.66	21,760.11	9,765.89	69%
62	1122	PT Wkr-Seasonal	12,500	0.00	5,138.00	7,362.00	41%
63		Sub-Total	44,026	\$ 3,418.66	26,898.11	17,127.89	61%
64	1210	Retirement	2,522	273.49	1,740.80	781.20	69%
65	1220	OASDI	3,368	261.52	2,102.13	1,265.87	62%
66	1230	Insurance	5,640	665.08	3,815.68	1,824.32	68%
67	1240	Worker's Comp.	3,100	0.00	1,638.45	1,461.55	53%
68	1250	Unemployment	490	54.70	148.21	341.79	30%
69		Sub-Total	15,120	1,254.79	9,445.27	5,674.73	62%
70		TOTAL	59,146	4,673.45	36,343.38	22,802.62	61%
71	SERVICES & SUPPLIES						
72	2104	Agri/Hort	750	0.00	0.00	750.00	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	1,400	0.00	350.00	1,050.00	25%
76	2191	Electricity	900	59.30	394.93	505.07	44%
77	2193	Refuse	1,200	0.00	0.00	1,200.00	0%
78	2198	Water	24,000	155.31	20,478.86	3,521.14	85%
79	2205	Auto Mtnc Svc	600	0.00	0.00	600.00	0%
80	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
81	2226	Expend Tools	300	0.00	0.00	300.00	0%
82	2236	Fuels & Lubes	2,000	0.00	1,500.00	500.00	75%
83	2275	Rents & Leases	500	0.00	0.00	500.00	0%
84	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
85	2292	Other Equip Sups	250	0.00	0.00	250.00	0%
86	2314	Clothing	200	0.00	0.00	200.00	0%
87	2444	Medical Supplies	100	0.00	0.00	100.00	0%
88	2591	Other Prof Svc	262	210.00	420.00	-158.00	160%
89		TOTAL	33,062	424.61	23,143.79	9,918.21	70%
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92	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
93	FIXED ASSETS						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	0	0.00	0.00	0.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			0	0.00	0.00	0.00	0%
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113	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
114		<u>DISTRICT TOTALS</u>					
115	<u>SALARIES & BENEFITS</u>						
116	1110	FULL TIME SALARIES	31,526	3,418.66	21,760.11	9,765.89	69%
117	1122	PART TIME SALARIES	12,500	0.00	5,138.00	7,362.00	41%
118	1210	RETIREMENT	2,522	273.49	1,740.80	781.20	69%
119	1220	OASDI	3,368	261.52	2,102.13	1,265.87	62%
120	1230	INSURANCE	5,640	665.08	3,815.68	1,824.32	68%
121	1240	WORKER'S COMP	3,100	0.00	1,638.45	1,461.55	53%
122	1250	UNEMPLOYMENT	490	54.70	148.21	341.79	30%
123	1000	SALARIES/BENEFITS	59,146	4,673.45	36,343.38	22,802.62	61%
124							
125	<u>SERVICES & SUPPLIES</u>						
126	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
127	2104	AGRI/HORT	750	0.00	0.00	750.00	0%
128	2111	Bldg Mtn. 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	1,400	0.00	350.00	1,050.00	25%
131	2191	ELECTRICITY	900	59.30	394.93	505.07	44%
132	2193	REFUSE	1,200	0.00	0.00	1,200.00	0%
133	2198	WATER	24,000	155.31	20,478.86	3,521.14	85%
134	2205	Auto Mtn. Svc	600	0.00	0.00	600.00	0%
135	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
136	2226	Expend Tools	300	0.00	0.00	300.00	0%
137	2236	FUELS / LUBES	2,000	0.00	1,500.00	500.00	75%
138	2275	Rents & Leases	500	0.00	0.00	500.00	0%
139	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
140	2292	Other Equip Sups	250	0.00	0.00	250.00	0%
141	2314	Clothing	200	0.00	0.00	200.00	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	8,608	3,275.00	9,283.92	-675.92	108%
145	2000	SERVICES/SUPPLIES	43,325	3,489.61	33,662.71	9,662.29	78%
146							
147	<u>FIXED ASSETS</u>						
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	0	0.00	0.00	0.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	FIXED ASSETS	0	0.00	0.00	0.00	0%
152							
153							
154	1000	SALARIES & BENE	59,146	4,673.45	36,343.38	22,802.62	61%
155							
156	2000	SERVICES & SUPP	43,325	3,489.61	33,662.71	9,662.29	78%
157							
158	4000	FIXED ASSETS	0	0.00	0.00	0.00	0%
159							
160		CONTINGENCY	33,905	0.00	0.00	33,905.00	0.00
161			0				
162		RESERVE	0	0.00	0.00	0.00	0%
163							
164							
165		TOTAL	136,376	8,163.06	70,006.09	66,370	51%
166							
167							
168							
169							